

Criminal Justice Inspection
Northern Ireland
a better justice system for all



ANNUAL REPORT & ACCOUNTS 2025-26

A BETTER JUSTICE SYSTEM FOR ALL



ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED
31 MARCH 2026

The Annual Report is laid before the Northern Ireland Assembly under paragraph 4 of Schedule 8 to the Justice (Northern Ireland) Act 2002 (as amended by paragraph 24(5) of Schedule 13 to the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010) by the Department of Justice.

The Statement of Accounts and Report of the Comptroller and Auditor General is laid before the Northern Ireland Assembly under paragraph 6 of Schedule 8 to the Justice (Northern Ireland) Act 2002 (as amended by paragraph 24(7) of Schedule 13 to the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010) by the Comptroller and Auditor General for Northern Ireland.

on

3 July 2026

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This publication is also available on [our website](#).

CONTENTS

PERFORMANCE REPORT

Overview

| | |
|---|----|
| Statement by the Chief Inspector | 3 |
| Purpose and activities of CJI, its business model and environment | 6 |
| Organisational structure | 8 |
| Our values, approach and corporate ethos..... | 9 |
| Performance summary | 14 |
| Principal issues and risks affecting CJI during 2025-26 | 15 |

Performance analysis

| | |
|--|----|
| Performance management..... | 17 |
| Performance against objectives and targets | 19 |
| Risk profile of CJI during 2025-26 | 33 |
| Forward look | 37 |
| Financial review | 38 |
| Sustainability Report | 41 |

ACCOUNTABILITY REPORT

Corporate Governance Report

| | |
|---|----|
| Directors' Report..... | 50 |
| Report of the Non-Executive Members of CJI's Audit and Risk Assurance Committee | 53 |
| Statement of the Chief Inspector of Criminal Justice and Chief Executive and Accounting Officer's Responsibilities | 54 |
| Governance Statement | 55 |

| | |
|--|----|
| Remuneration and Staff Report | 65 |
|--|----|

| | |
|---|----|
| Assembly Accountability and Audit Report | 79 |
|---|----|

| | |
|--|----|
| The Certificate and Report of the Comptroller and Auditor General for Northern Ireland to the Northern Ireland Assembly | 80 |
|--|----|

FINANCIAL STATEMENTS

| | |
|--|----|
| Statement of Comprehensive Net Expenditure | 85 |
| Statement of Financial Position | 86 |
| Statement of Cash Flows | 87 |
| Statement of Changes in Taxpayers' Equity | 88 |
| Notes to the Accounts..... | 89 |

PERFORMANCE REPORT

The Performance Report provides information on Criminal Justice Inspection Northern Ireland (CJI) during 2025-26. This information is provided in two parts. In this section of the Annual Report, you will find:



- the **Overview** summarises key information about CJI and its principal business objectives and performance in 2025-26. It highlights the risks CJI identified in-year to achieving its objectives and the steps CJI has taken to manage their impact; and
- the **Performance Analysis** provides more detailed information on CJI's performance during the financial year, how this performance supports the achievement of CJI's Corporate Objectives and links to the Programme for Government objectives.

OVERVIEW



JACQUI DURKIN

Chief Inspector of Criminal Justice
in Northern Ireland.

STATEMENT BY THE CHIEF INSPECTOR

This Annual Report reflects the extensive range of Inspections and Reviews successfully completed this year and work in progress at year end. Many of these directly or indirectly link to the Programme for Government 2024-2027 priorities of *Safer Communities, Ending Violence Against Women and Girls* and the *Reform and Transformation of Public Services*.

Our work has also reflected current Department of Justice Corporate and Business Plan strategic objectives, Northern Ireland Policing Plan and other criminal justice organisations' stated priorities.

It has been a productive and demanding year with seven full Inspection Reports, one Ministerially Requested Review and two Follow-Up Review Reports issued by year end.

At 31 March 2026, we had two Ministerial Review Reports awaiting publication and one Follow-Up Review Report at factual accuracy check stage. There were also a number of inspections at fieldwork and draft report stage.

What we have achieved this year demonstrates that we use our limited resources well. We will continue to regularly and constructively engage with our Department of Justice Sponsor Team on an adequate budget allocation and to manage resource pressures. We also need to push on with preparing for legislative reform in the next Northern Ireland Assembly mandate to revise the organisations we inspect in our statutory remit.

One of the benefits of being an Inspectorate with a statutory remit across the criminal justice system is a strategic view of the persistent issues that impact within and across organisations we inspect that require action and improvement. These include enduring and avoidable delay, Crown Court backlogs, the number of prisoners and defendants with complex and multiple needs, including the worrying number of women in custody, and vulnerable adults and children who are exploited in multiple ways causing life-long trauma.

During the year, I and other Inspectors have spoken at and contributed to a range of conferences in Northern Ireland, Great Britain and the Republic of Ireland and maintained our valued links with Queen's University Belfast and Ulster University.

Our Business Support Team worked diligently to ensure our new website went live as smoothly as possible as well as continuing to develop our communications and social media reach. We undertook a pilot of the potential use of an Artificial Intelligence (AI) tool across our business during 2025-26 – an exciting development that delivered efficiencies around some more routine, resource intensive tasks. Our learning however demonstrated that AI so far, is no substitute for and did not negate the need for Inspector sense-checking and validation to ensure completeness and accuracy of our Reports, reflecting the tone and messaging we wish to convey. Following our evaluation, we will keep its potential and how we use it under continual review and learn lessons as our use develops, while monitoring wider public service use and policy development.

My thanks to my Deputy Chief Inspector and Chief Executive, James Corrigan, all the Inspectors and Business Support Team staff for their professionalism and dedication. Two of our experienced and committed Inspectors, Maureen Erne and Dr Roisin Devlin, have recently left, one retiring and one taking up a new career opportunity. I am very grateful both for their contribution to our team and for being great colleagues, they will be much missed.

We also welcomed two new Inspectors and I am looking forward to working with them in the year ahead. We have also created a panel of Associate Inspectors, all locally based and with a variety of criminal justice expertise, their resource and skills will provide some contingency when we need it and can afford it.

I am also grateful to our two Non-Executive Audit and Risk Assurance Committee Co-Chairs, Mandy Kilpatrick BEM and Cathy Galway, for their valuable contribution to corporate governance throughout the year. Mandy has completed her term, and we have all appreciated her generously giving of time, support for our team and challenge when we needed it. I was also delighted to welcome two newly appointed Non-Executive members, Gearóid Cassidy and Julie Erskine.

As ever, I remain privileged and proud to lead CJI as we remain focused on our mission and continue to strive towards a better justice system for all.



Jacqui Durkin
Chief Inspector of Criminal Justice
in Northern Ireland

24 June 2026

PURPOSE AND ACTIVITIES OF CJI

As Chief Executive and Accounting Officer, I am pleased to present the Annual Report and Accounts for the financial year ended 31 March 2026.

Information about CJI

The Office of the Chief Inspector of Criminal Justice in Northern Ireland was established as an Executive Non-Departmental Public Body (NDPB) under [s.45 of the Justice \(Northern Ireland\) Act 2002](#), to inspect or ensure the inspection of all aspects of the criminal justice system apart from the judiciary¹.

It was established with the appointment of the first Chief Inspector in 2003 as a Corporation Sole, an executive Non-Departmental Public Body (NDPB), sponsored by the Department of Justice (DoJ)².

Remit of CJI

CJI has a statutory remit³ to inspect a wide variety of organisations and bodies. It is required to carry out Inspections in relation to these criminal justice bodies or organisations unless the Inspectorate is satisfied, they are subject to a satisfactory inspection regime.



JAMES CORRIGAN

Chief Executive and Accounting Officer.

1 The courts administration was initially omitted from the organisation's Inspection remit but was added following legislative change in 2007.

2 CJI became operational in October 2004. From that time, it conducted a programme of Inspections which were agreed annually with the Secretary of State for Northern Ireland until the devolution of policing and justice matters occurred on 12 April 2010. At this time, CJI became an Executive NDPB of the DoJ. Responsibility for agreeing CJI's Inspection Programme then passed to the locally elected Minister of Justice.

3 Please see [s.46 of the Justice \(Northern Ireland\) Act 2002](#), and [s.45 of the Justice and Security \(Northern Ireland\) Act 2007](#), as amended by [Schedule 13 to the Northern Ireland Act 1998 \(Devolution of Policing and Justice Functions\) Order 2010](#) for further details.

Diagram 1: Organisations that fall within CJI's inspection remit



CJI's remit is broader than this and includes other bodies that also have a regulatory, investigatory or prosecutorial role that engage with the criminal justice system.

They include the:

- Veterinary Service Animal Health (Department of Agriculture, Environment and Rural Affairs (DAERA));
- Health and Social Care Board and Trusts (HSCB/Trusts);
- Department for the Economy (DfE);
- Health and Safety Executive for Northern Ireland (HSENI);
- Department for Communities (Benefit Fraud) (DfC);
- DfC (Child Maintenance and Enforcement Division) (DfC);
- National Crime Agency (in relation to Northern Ireland operations);
- Belfast Harbour Commissioners (BHC); and
- Larne Harbour Ltd.

CJI's vision

CJI's vision is for **'a better justice system for all'** where the delivery of our services are aligned with the strategic priorities of the Northern Ireland Executive and the Minister of Justice.

We focus on helping the criminal justice system to deliver stronger governance and strategic planning, be more effective and efficient, ensure the vulnerable are protected and that key outcomes and results are achieved.

All our internal processes are subject to continuous performance improvement, which is embedded in our ISO 9001:2015 accredited methodology and working practices.

OUR ORGANISATIONAL STRUCTURE

Diagram 2: The organisational structure of CJI



The Chief Inspector is the head of CJI and has responsibility for ensuring the Inspectorate carries out a programme of inspection among the criminal justice agencies within its legislative remit. She has responsibility to report the findings of the Inspectorate's work to the Minister of Justice and to ensure CJI's reports are laid in the Northern Ireland Assembly.

The Deputy Chief Inspector's role is to support the Chief Inspector in the delivery and management of the Inspection Programme. The Deputy Chief Inspector is also the Chief Executive and Accounting Officer for CJI with responsibility for the day-to-day running of the organisation and ensuring the relevant responsibilities assigned to him as Chief Executive and Accounting Officer are met. This includes controlling the Inspectorate's budget and monitoring expenditure to ensure the most efficient and effective use of resources.

The Deputy Chief Inspector has line management responsibility for the Inspection Team and Business and Communications Manager.

Working together, the Chief Inspector and Deputy Chief Inspector have responsibility for directing and controlling the major activities of the organisation. They are the key members of CJI's Senior Management Team. [Minutes of CJI's Senior Management Team](#) meetings are publicly available on the [CJI website](#). Details of other staff who attend the Senior Management Team can be found within the Directors' Report.

While CJI does not have a Management Board, it has an Audit and Risk Assurance Committee (ARAC) which includes a minimum of two Non-Executive members. The ARAC meets four times during the financial year. [Minutes of ARAC meetings](#) can be found on the CJI website.

CJI also participates in quarterly oversight and pay remit meetings with officials from the Access to Justice Directorate's Legacy Litigation and Projects Unit, its Sponsor Team within the DoJ. A [Partnership Agreement](#) signed in June 2025, is in place which sets the parameters for this relationship.

OUR VALUES, APPROACH AND CORPORATE ETHOS

Our values

We have seven organisational values that shape how we engage with criminal justice organisations and bodies that we inspect and carry out our inspection work. We actively apply our values in all aspects of our work.

Diagram 3:



Our approach and corporate ethos

We work with the inspected organisations in a professional, mature way to produce relevant, evidence-based Inspection Reports that contain strategic and operational recommendations, which focus on achieving meaningful change linked to our five themes of:

Better services and delivery

Better efficiency and effectiveness

Better protecting and safeguarding

Better strategy and governance

Better outcomes

We will achieve this by:

- ✓ maintaining our organisational values;
- ✓ producing reports that are balanced, objective and evidence-based;
- ✓ taking account of sensitive issues;
- ✓ communicating clearly, frankly and openly with those we inspect and work with;
- ✓ listening to all interested parties;
- ✓ benchmarking and identifying innovative practice found in other jurisdictions;
- ✓ identifying and sharing good practice found within the criminal justice system;
- ✓ where necessary, supporting organisations to achieve accepted inspection recommendations and implement change; and
- ✓ pursuing excellence.

CJI aims to manage itself according to best principles and endeavours to make a positive contribution to the justice system and the wider community. CJI staff members are public servants, and their terms and conditions of employment are broadly aligned with those of the Northern Ireland Civil Service (NICS).

Staff members are expected to comply with the standards of conduct laid down by s.4 of the [Civil Service Management Code](#), the [NICS Standards of Conduct](#) guidance and [CJI's declaration and management of outside interests policy](#) which sets out in detail the rules governing confidentiality, acceptance of outside appointments, involvement in political activities, business opportunities and other public sector work. Staff members adhere to the ethics and principles outlined in the [NICS Code of Ethics](#).

The culture of the organisation is modelled on a modern, knowledge-based business where staff development, wellbeing and equality is supported and promoted.

CJI's Inspection work

CJI's Inspection work is evidence-led and identified on a risk-based approach that reflects the key challenges facing the criminal justice system. It is undertaken in line with CJI's [published Inspection Programme](#) for each financial year, although CJI retains the ability to adjust and reprioritise the Inspection Programme in-year if required.

We also consider Inspections or Reviews when requested to by the Minister of Justice, where they fall within our inspection remit and doing so would be in the public interest.

The delivery of our services is aligned with the strategic priorities, missions and wellbeing domains set out in the [2024-2027 Programme for Government Our Plan: Doing what matters most](#) (2024-27 PfG).

Of the nine priorities identified in the 2024-27 PfG, CJI contributes both as an organisation and through its Inspection work to:

- Safer Communities;
- Ending Violence Against Women and Girls
- the Reform and Transformation of Public Services; and
- Growing a Competitive and Sustainable Economy.

Our Inspection work and business activity also aligns with the four stated PfG missions of:

- People;
- Planet;
- Prosperity; and
- Peace.

We also take account of and contribute through eight of the 10 PfG wellbeing domains to develop:

- safer communities;
- a caring society;
- living peacefully;
- brighter futures;
- happier children;
- an equal society;
- healthier lives; and
- a stronger economy.

Our work is also aligned with and supports the [DoJ Corporate Plan 2025-28 and Business Plan 2025-26](#) vision of *working together for fairness, justice and safety* and its strategic priorities of *reducing offending, community safety, supporting victims of crime, access to justice and empowering people*. The work for the DoJ is particularly aligned to the PfG 2024-27 'Safer Communities' priority and the 'Ending Violence Against Women and Girls' priority.

Further detail on the [Inspection Process](#) is available from the CJI website. Inspections conducted by CJI reflect the [Cabinet Office principles for the inspection of public services \(July 2003\)](#) and our organisational values.

Method of working

Our method of working focuses on independence, partnership, performance, communication and risk management

Independence: CJI provides independent, impartial and evidence-based information and expert opinion. This information is provided to the public, political representatives and criminal justice stakeholders about the work and performance of inspected bodies and the entire criminal justice system.

Partnership: CJI works in partnership with inspected bodies and stakeholders to prepare, conduct and publish a programme of Inspections and Reviews. We ensure inspections are risk based and reflect the key challenges facing the criminal justice system. Where appropriate CJI utilises the knowledge and professional expertise of other Inspectorates and independent specialists to further enhance the professional expertise of the Inspection Team and the quality of our Inspection Reports.

We value our effective partnerships with other inspection, oversight and regulatory bodies in Northern Ireland where they also have a statutory obligation to carry out inspections involving organisations and bodies within CJI's remit or provide services in those organisations.

During 2025-26 CJI undertook Inspection work and Reviews with His Majesty's Inspectorate of Prisons (HMI Prisons), the Education and Training Inspectorate (ETI), the Regulation and Quality Improvement Authority (RQIA), His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS), His Majesty's Crown Prosecution Service Inspectorate (HMCPIS) and His Majesty's Inspectorate of Probation (HMI Probation).

Performance: CJI aims to secure improvements to the effectiveness and efficiency of the criminal justice system by making strategic and operational recommendations that are evidence-based.

Our recommendations take account of human rights standards, benchmarking with other jurisdictions and sectors and aim to promote and secure innovation and best practice.

CJI also seeks to ensure that the criminal justice organisations in Northern Ireland are fair and equitable in all their policies and operations. When appropriate, we encourage and support inspected organisations to deliver recommendations and implement the required changes - this can involve facilitating cross-agency/Departmental working in line with Ministerial priorities and aligned to the PfG.

Communication: Good communication enables CJI to influence and effect positive change. We are committed to effectively communicating our work in an accessible way to a wide audience and continually developing ways to do that. Raising awareness of the findings of CJI Inspections, Ministerial Requested Reviews and Follow-Up Reviews contributes to achieving a better justice system for all and public confidence. By making our reports and reviews widely accessible through the CJI website and social media channels like [LinkedIn](#), [YouTube](#) and [X](#), we support a more open and accountable criminal justice system. The [Criminal Justice Inspection Unpacked](#) podcast provides an opportunity for long-form conversations and discussions featuring Inspectors, Inspection partners, key criminal justice system personnel and the voluntary and community sector on the Inspection and Review findings, the Inspection process and experience and the response of Inspected organisations.

Effective communication about our work supports greater knowledge and understanding supporting informed discussion about the issues facing the effectiveness of the criminal justice system.

CJI also contributes to decision-making about the issues facing and the effectiveness of the criminal justice system through briefings to the Minister of Justice and DoJ officials, the Committee for Justice, All Party Groups and political parties.

We communicate our inspection findings clearly and consistently, developing and publishing 'easy read' summary versions of our Inspection Reports and Follow-Up Reviews as required. We engage widely while remaining responsive to the wider context in which inspected organisations deliver their services, without compromising our independence.

Risk management: CJI regularly considers the possible risks that could affect the organisation, our ability to effectively undertake our work, the delivery of the Inspection Programme or achievement of our Corporate and Business objectives.

We recognise and are mindful of the need to be a relevant, credible Inspectorate that adds value to inspected organisations and provides assurance to stakeholders and the wider public.

We aim to effectively identify risks, the likelihood of these risks materialising, their potential impact and mitigating actions that can be taken throughout our business operations.

CJI membership of the United Kingdom's National Preventive Mechanism (UK NPM)



CJI is one of four designated independent bodies in Northern Ireland who are members of the [UK NPM](#) which ensures the rights of those in places of detention. A CJI Inspector is also the Chair of the [UK NPM Northern Ireland Subgroup](#) and CJI represents Northern Ireland on the UK NPM Steering Group.

Inspection work undertaken in places of detention such as prisons, custody facilities and the Juvenile Justice Centre specifically relate to CJI's UK NPM function. Further detail on the UK NPM and its role in relation to the Optional Protocol to the Convention against Torture and other Cruel, Inhuman or Degrading Treatment (OPCAT) international human rights treaty and [CJI's contribution to the UK NPM](#) is available from our website and the UK NPM.

During 2025-26 CJI published a [Follow-Up Review of Police Custody arrangements](#) (July 2025, in partnership with the RQIA) assessing progress made since the 2020 Inspection and an [unannounced inspection of Magilligan Prison](#) (March 2026, in partnership with HMI Prisons, the RQIA and ETI) that directly related to CJI's NPM responsibilities.

In April 2025 CJI attended and supported the UK NPM Annual Conference held in Edinburgh and provided a presentation on our communication work as part of the 2025 National Detention and Inspection Conference.

Business objectives for 2025-26









The strategic objectives of the organisation during 2025-26 were to:

- effectively deliver a risk-based, responsive and relevant Inspection Programme;
- be an effective UK NPM body in support of the United Nations OPCAT;
- promote performance improvement and better collaboration within the criminal justice system, with relevant external organisations and our partner Inspectorates;
- focus on achieving better outcomes through recommendation implementation; and
- value and invest in the professional connections and wellbeing of our staff team.

PERFORMANCE SUMMARY

At the start of the financial year CJI developed an annual Business Plan and Inspection Programme for 2025-26, the third and final of the current 2023-26 Corporate Plan period. It took account of the views expressed by stakeholders during consultation meetings with the Chief Inspector, the PfG in place in April 2025, the stated priorities of the Minister of Justice and current DoJ Corporate Plan and Business Plan.

CJI’s business targets and performance objectives covered four areas: Inspection Programme; Communication; Corporate Governance; and People. At year end, 95% (21/22) of CJI’s business targets were fully achieved with the remaining target (5%, 1/22) paused in-year due to budgetary pressures. Corporate Plan strategic objectives were achieved.

| Business Area | Performance highlights in 2025-26 | Performance against strategic objectives |
|---|---|---|
|  <p>Inspection Programme</p> <p>4 strategic objectives</p> <p>7 target deliverables</p> | <ul style="list-style-type: none"> Fully achieved all target deliverables (100%); Seven full Inspection Reports, two Follow-Up Reviews published and the Ministerial Requested Second Review of Part 1 of the implementation of the Domestic Abuse and Civil Proceedings Act (Northern Ireland) 2021 published; and Effectively fulfilled our UK NPM responsibilities including Chair of Northern Ireland Subgroup. |  |
|  <p>Communication</p> <p>1 strategic objectives</p> <p>5 target deliverables</p> | <ul style="list-style-type: none"> Fully achieved all target deliverables (100%); Delivery of our Communications and Engagement Strategy including social media and recording of nine podcasts supporting Inspection/ Follow-Up Reviews/Ministerial Requested Review Report publications; and Implement a new quality, accessible, secure CJI website. |  |
|  <p>Corporate Governance</p> <p>1 strategic objectives</p> <p>6 target deliverables</p> | <ul style="list-style-type: none"> Fully achieved all target deliverables (100%); 2025-26 budget effectively managed with additional funding for Inspection delivery secured in-year and financial returns provided on request; ISO 9001:2015 Quality Management System (QMS) recertification achieved; Two new Non-Executive ARAC members appointed; and Unqualified audit certificate from the Comptroller and Auditor General for Northern Ireland. |  |
|  <p>People</p> <p>1 strategic objectives</p> <p>4 target deliverables</p> | <ul style="list-style-type: none"> Achieved 3/4 (75%) target deliverables within CJI’s control, with the remaining target (HR Support) paused due to financial pressures at the start of the business year; Delivery of Inspector and Associate Inspector recruitment campaigns with the appointment of successful candidates from both competitions; and Training, Development and Wellbeing Strategy and Delivery Plan introduced for the CJI Team. |  |

Further detail on the specific business objectives and performance against individual targets can be found in the Performance Analysis section of this report.

PRINCIPAL ISSUES AND RISKS AFFECTING CJI DURING 2025-26

The 2025-26 financial year presented a number of challenges for the organisation. It required CJI to manage significant budget pressures identified at the start and throughout the financial year to ensure that risks to core inspection and corporate services were effectively mitigated to achieve business objectives. Throughout the financial year, CJI engaged closely with its DoJ Sponsor Team regarding these pressures, the financial implications and organisational and reputational risks presented, if additional funding to address these pressures was not provided.

CJI examined the possible risks that could affect the organisation's ability to deliver its objectives on four occasions during 2025-26. These reviews considered the cause of these risks, the likelihood of the risks materialising and their potential impact, and the mitigating actions CJI could take to minimise the impact of these risks to the organisation and its ongoing operation.

CJI maintained a focus on the quality of its inspection products, its relevance both to and within the criminal justice system and its resilience and sustainability.

CJI considered the impact of its allocated opening and subsequently revised budget in-year on the organisation's ability to effectively plan and commit resources to undertake the agreed comprehensive, risk-based Inspection Programme it had consulted on in line with its statutory remit. CJI also considered the implications of its indicative draft opening budget allocation for the 2026-27 business year.

CJI secured funding in-year to continue work on the Ministerial Requested Review of Part 1 of the Domestic Abuse and Civil Proceedings Act (Northern Ireland) 2021 Year Three Review. Funding was also made available to support the progression of CJI's Inspector and Associate Inspector recruitment competitions to retain a sufficient staff complement and provide future resilience and access to specialist expertise when required and affordable.

The progress of the planned Inspection Programme was impacted by ongoing work to deliver the Multi Agency Review Arrangements for Terrorist Risk Offenders (MARA Review (Ministerial Request)), the availability of external support provided by partner Inspectorates, long-term sickness absence, extended periods of Inspection fieldwork and report clearance.

CJI's Business Support Team worked at pace to deliver the new website by 31 May 2025 with contingency arrangements in place during the website development phase.

CJI effectively responded to three requests for information made under the Freedom of Information (FoI) Act 2000 (2024-25: eight requests; one Internal Review request) in-year. Nine responses were contributed to inform replies to Written and Oral Assembly Questions. The Chief Executive provided a Final Written Witness Statement for Module Eight of the COVID-19 Inquiry on behalf of the organisation.

A more detailed explanation of CJI's risk profile can be found within the Performance Analysis section of this Annual Report.

Emerging issues that may affect future performance

Budgetary pressures in 2026-27

CJI has been issued with an indicative draft opening Resource Budget allocation (non-ringfenced) of £1,325,000 for 2026-27, as part of a proposed three-year draft budget allocation. This represents a £140,000 (9.6%) decrease compared to the final budget position in the prior financial year (£1,465,000). As the Northern Ireland Executive has not yet agreed a Final Budget, these indicative allocations are subject to change.

While the proposed three-year budget allocation which facilitates longer term financial planning is welcomed, the impact of 2026 staff pay awards, and inflationary impacts on operating costs means the percentage decrease in real terms is 12%.

CJI continues to carry risks into 2026-27 in terms of availability of funding from the DoJ to inform the Year Four Review of Part 1 of the Domestic Abuse and Civil Proceedings Act (Northern Ireland) 2021 (the Act) - work requested by the Minister of Justice to fulfil the statutory duty for independent review stated in s.33 of the Act.

There are also risks around known increases in costs for meeting travel and subsistence costs to support on-site fieldwork to inform CJI's risk-based Inspection Programme and essential induction training and development for new Inspection staff members. In addition, CJI faces increased costs as CJI is hard charged for services provided by other Inspectorates including HMI Prisons (prison inspection) and HMICFRS (inspection of PSNI call management).

CJI is exposed to further financial risk as a result of the need to source and prepare to relocate to new office accommodation as the Department of Finance (DoF) has signalled its intention to vacate the Knockview Buildings office premises in 2027.

As staff costs and other contractually committed expenditure consume the majority of the allocated budget, CJI has little scope to reduce spending elsewhere to meet funding pressures.

Following issue of a revised draft indicative budget (17 June 2026) CJI commenced 2026-27 with an indicative draft Capital Budget of £8,000 which pays for the acquisition of non-current assets.

Going concern

The Statement of Financial Position as at 31 March 2026 shows negative Taxpayers' Equity of £242,628 (2024-25: £337,736) reflecting liabilities due in future years. Future financing of CJI's liabilities to the extent that these are not to be met from other sources of income may only be met by future grants from CJI's sponsoring Department, the DoJ, which is supply financed and draws its funding from the Northern Ireland Consolidated Fund. There is no reason to believe that future approval of Grant funding will not be forthcoming. There is no liquidity risk in respect of the liabilities due in future years. It has accordingly been considered appropriate to adopt a going concern basis for the preparation of CJI's financial statements for 2025-26.

PERFORMANCE ANALYSIS

The Performance Analysis section of the Annual Report provides a detailed view of CJI's performance against its business objectives for 2025-26 and how the organisation's business objectives link to the PfG priorities and the DoJ Corporate Plan objective of '*Working together for fairness, justice and safety*'.

It provides more detail on CJI's risk profile, the risks faced in-year and changes in these risks. There is information on the steps CJI has taken to mitigate the impact of these risks on its performance and those risks that may affect the future plans or performance of the Inspectorate.

It explains how CJI is funded and allocated its funds within the public sector budgeting framework. It also explains how we promoted equality, diversity and sustainability during 2025-26.

Performance management

As part of its ongoing business activities CJI reviews and manages organisational performance through monthly discussions and reports presented to the CJI Senior Management Team chaired by the Chief Inspector.

The Deputy Chief Inspector reports on performance, staff and resource issues and progress in delivering the Inspection Programme. The Business and Communications Manager reports on communication and engagement activity and business management matters.

CJI's spend against budget is reported monthly by its accountant with in-year budgetary pressures and easements reported to the DoJ through the formal in-year budget monitoring processes.

During 2025-26 CJI pursued a programme of internal audits and evaluations of procedures to support the continuous improvement of its Quality Management System (QMS) and delivery of quality Inspection Reports. These internal QMS audit reports which underpin the ISO 9001:2015 certification are presented to the Senior Management Team each month.

Staff performance in CJI is continually managed through discussions between staff members and their line managers and formally recorded on a biannual basis through the performance review reporting system.

Overall organisational performance linked to corporate governance is reported to the CJI ARAC.

Corporate and Business Planning

In June 2025, CJI published its [annual Business Plan including the Inspection Programme for 2025-26](#) which set out the objectives and targets for the reporting period and the resources CJI intended to deploy to achieve them. The Business Plan included the programme of Inspections, a Ministerial Requested Review and Follow-Up Reviews the Inspectorate intended to undertake and reflected the corporate objectives set for CJI in its [2023-26 three-year Corporate Plan](#).

As part of the work to develop the 2025-26 Inspection Programme, CJI's Chief Inspector engaged with representatives of other criminal justice bodies within CJI's remit, stakeholders working within the criminal justice sector, as well as senior management in each of the key criminal justice organisations. Discussions took place with the Minister of Justice and her DoJ officials, the Lady Chief Justice and the Attorney General for Northern Ireland. The Chief Inspector also engaged with political parties represented in the Northern Ireland Assembly, voluntary and community sector bodies and the Commissioner Designate for Victims of Crime in Northern Ireland. The meetings were held to gain their views on the topics CJI proposed to include in its Inspection Programme prior to its submission to the Minister of Justice for approval and permission to publish.

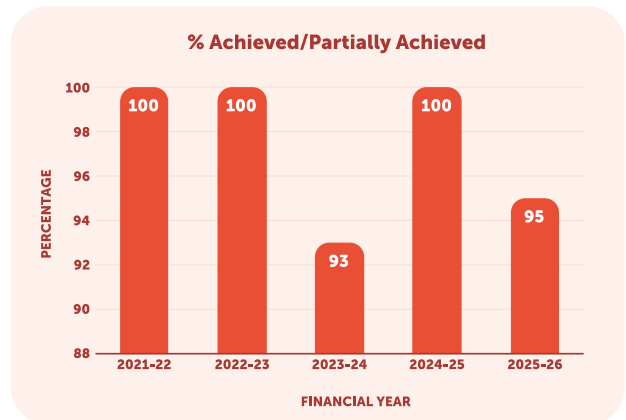
PERFORMANCE AGAINST OBJECTIVES AND TARGETS

In this section CJI reports in detail on its performance during the financial year as outlined in its 2025-26 Business Plan (Table 1). Through its work CJI has made its contribution to the PfG priorities of Safer Communities, Ending Violence Against Women and Girls and the Reform and Transformation of Public Services. CJI uses the Red-Amber-Green' (RAG) or 'traffic light' status to monitor performance. Targets are shown as not achieved (red), partially achieved (amber) or achieved (green). In 2025-26, CJI assessed 95% (21/22) of its target deliverables as fully achieved with the remaining 5% (1/22) paused in-year due to budgetary pressures (Chart 1). This section also provides information on: CJI's overall performance against objectives across the last five financial years (Chart 2) and CJI performance in this reporting period in each business area (Charts 3 to 6).

Chart 1: CJI's overall performance against business objectives and target deliverables in 2025-26



Chart 2: CJI's Overall performance against target deliverables 2021-22 to 2025-26



Charts 3 – 6: Overview of CJI's performance against target deliverables set across four business areas in 2025-26

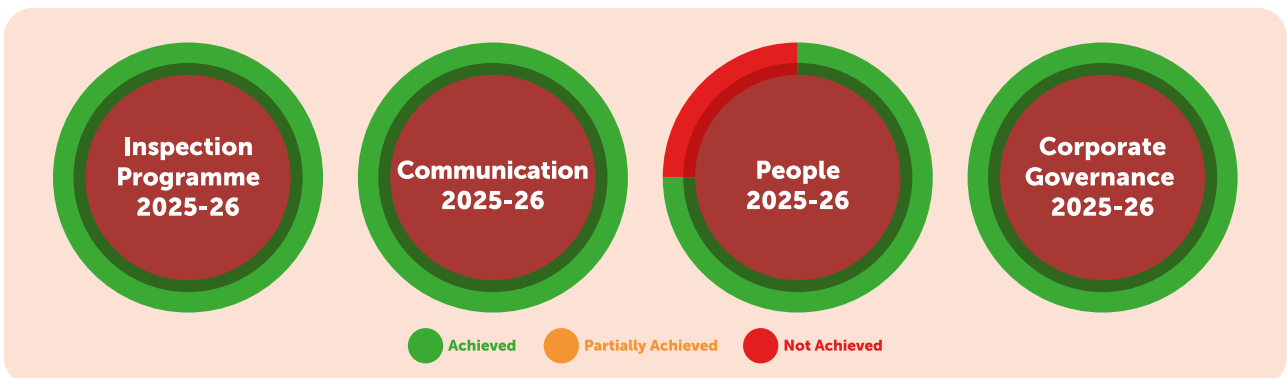








Table 1: Organisation’s performance against each CJI 2025-26 Business Plan target

| INSPECTION PROGRAMME | | |
|---|---|---|
| Performance objective Effectively deliver a risk-based, responsive and relevant Inspection Programme. | | |
| 2025-26 | | 2024-25 |
| Performance targets | Progress against objectives and targets at year end & status | Performance reported in prior financial year (where applicable) |
| Effectively deliver the approved annual Inspection Programme by commencing and progressing 90% of Inspections and Follow-Up Reviews in accordance with Terms of Reference timescales. |  Achieved CJI completed and published all Inspections/Follow-Up Reviews/Ministerial Reviews in progress at the start of the financial year (100%) and commenced nine out of 10 (90%) Inspections/Follow-Up Reviews included in the 2025-26 Inspection Programme before 31 March 2026. | 2024-25 Target: Effectively undertake the approved annual Inspection Programme by commencing 90% of Inspections and Follow-Up Reviews and progress in line with agreed Terms of Reference. 2024-25 Performance:  Achieved |
| Consider any Ministerial Requests for a Review, including resource implications. |  Achieved CJI completed work on two Ministerial Requests in-year. A Ministerial Request to review the Multi-Agency Review Arrangements for Terrorist Risk Offenders (MARA Review) was completed and a report submitted to the Minister on 18 February 2026. The implementation of Part 1 of the Domestic Abuse and Civil Proceedings Act (Northern Ireland) 2021 Year Three Progress Review Report was submitted to the Minister of Justice on 20 February 2026. Permission to publish was pending for both reports at year-end. The Domestic Abuse and Civil Proceedings Act (Northern Ireland) 2021 Year Three Progress Review Report was subsequently published on 30 April 2026. CJI commenced planning for the delivery of the Year Four Review of the implementation of Part 1 of the Domestic Abuse and Civil Proceedings Act (Northern Ireland) 2021 before year end. | 2024-25 Target: Consider and respond to any Ministerial Requests for a Review, including resource implications. 2024-25 Performance:  Achieved |

INSPECTION PROGRAMME

Performance objective



Focus on achieving better outcomes through recommendation implementation.

| 2025-26 | | 2024-25 |
|--|--|--|
| Performance targets | Progress against objectives and targets at year end & status | Performance reported in prior financial year (where applicable) |
| <p>Monitor the implementation of published Inspection Report recommendations and pilot an organisational self-assessment process to inform Follow-Up Reviews for two published Inspection Reports.</p> | <p> Achieved</p> <p>CJI maintains a register of all accepted strategic and operational recommendations. CJI continues to monitor the implementation and progress of previous report recommendations via its programme of Follow-Up Reviews and in-year discussions between the Chief Inspector, the heads of inspected organisations and DoJ officials. A pilot of an organisational self-assessment process formed part of this work in-year.</p> | <p>2024-25 Target: Monitor the acceptance and progress towards implementation of published Inspection Report recommendations.</p> <p>2024-25 Performance:</p> <p> Achieved</p> |

INSPECTION PROGRAMME

Performance objective







Promote performance improvement and better collaboration within the criminal justice system, with relevant external organisations and our partner Inspectorates.

| 2025-26 | | 2024-25 |
|---|--|---|
| Performance targets | Progress against objectives and targets at year end & status | Performance reported in prior financial year (where applicable) |
| <p>Maintain constructive working relationships with criminal justice organisations in our statutory remit, relevant community and voluntary organisations and partners and review and explore opportunities for agreed joint cross cutting inspections.</p> | <p> Achieved</p> <p>Effective relationships were maintained during 2025-26. Consultation meetings were undertaken by the Chief Inspector (January - March 2026) to inform the development of the next Corporate Plan and 2026-27 Business Plan and Inspection Programme.</p> <p>Meetings and regular correspondence took place with partner Inspectorates to discuss areas of common interest and working together. The Chief Inspector engaged with the heads of HMICFRS; HMI Prisons; His Majesty's Inspectorate of Constabulary Scotland (HMICS); the Policing and Community Safety Authority (PCSA, which replaced An Garda Síochána Inspectorate (AGSI)); HMCPSI; HMI Probation; the RQIA and ETI. Work was undertaken with HMI Prisons, HMCPSI, HMICFRS and HMI Probation to inform the inspection of Magilligan Prison (HMI Prisons); an inspection of Child Criminal Exploitation and Follow-Up Review of Child Sexual Exploitation (HMICFRS); fieldwork to support the MARA Review (Ministerial Request) (HMICFRS, HMI Prisons and HMI Probation) and Year Three Review of the Part 1 of the Domestic Abuse and Civil Proceedings Act (Northern Ireland) 2021 (HMICFRS and HMCPSI).</p> <p>The Chief Inspector and Deputy Chief Inspector attended a range of stakeholder events in-year.</p> | <p>2024-25 Target:</p> <p>Maintain effective working relationships with criminal justice organisations in our statutory remit, relevant community and voluntary organisations and partners, and review and explore opportunities for agreed joint cross cutting inspections.</p> <p>2024-25 Performance:</p> <p> Achieved</p> |

INSPECTION PROGRAMME

Performance objective



Be an effective United Kingdom National Preventive Mechanism (UK NPM) body in support of the United Nations Optional Protocol to the Conventions Against Torture (OPCAT) and other cruel, inhuman or degrading treatment or punishment.

| 2025-26 | | 2024-25 |
|---|---|--|
| Performance targets | Progress against objectives and targets at year end & status | Performance reported in prior financial year (where applicable) |
| <p>Effectively fulfil our responsibilities as a UK NPM member, the regional representative for Northern Ireland on the UK NPM Steering Group and Chair the Northern Ireland NPM Subgroup.</p> | <p> Achieved</p> <p>CJI published a Follow-Up Review of Police Custody arrangements (July 2025) and an unannounced inspection of Magilligan Prison (March 2026) which related to its UK NPM responsibilities. A CJI Inspector continued to Chair of the UK NPM Northern Ireland Subgroup during the year. CJI participated in the 2025 UK NPM Conference and provided a presentation to attending delegates at the National Detention and Inspection Conference.</p> | <p>2024-25 Target: Effectively fulfil our responsibilities as a member of the UK NPM and Chair the Northern Ireland UK NPM Subgroup and support the 2024 Annual Conference.</p> <p>2024-25 Performance:</p> <p> Achieved</p> |
| <p>Engage with the DoJ on a suitable statutory vehicle and timeframe to revise our statutory remit.</p> | <p> Achieved</p> <p>CJI continued its engagement with its DoJ Sponsor Team and DoJ officials in-year to inform the process to take forward amendments to CJI's statutory remit following the restructuring and re-naming of organisations currently falling within its remit in the intervening years since legislation was commenced. Work to identify a suitable statutory vehicle and timeframe to make the required corrections in the next Northern Ireland Assembly mandate was continuing at year-end.</p> | <p>2024-25 Target: Clarify the required amendments to the listed organisations in CJI's statutory remit and engage with the DoJ on a suitable statutory vehicle and timeframe to make the required corrections.</p> <p>2024-25 Performance:</p> <p> Achieved</p> |
| <p>Consult on the 2026-27 annual Inspection Programme.</p> | <p> Achieved</p> <p>The Chief Inspector consulted on the development of the next Corporate Plan and 2026-27 Business Plan and Inspection Programme in-year. She engaged with the heads of all inspected organisations; the Minister of Justice, senior officials within the DoJ; and MLA Justice Spokespersons for their parties. In addition, she engaged with stakeholders from the voluntary and community sector and academia the Commissioner Designate for Victims of Crime, the Lady Chief Justice and Attorney General for Northern Ireland. Consultation meetings took place between January and March 2026.</p> | <p>2024-25 Target: Consult on the 2025-26 annual Inspection Programme.</p> <p>2024-25 Performance:</p> <p> Achieved</p> |

COMMUNICATION

Performance objective



Develop and implement a new Communications Strategy.

| 2025-26 | | 2024-25 |
|---|---|---|
| Performance targets | Progress against objectives and targets at year end & status | Performance reported in prior financial year (where applicable) |
| <p>Deliver our Communications and Engagement Strategy that includes laying of reports in the Northern Ireland Assembly, and raising awareness of CJI work through publication, podcast and social media activity.</p> | <p> Achieved</p> <p>CJI published seven full Inspection Reports, one Ministerial Requested Review and two Follow-Up Reviews in 2025-26. Supporting communication strategies for traditional and digital media were developed and deployed including infographics, key facts documents, summary 'easy read' versions of Reports, video messages and social media posts. Nine episodes of the <i>Criminal Justice Inspection Unpacked</i> podcast were developed and recorded to raise awareness of the work of CJI and its Report findings with opportunities provided for inspected organisations to participate where appropriate. CJI's podcast was selected as a finalist in the 2025 Northern Ireland Social Media Awards. CJI achieved 42% growth in its LinkedIn channel and 53% in its YouTube channel in-year.</p> <p>CJI's Chief Inspector participated in broadcast (TV and radio) interviews on request. The Chief Inspector and members of the Inspection Team also engaged with the Northern Ireland Policing Board around Inspection and Review findings and recommendations linked to policing matters and the Independent Monitoring Boards (IMBs) on prison inspections.</p> <p>The work of the Inspectorate was highlighted at a number of high-profile events and conferences during the year including the International Corrections and Prisons Association (ICPA) and European Organisation for Prisons and Correctional Services (EuroPris) Conference in Belfast in May 2025.</p> | <p>2024-25 Target: Publish all approved Inspection Reports and Follow-Up Review reports by laying or presenting before the Northern Ireland Assembly, publishing on the CJI website and promoting on social media.</p> <p>2024-25 Performance:  Achieved</p> |

COMMUNICATION

Performance objective







Develop and implement a new Communications Strategy.

| 2025-26 | | 2024-25 |
|---|--|---|
| Performance targets | Progress against objectives and targets at year end & status | Performance reported in prior financial year (where applicable) |
| <p>Maintain effective engagement, provide briefings and obtain feedback on CJI's work from the Minister of Justice, DoJ Permanent Secretary, heads of the main criminal justice agencies, the Attorney General for Northern Ireland, the Lady Chief Justice, the Committee for Justice, the justice spokespersons of the main political parties represented in the Northern Ireland Assembly, All-Party Groups and the Northern Ireland Policing Board.</p> | <p> Achieved</p> <p>CJI's Chief Inspector, Deputy Chief Inspector and Lead Inspectors continued to engage with all inspected organisations to ensure a clear understanding of the evidence base and findings from the completed Inspections.</p> <p>The Chief Inspector engaged with the heads of the main criminal justice agencies; the Minister of Justice; DoJ Permanent Secretary and DoJ officials; the Commissioner Designate for Victims of Crime; the Lady Chief Justice; the Attorney General for Northern Ireland; and the justice representatives of the main political parties represented in the Northern Ireland Assembly.</p> <p>The Chief Inspector provided information to the Committee for Justice and the Committee Chair and Deputy Chair on all published Inspections, Ministerial Requested Reviews and Follow-Up Reviews throughout the year.</p> <p>CJI gave evidence to the Committee for Justice in November 2025 on its inspection of its strategic overview of transforming the criminal justice system (published November 2024) and the findings of its Child Criminal Exploitation Inspection (March 2026). Information was also provided to the Committee in February 2026 on the implications for CJI of the anticipated three-year draft budget allocation (2026-29).</p> <p>The Chief Inspector undertook her annual consultation meetings to inform the development of the new Corporate Plan and 2026-27 Business Plan and Inspection Programme from January to March 2026. The Chief Inspector and Deputy Chief Inspector also attended a range of stakeholder events including events organised by the Northern Ireland Human Rights Commission. Engagement with voluntary and community organisations continued as part of the Inspection Programme.</p> <p>The Chief Inspector continued to participate in the Inspectorate/Ombudsman Forum in 2025-26.</p> | <p>2024-25 Target: As shown.</p> <p>2024-25 Performance:</p> <p> Achieved</p> |

COMMUNICATION

Performance objective






Develop and implement a new Communications Strategy.

| 2025-26 | | 2024-25 |
|--|---|---|
| Performance targets | Progress against objectives and targets at year end & status | Performance reported in prior financial year (where applicable) |
| <p>Maintain our links with local Universities including student engagement.</p> | <p> Achieved</p> <p>The Chief Inspector, Deputy Chief Inspector and members of the Inspection Team engaged with Queen’s University, Belfast and Ulster University providing student lectures on CJl’s work.</p> | <p>2024-25 Target: As shown.</p> <p>Maintain links to local Universities and participate in appropriate conferences and round table events as speakers and attendees.</p> <p>2024-25 Performance:</p> <p> Achieved</p> |
| <p>Implement a new quality, accessible and secure website.</p> | <p> Achieved</p> <p>CJl completed and implemented a new secure, accessible, redeveloped website with associated hosting, maintenance and support arrangements at the start of the financial year, delivering the project on time and within budget before the end of May 2025. CJl’s website is a key communication channel for the Inspectorate.</p> | <p>2024-25 Target: Develop the business case for a new quality, accessible and secure website for DoJ approval.</p> <p>2024-25 Performance:</p> <p> Achieved</p> |
| <p>Effectively respond to media queries, requests for information under the Freedom of Information Act 2000, input to DoJ Assembly Questions, Committee for Justice and other briefings.</p> | <p> Achieved</p> <p>CJl responded to all media enquiries and interview requests received during the 2025-26 business year. CJl effectively responded to three requests for information made under the Freedom of Information (FoI) Act 2000 in-year. Nine responses were contributed to inform replies to Written and Oral Assembly Questions received through DoJ Sponsor Team or DoJ Financial Services Division (FSD) (no questions were made directly to CJl). CJl also provided information and appeared before the Committee for Justice to give evidence on request.</p> <p>CJl’s Chief Executive also provided a Final Written Witness Statement for Module Eight of the COVID-19 Inquiry on behalf of the organisation to inform its examination of the impact of the COVID-19 pandemic on children and young people in England, Wales, Scotland and Northern Ireland.</p> | <p>2024-25 Target: Effectively respond to media queries, requests for information under the Freedom of Information (FoI) Act 2000, input to DoJ Assembly Questions, Committee for Justice and other briefings.</p> <p>2024-25 Performance:</p> <p> Achieved</p> |

PEOPLE

Performance objective



Value and invest in the professional connections and wellbeing of our staff team.

| 2025-26 | | 2024-25 |
|--|--|--|
| Performance targets | Progress against objectives and targets at year end & status | Performance reported in prior financial year (where applicable) |
| <p>Establish effective Human Resources policy contingency support arrangements.</p> | <p> Not Achieved</p> <p>This project was paused at the start of the financial year due to financial pressures. CJI senior management agreed to tolerate this risk in-year.</p> | <p>2024-25 Target: Establish effective Human Resources policy contingency support arrangements.</p> <p>2024-25 Performance: Not achieved due to budgetary constraints at the start of the financial year.</p> |
| <p>Deliver an Inspector recruitment competition and Associate Inspector call off list to provide contingency and supplementary capacity.</p> | <p> Achieved</p> <p>CJI secured approval for and undertook a recruitment campaign to appoint a permanent Inspector and establish an Associate Inspector list in-year. The competitions were combined to maximise the reach of each campaign while mitigating associated recruitment costs. Successful candidates were notified and acceptances confirmed in March 2026.</p> | <p>2024-25 Target: Explore the development of an Associate Inspector call off list to provide contingency and supplementary capacity if required.</p> <p>2024-25 Performance:  Achieved</p> |
| <p>Maintain effective deployment, contingency and risk management arrangements to support the delivery of the Inspection Programme.</p> | <p> Achieved</p> <p>Effective contingency arrangements were deployed in-year including the use of phased return following long-term sickness absence. CJI mitigated the impact of staff absence on the delivery of the Inspection Programme using its two-person Inspection Team approach to Inspection work and the pausing and re-scheduling of Inspection work when required. Contingency arrangements are embedded within the roles held by all Inspection and Business Support staff.</p> | <p>2024-25 Target: Maintain effective contingency and risk management arrangements to support the delivery of the Inspection Programme and core business activity.</p> <p>2024-25 Performance:  Achieved</p> |

PEOPLE

Performance objective



Value and invest in the professional connections and wellbeing of our staff team.

| 2025-26 | | 2024-25 |
|---|--|---|
| Performance targets | Progress against objectives and targets at year end & status | Performance reported in prior financial year (where applicable) |
| <p>Deliver a Training, Development and Wellbeing Strategy for the CJI Team.</p> | <p> Achieved</p> <p>CJI's Chief Executive led on the development of an appropriate strategy to support the professional development and wellbeing of the CJI Team. Individual and group discussions helped identify areas of commonality for training.</p> <p>CJI staff have access to the NICS Employee Support Programme, Welfare Support Services, Occupational Health Service and external counselling services as/when required with informal lines of support provided by line managers. Phased return was used to support staff to transition back to their normal working patterns following long-term sickness absence.</p> | <p>2024-25 Target: Promote and support CJI Team wellbeing.</p> <p>2024-25 Performance:</p> <p> Achieved</p> |

CORPORATE GOVERNANCE

Performance objective







Our Business Plan Targets for Corporate Governance underpin and support all our Corporate Plan Targets.

| 2025-26 | | 2024-25 |
|---|--|--|
| Performance targets | Progress against objectives and targets at year end & status | Performance reported in prior financial year (where applicable) |
| <p>Effectively fulfil required Corporation Sole governance requirements by: 1) publishing an approved 2025-26 Business Plan and Inspection Programme;</p> | <p> Achieved</p> <p>An annual Business Plan including an Inspection Programme for 2025-26 was approved by the Minister of Justice and published by CJI on 1 June 2025.</p> | <p>2024-25 Target: Effectively fulfil required Corporation Sole governance requirements by: 1) publishing an annual Business Plan incorporating an Inspection Programme which has been approved by the Minister of Justice, or in their absence, the DoJ Permanent Secretary.</p> <p>2024-25 Performance:</p> <p> Achieved</p> |

CORPORATE GOVERNANCE

Performance objective




Our Business Plan Targets for Corporate Governance underpin and support all our Corporate Plan Targets.

| 2025-26 | | 2024-25 |
|--|---|---|
| Performance targets | Progress against objectives and targets at year end & status | Performance reported in prior financial year (where applicable) |
| <p>Effectively fulfil required Corporation Sole governance requirements by: 2) maintaining effective DoJ Sponsor Team arrangements and relationships to deliver our Partnership Agreement and Engagement Plan;</p> | <p> Achieved</p> <p>CJI and DoJ has participated in two oversight meetings in 2025-26 due to work commitments on both sides. Informal engagement was however maintained throughout the year particularly around the progress of the Inspection Programme and CJI’s budgetary pressures and associated risks.</p> <p>The Corporation Sole Partnership Agreement and Engagement Plan provided the framework for effective oversight and reporting. A revised Corporation Sole Partnership Agreement was signed by representatives of CJI and its DoJ Sponsor Team in June 2025.</p> | <p>2024-25 Target: Effectively fulfil required Corporation Sole governance requirements by: 2) maintaining effective and proportionate sponsor arrangements and relationships with the DoJ Sponsor Team in support of the Corporation Sole Partnership Agreement.</p> <p>2024-25 Performance:  Achieved</p> |
| <p>Effectively fulfil required Corporation Sole governance requirements by: 3) engaging with our Sponsor Team on agreed and outstanding 2022 DoJ Review of CJI recommendations; and</p> | <p> Achieved</p> <p>CJI continued to deliver recommendations within its authority from the 2022 DoJ Review.</p> | <p>2024-25 Target: Effectively fulfil required Corporation Sole governance requirements by: 3) implementing the Minister of Justice’s agreed recommendations from the 2022 DoJ Review of CJI;</p> <p>2024-25 Performance:  Achieved</p> |
| <p>Effectively fulfil required Corporation Sole governance requirements by: 4) maintaining and supporting an effective and proportionate Audit and Risk Assurance Committee.</p> | <p> Achieved</p> <p>CJI’s Accounting Officer reviewed the performance of the Non-Executive/Independent Audit Committee members in-year. Performance was found to be satisfactory. A meeting between CJI’s Non-Executive Members and CJI’s Internal and External Audit providers took place in advance of the winter ARAC meeting.</p> <p>CJI appointed two new Non-Executive/Independent Audit Committee members in March 2026 for a period of three years after an existing Non-Executive/Independent member concluded their appointment.</p> | <p>2024-25 Target: As shown.</p> <p>Effectively fulfil required Corporation Sole governance requirements by: 4) maintaining an effective and proportionate Audit and Risk Assurance Committee including Non-Executive membership in line with best practice.</p> <p>2024-25 Performance:  Achieved</p> |

CORPORATE GOVERNANCE

Performance objective




Our Business Plan Targets for Corporate Governance underpin and support all our Corporate Plan Targets.

| 2025-26 | | 2024-25 |
|--|--|---|
| Performance targets | Progress against objectives and targets at year end & status | Performance reported in prior financial year (where applicable) |
| <p>Consult on and develop a new Corporate Plan for 2026-29.</p> | <p> Achieved</p> <p>CJI’s Chief Inspector met with the heads of the main criminal justice agencies; the Minister of Justice; DoJ Permanent Secretary and DoJ officials; the Commissioner Designate for Victims of Crime; the Lady Chief Justice; the Attorney General for Northern Ireland; and the justice representatives of the main political parties represented in the Northern Ireland Assembly on the development of the new Corporate Plan for 2026-29. Discussions were also held with the heads of CJI’s partner Inspectorates including HMICFRS; HMI Prisons; HMCPsI; the PCSA, HMI Probation; the RQIA and ETI.</p> | <p>2024-25 Target No comparable target.</p> |
| <p>Effectively manage our budget and known financial pressures, when required bidding for adequate funding and submitting required business cases.</p> | <p> Achieved</p> <p>CJI operated within its opening budget allocation from April 2025 notifying budget pressures through financial planning exercises and in all monitoring rounds. CJI business needs and pressures were discussed on an ongoing basis with its DoJ Sponsor Team and raised at each of the four ARAC meetings held during the financial year.</p> <p>CJI was successful in securing additional funding in-year to mitigate pressures including work on the Third Year Review of Part 1 of the Domestic Abuse and Civil Proceedings Act (Northern Ireland) 2021. A proportion of the additional funding was allocated to CJI in-year to meet known pay pressures. Additional capital funding was made available in-year to enable CJI to progress the purchase of essential software licences for business purposes.</p> | <p>2024-25 Target: Effectively manage known financial pressures in partnership with the DoJ Sponsor Team by bidding for adequate funding to deliver the agreed Inspection Programme and Ministerial or Departmental Review requests and a business case to support required website improvements.</p> <p>2024-25 Performance:  Achieved</p> |

CORPORATE GOVERNANCE

Performance objective

Our Business Plan Targets for Corporate Governance underpin and support all our Corporate Plan Targets.

| 2025-26 | | 2024-25 |
|--|--|---|
| Performance targets | Progress against objectives and targets at year end & status | Performance reported in prior financial year (where applicable) |
| <p>Meet DoJ targets for payment processing and submit all financial management and governance returns to DoJ Financial Services Division within required timeframes.</p> | <p> Achieved</p> <p>CJI processed 96% of payments within 10 working days and 100% of payments within 30 calendar days, matching or exceeding the DoJ 12-month average for the same periods. Financial management and governance returns to the DoJ were processed in line with agreed timeframes.</p> | <p>2024-25 Target: Process all payments in line with DoJ targets and submit all financial management and governance returns to the DoJ in line with required timeframes.</p> <p>2024-25 Performance: CJI processed 99% of payments within 10 working days and 100% of payments within 30 calendar days.</p> |
| <p>Obtain an unqualified audit certificate from the Comptroller and Auditor General for Northern Ireland and publish, by laying before the Northern Ireland Assembly, CJI's Annual Report and Accounts for the year in the required timescale.</p> | <p> Achieved</p> <p>CJI secured an unqualified audit certificate from the Comptroller and Auditor General for Northern Ireland for its 2024-25 Accounts. The Annual Report and Accounts were laid before the Northern Ireland Assembly on 4 July 2025.</p> | <p>2024-25 Target: As shown.</p> <p>2024-25 Performance: Achieved with date adjusted for the relevant business year (5 July 2024).</p> |
| <p>Maintain a quality management system (QMS) (ISO 9001:2015).</p> | <p> Achieved</p> <p>CJI retained its ISO 9001:2015 standard for its QMS following an in-person recertification audit in January 2026. Monthly internal QMS audit reports were presented at Senior Management Team meetings in-year and an annual overview was presented by the Deputy Chief Inspector and Chief Executive in December 2025 prior to the recertification audit taking place. Staff have objectives and targets within their annual Personal Development Plans which relate to their individual roles as ISO 9001:2015 process owners and internal ISO 9001:2015 auditors as applicable.</p> | <p>2024-25 Target: As shown.</p> <p>2024-25 Performance: Achieved with date adjusted for the relevant business year.</p> |

Charts 7-10 show comparator information on CJJ's performance against the four business areas over the last three financial years (2023-26 Corporate Plan period).

Chart 7: Performance - Inspection Programme

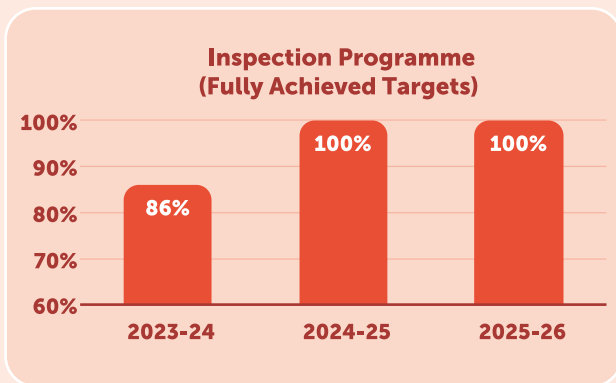


Chart 8: Performance - Communication

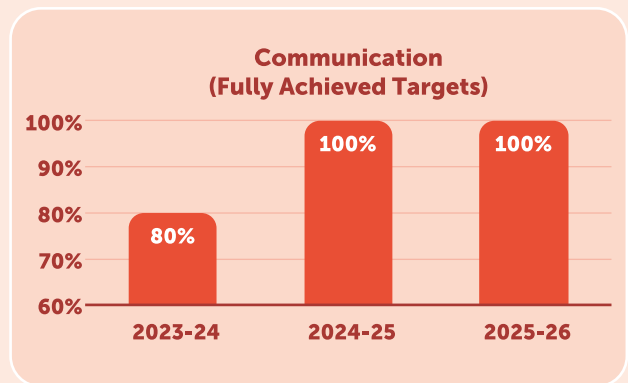


Chart 9: Performance - People

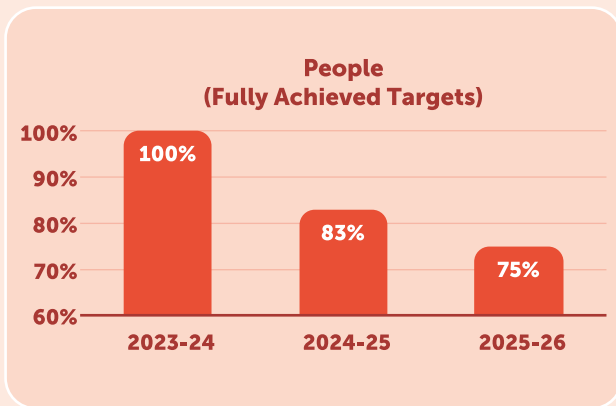
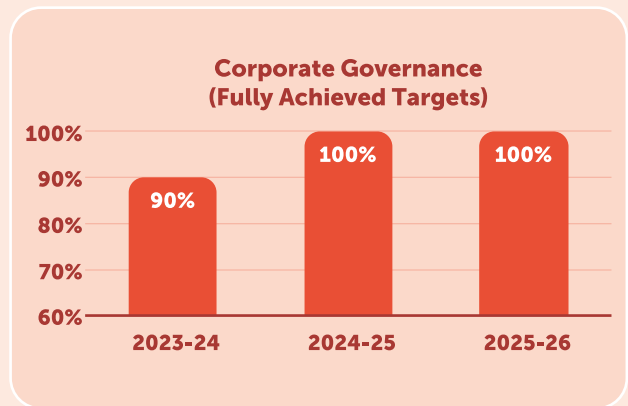


Chart 10: Performance - Corporate Governance



Note: Detailed performance information relating to the prior financial years can be found in the 2022-23, 2023-24 and 2024-25 [Annual Reports and Accounts - CJJ NI](#)

RISK PROFILE OF CJI DURING 2025-26

CJI identified three key risks which could affect the organisation's ability to achieve its stated objectives. Two of these risks concerned the reputation of the organisation. The third risk focused on its delivery and organisational resilience. CJI's risk appetite in each case has been assessed as 'cautious'.

The production of a quality inspection product is central to CJI's reputation and the achievement of CJI's vision of '*a better justice system for all.*' The impact of insufficient funding to maintain or secure the necessary resources to deliver quality inspections with independence at their core, was identified as a key organisational risk. The perceived loss or a reduction in CJI's operational independence and associated reputational damage including loss of public confidence was identified as a key impact should this risk materialise. CJI mitigated the impact of this risk by maintaining regular engagement with DoJ Financial Services Division (FSD) and its DoJ Sponsor Team. The implications of this risk were highlighted through in-year budget planning for the 2025-26 financial year with monitoring rounds used to bid for and secure additional funds to address inspection support pressures.

In addition to informal discussions, regular formal meetings between the Chief Inspector, Deputy Chief Inspector and Lead Inspectors were used to effectively monitor the progress of inspections and identify emerging issues and delays that would affect the delivery of the Inspection Programme.

This included the impact of overlapping periods of fieldwork on CJI staff and the organisation's resources. CJI sought to maintain strong formal and informal links with stakeholders and maintain existing networks and relationships with other Inspectorates and oversight bodies. An internal audit recommendation to further strengthen CJI's inspection monitoring arrangements was accepted and implementation progressed in-year. In-house audits were conducted throughout the business year to ensure compliance with the ISO 9001:2015 QMS and the Inspection Process. A recertification audit took place in January 2026 and CJI maintained its ISO 9001:2015 accreditation.

CJI's ability to maintain its relevance both to and within the criminal justice system was also identified as a key organisational risk. The provision of quality self-assessments from inspected organisations and access to required personnel, timely completion of inspection fieldwork and the availability of requested data and management information which could lead to delay continued to be a risk which required attention. CJI has sought to mitigate these impacts through a risk-based approach to its Inspection Programme.

The impact of staff absence on the timely progression and drafting and delivery of the Inspection Programme and the potential for fewer Inspections or Reviews to be completed was recognised. CJI's work to establish an Associate Inspector list from which additional support could be drawn as and when needed subject to affordability was key to mitigating this risk.

The commencement of new inspection work included regular updates provided to the Senior Management Team and the monitoring of progress against our Business Plan objectives and targets. We have also maintained communication with the Minister of Justice's and DoJ Permanent Secretary's Offices including the submission of Inspection Reports for approval to publish. CJI maintained its two-person Inspection Team approach during the year as part of its staff development and business continuity arrangements.

Social media channels and CJI's podcast *Criminal Justice Inspection Unpacked* were used to showcase CJI's active engagement and participation in the criminal justice system alongside broadcast interviews, online and print media articles. CJI's Chief Inspector and Lead Inspectors regularly participated in podcasts and video messaging to enhance public awareness of the work of CJI. The Committee for Justice provided opportunities for focus, discussion and engagement on the CJI Inspection Programme, report findings and recommendations during the financial year. Opportunities to deliver presentations and participate in speaking engagements to highlight CJI Inspection and Review findings and recommendations were accepted.

During 2025-26, CJI completed work to address a previous risk linked to the security, performance and accessibility of its website, with a new website delivered by 31 May 2025. CJI recognised the impact the demanding delivery timescale for this project had on the small Business Support Team coupled with the need to maintain day-to-day business activity during the migration and testing phases of the project.

CJI acknowledged the need to maintain a focus on staff wellbeing and resilience during this period.

CJI effectively responded to three requests for information made under the FoI Act 2000.

Maintaining the resilience and sustainability of the organisation has been core to CJI's risk management in-year with long-term sickness absence and the reallocation of Inspection work in-year impacting the delivery of the agreed Inspection Programme. CJI was also requested to submit a final witness statement to the COVID-19 Inquiry, as part of the Module Eight focusing on children and young people. Risk assessments have been used to identify and mitigate resource and delivery issues with additional expertise secured from HMI Probation, HMI Prisons, HMCPSP and HMI CFS to support the delivery of two Ministerial Reviews. Monthly meetings between the Chief Inspector, Deputy Chief Inspector and Inspection Team assist with the effective management of the Inspection Programme.

CJI undertook a procurement exercise to secure HR support for a subsequent recruitment competition to appoint a new Inspector to replace a retiring member of staff and develop an Associate Inspector list of suitably skilled and experienced individuals, who can be deployed when needed and it is affordable, to support the timely delivery of the Inspection Programme. An offer of employment was made following the conclusion of the Inspector competition and a merit list developed of those candidates who were deemed eligible for appointment following interview.

CJI utilised this list to make a further appointment after a further member of the Inspection Team advised their intention to resign and mitigate any associated impact on the delivery of the proposed 2026-27 Inspection Programme. The availability of the merit list and Associate Inspector list will provide greater organisational resilience and enhance business continuity arrangements going forward.

CJI undertook a pilot to explore the potential opportunities for the use of Artificial Intelligence (AI) to provide practical support to routine, non-sensitive Inspection and Business Support activities in-year. CJI used the Microsoft 365 Copilot AI tool which is approved by the NICS for the pilot securing two Enterprise (licenced) versions of the tool. An interim AI policy and guidance was developed and training provided for staff involved in the pilot prior to commencement. This allowed CJI to mitigate the security and reputational risks presented by the AI pilot and track and evaluate potential benefits for the organisation.

CJI recognised the impact its insufficient budget allocation would have on its ability to conduct a comprehensive Inspection Programme and its ability to meet its Business Plan and contractual obligations, maintain good corporate governance, financial and information management practices as well as maintain sufficient staffing levels.

With very limited discretionary spend available and increasing budget pressures CJI was required to engage with the DoJ on additional funding required for additional Ministerial Requested Reviews, including necessary external specialist support, and additional processes to monitor resource use.

The Accounting Officer made the decision, in consultation with the Chief Inspector, to spend at risk during the financial year so that the planned Inspection Programme and in particular case reviews as part of fieldwork for the the Ministerial Requested Review of the Domestic Abuse and Civil Proceedings Act (Northern Ireland) 2021 Year Three Review could proceed as scheduled. CJI's Sponsor Team were kept informed of the budgetary position, management of financial pressures and wider business requirements throughout the reporting period.

How CJI has promoted equality of delivery of services to different groups in society

Equality is a core element of the [Inspection Process including the Inspection Framework](#)

CJI applies when carrying out its inspection work. Equality and fairness are an integral part of all Inspection work and is applied as Inspectors examine strategy and governance, delivery and outcomes across the criminal justice system.

Inspectors look for evidence within inspected organisations that managers and leaders are role models and promote high standards of behaviour, fairness and equality; that organisational delivery is customer focused and inclusive of diversity; and the measurement of outcomes integrates diversity issues to ensure fairness and equality. They also engage with a wide range of stakeholders to inform their understanding of the experience and views of different groups within the community in relation to the work and performance of criminal justice organisations.

Recommendations for improvement made as a result of Inspection work often focus on increasing equality of opportunity and access to services by different groups in Northern Ireland.

During the financial year, CJI published seven full Inspections, one Ministerial Requested Review and two Follow-up Reviews which directly contribute to its work in this area. Reports on two further Ministerial Reviews were submitted with permission to publish pending at year-end.

Copies of all Inspection Reports, Ministerial Requested Reviews and Follow-Up Reviews are available from the 'Our Reports' area of the [CJI website](#). A full list of reports published in-year can be found under 'Inspection Reports' at the end of the Performance Report.

FORWARD LOOK

CJI is engaged in planning for the future development of the organisation. This activity ensures CJI's business priorities and its contribution to the continued development of the criminal justice system in Northern Ireland remains relevant and supports meaningful change. CJI is focused on ensuring it makes the best use of its available human and financial resources to do this.

2026-27 Annual Business Plan and Inspection Programme

The Chief Inspector engaged with the heads of all organisations subject to inspection by CJI in early 2026. She also met with the Minister of Justice and her senior officials within the DoJ, political parties represented in the Northern Ireland Assembly, stakeholders from the voluntary, community and social enterprise sector, the Commissioner Designate for Victims of Crime in Northern Ireland, academia and the heads of other Inspectorates and oversight bodies. Discussions also took place with the Lady Chief Justice and the Attorney General for Northern Ireland.

These discussions helped inform and support the development of the annual Business Plan and Inspection Programme for 2026-27 and CJI's decision to extend its existing Corporate Plan for a further year.

Staff resources

During 2025-26 a full-time member of the Inspection Team advised they would retire at the end of the financial year, prompting CJI to develop a business case and undertake a recruitment competition to appoint a new full-time staff member. A competition to develop an Associate Inspector list, which CJI can use on a call off basis as required and when affordable, was also undertaken with

offers of appointment made in March 2026 following the successful conclusion of both competitions.

CJI continues to use in-person and digital technology to support inspection work and evidence gathering and focus groups to assist with its inspection work.

During 2025-26, CJI piloted the use of a licenced version of Microsoft Copilot AI tool to understand whether it could provide practical support and deliver efficiencies in routine tasks across the organisation. The pilot was evaluated before year-end with senior management using the experience and data collated to inform future discussion about training and the future use of AI within the business.

Future accommodation needs

CJI is aware of the need to vacate its current office accommodation in 2027 and has commenced the process of identifying its requirements and sourcing suitable and affordable alternative accommodation.

Progress against recommendations from the Review of CJI

CJI continues to progress in collaboration with the DoJ the seven recommendations made following the December 2022 DoJ Review of CJI approved by the DoJ Permanent Secretary in April 2023 and to engage with the DoJ on a suitable statutory vehicle and timeframe to revise CJI's statutory remit. This work will be progressed during the next Northern Ireland Assembly mandate.

Progress is reviewed during quarterly oversight meetings between CJI and its DoJ Sponsor Team.

FINANCIAL REVIEW

CJI funding

CJI was financed as part of a one-year budget allocation for the DoJ for 2025-26. The Resource Department Expenditure Limit (DEL) budget which included additional funding received in-year was £1,471,000 (£1,465,000 non-ringfenced resource DEL budget and £6,000 ringfenced resource DEL budget). This budget pays for programme delivery and running costs, ringfenced (non-cash) charges for depreciation and impairment of non-current assets. In

cash terms, the Revenue Grant from the sponsoring Department for the year was £1,482,000 (2024-25: £1,275,000). The Capital DEL budget was £7,000 which pays for the acquisition of non-current assets. Table 3 reflects the overall final budget allocation for 2025-26.

Net expenditure review

The net expenditure of CJI for 2025-26 is compared to the previous two financial years in Table 2:

Table 2: CJI Net Expenditure 2025-26, 2024-25 and 2023-24

| | 2025-26 | 2024-25 | 2023-24 |
|-------------------------------------|------------------|------------------|------------------|
| | £ | £ | £ |
| Total operating income | (165) | (150) | (171) |
| Staff Costs | 1,044,761 | 957,142 | 943,828 |
| Purchase of goods and services | 335,552 | 436,656 | 264,880 |
| Depreciation and impairment charges | 6,998 | 2,951 | 5,035 |
| Finance expense | 8 | 1 | 2 |
| Total operating expenditure | 1,387,319 | 1,396,750 | 1,213,745 |
| Net expenditure for the year | 1,387,154 | 1,396,600 | 1,213,574 |

Net expenditure in the current year of £1,387,154 is £9,446 lower than the prior year, partly reflecting the absence of a one-off cost relating to the new website incurred in the prior year, with the remainder of the movement arising from increased staff costs.

The Statement of Comprehensive Net Expenditure is set out in the Financial Statements and its supporting Notes.

Summary of actual expenditure against budget

CJI's expenditure against budget is reported monthly with in-year budgetary pressures and easements reported to the DoJ through in-year budgetary monitoring processes. The budget and actual expenditure for 2025-26 is outlined in Table 3:

Table 3: Summary of Actual expenditure against Budget 2025-26

| | 2025-26 Actual £ | 2025-26 Budget £ | 2025-26 Variance £ |
|---|------------------------|------------------------|--------------------------|
| Operating expenditure (excluding depreciation and impairment charges) | 1,380,156 | 1,465,000 | 84,844 |
| Depreciation and Impairment | 6,998 | 6,000 | (998) |
| Operating expenditure | 1,387,154 | 1,471,000 | 83,846 |
| Net Capital expenditure | 6,983 | 7,000 | 17 |
| Overall Total expenditure | 1,394,137 | 1,478,000 | 83,863 |

Expenditure was lower than budget due to some underspends in pay and non-pay. Underspends were notified to the Department on a timely basis. There was a small overspend on depreciation due to increased spend on capital items.

Non-current assets

Non-current asset expenditure movements are detailed in the Notes 5 and 6 to the Financial Statements. CJI holds non-current assets of £15,859 at 31 March 2026 (£15,612 at 31 March 2025). Net non-current asset expenditure was £6,983 (2024-25: £9,858).

Financial position

The Statement of Financial Position shows total net liabilities of CJI at 31 March 2026 were £242,628 (at 31 March 2025: £337,736).

Cash flow

CJI's net decrease in cash and cash equivalents in the year was £4,710 (2024-25: £4,000 decrease).

Payments to suppliers

CJI adheres to the DoJ policy 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.

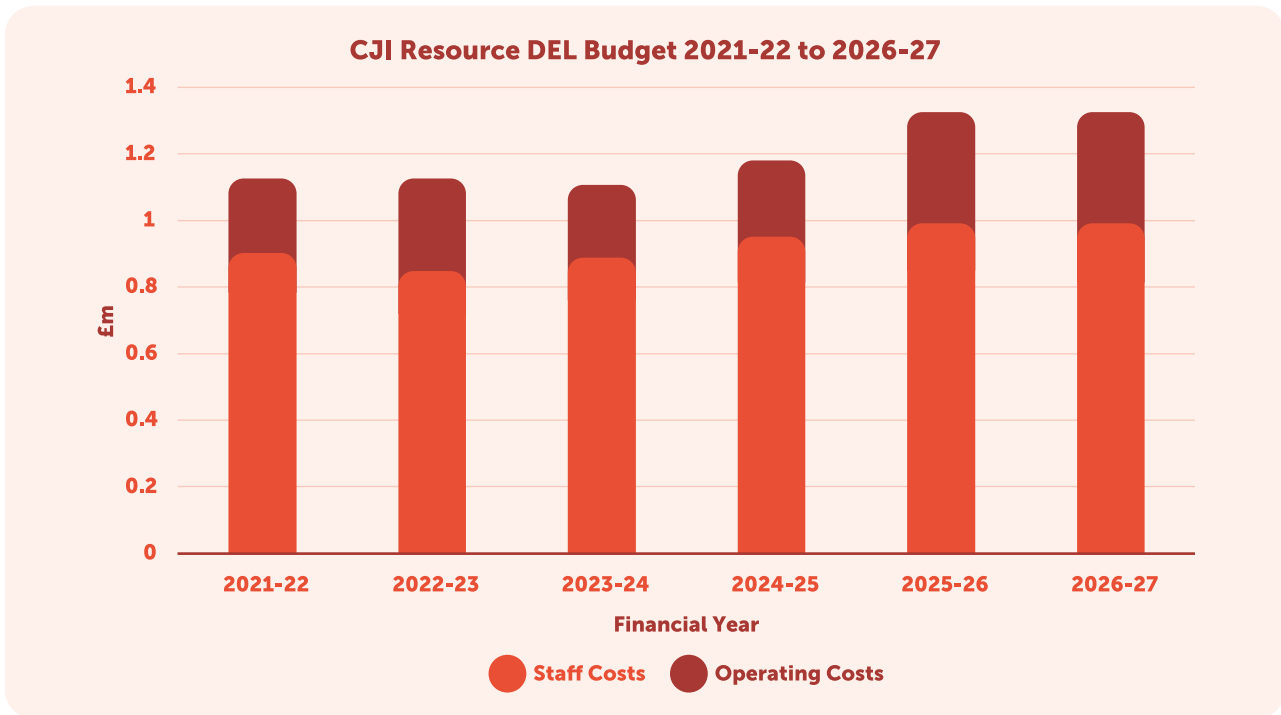
Table 4: CJI Payments to suppliers 2025-26 and 2024-25

| | 2025-26 | 2024-25 |
|---|-------------|--------------|
| Total Invoices paid | 76 | 65 |
| Total invoices paid within 10 days | 73 | 64 |
| % of invoices paid within 10 days | 96% | 99.9% |
| Total invoices paid within 30 days | 76 | 65 |
| % of invoices paid within 30 days | 100% | 100% |
| Statutory penalties paid for late payments (£k) | - | - |

Long term expenditure trends

Chart 11 shows the movement in CJI's Total Resource Departmental Expenditure Limit (DEL) over the period 2021-22 to 2026-27.

This budget pays for programme delivery and running costs excluding ringfenced (non-cash) charges for depreciation and impairment of non-current assets.

Chart 11: CJI Resource DEL budget (opening allocations)

*Resource (non- ringfenced) DEL

CJI's Resource budget has been set based on a one-year annual allocation over the last eight years. CJI's budget was unchanged in nominal terms for two years from 2021-22 to 2022-23 which represented a cumulative cut in funding in real terms.

CJI opening 2025-26 Resource Budget Allocation (non-ringfenced) of £1,325,000 represented a £144,000 (12%) increase compared to the 2024-25 Opening Resource budget of £1,181,000. The 2025-26 allocation was increased during the financial year by a total of £140,000 arising from:

- an Internal Transfer of £90,000 from the DoJ to fund the continuation of work on the Review of Part 1 of the Domestic Abuse and Civil Proceedings Act (Northern Ireland) 2021 (Year Three Progress Review);

- an additional allocation of £49,000 from DoJ in respect of reported pressures; and
- an additional allocation of £1,000 in respect of Employers National Insurance Contribution costs.

CJI has been issued with an indicative draft opening Resource Budget allocation (non-ringfenced) of £1,325,000 for 2026-27, as part of a proposed three-year draft budget allocation. This represents a £140,000 (9.6%) decrease compared to the final budget position in the prior financial year (£1,465,000). As the Northern Ireland Executive has not yet agreed a Final Budget, these indicative allocations are subject to change.

Looking ahead - budgets beyond 2026-27

In February 2026, CJI was provided with its proposed indicative draft budget allocation for 2026-29 and an indicative allocation for each financial year. As the Northern Ireland Executive has not yet agreed a Final Budget, these indicative allocations are subject to change. An initial assessment was completed to benchmark known costs and anticipated pressures against the indicative allocation for planning purposes. CJI was issued with a revised draft indicative budget allocation on 17 June 2026 and an opening profile exercise was commissioned. CJI anticipates work will continue with the aim of having a confirmed budget in place for the 2026-27 financial year as soon as possible.

Audit

The financial statements are audited by the Comptroller and Auditor General for Northern Ireland (C&AG) in accordance with the Justice (Northern Ireland) Act 2002 as amended by the Northern Ireland Act 1998 (Devolution of Policing and Justice functions) Order 2010. The C&AG is head of the Northern Ireland Audit Office (NIAO) and reports her findings to the Northern Ireland Assembly. The C&AG and her staff are wholly independent of CJI.

The audit fee for the work performed by the staff of the C&AG during the reporting period was £19,250 (2024-25: £18,250). No amounts were paid to the auditors for non-audit work for 2025-26 (2024-25: £Nil).

SUSTAINABILITY REPORT

This sustainability report has been prepared in accordance with Northern Ireland's Sustainability Reporting Guidance 2025-26, which is aligned with HM Treasury's sustainability reporting guidance and the Task Force on Climate-related Financial Disclosures (TCFD) recommendations.

All information included in this sustainability report conforms to the normal public sector financial year of 1 April to 31 March. Northern Ireland's Sustainability Reporting Guidance 2025-26 was issued to NICS departments mid-year, i.e. departments were unaware of the information they were expected to collect at the start of the 2025-26 financial year. CJI was subsequently made aware of the reporting requirements by DoJ FSD and CJI's DoJ Sponsor Team.

The organisational boundary used in this sustainability report is CJI. The information disclosed in this report relates to the estate that CJI occupies.

Policy roles: DAERA is the policy holder and will update the guidance over time. CJI acts as its own policy administrator, co-ordinating data collection, assurance and preparation of this report.

In order to report the greenhouse gas emissions associated with activities, 'activity' data such as distance travelled, or tonnes of waste disposed has been converted into carbon emissions. The greenhouse gas conversion factors used in this report were published by the UK Government and can be found via the following link: [Government conversion factors for company reporting of](#)

greenhouse gas emissions - GOV.UK

Governance

The Climate Change Act (Northern Ireland) 2022 (the Act) sets a clear statutory target of net zero emissions by 2050. This legislation places a statutory duty on all Government Departments to exercise their functions in a manner that is consistent with achieving that target as far as possible. The legislation requires the publication of a series of Climate Action Plans which set out how carbon budgets will be achieved across five yearly intervals. These Plans contain policies, proposals and actions submitted by all Departments to meet sector specific emissions targets. The legislation also requires that each Department monitors and reports on progress made in its area of responsibility, in implementing the proposals and policies set out in the Climate Action Plan. Information collected through sustainability reporting may form a part of interim and final Climate Action Plan progress reports.

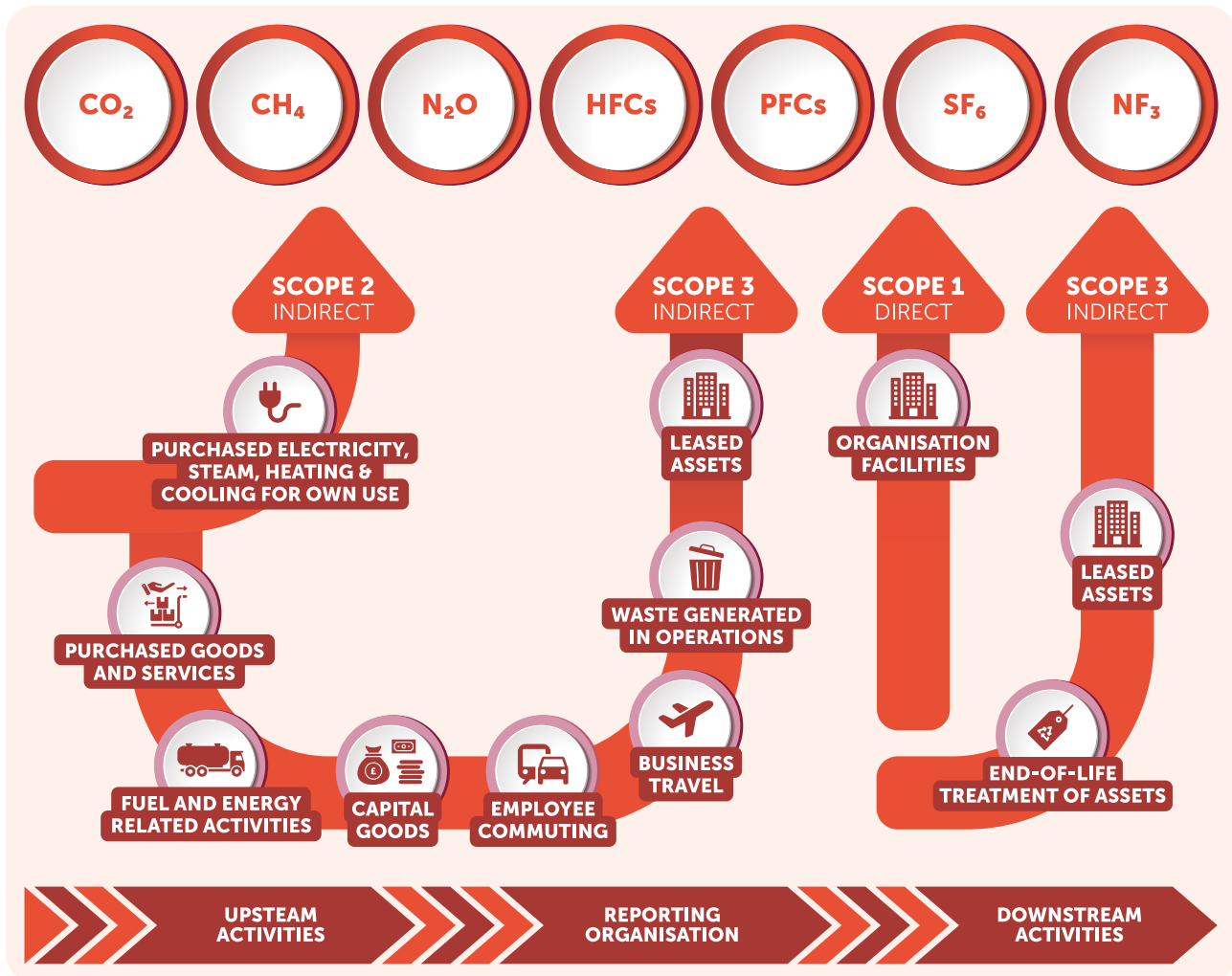
CJI is committed to sustainability and its development by promoting and maintaining a positive and inclusive culture among staff and stakeholders. Its aim is to foster governance and leadership in sustainability and to work collaboratively with the DoJ to avoid and minimise adverse impacts of the organisation's activities on the environment and society and reduce the organisation's carbon footprint.

Governance frameworks, practices and arrangements are being established.

The requirements contained within the Act are underpinned by a number of additional key strategic drivers which require actions

that contribute towards achieving Net Zero, a clean environment rich in biodiversity and promoting a sustainable economy. These include for example: PfG 2024-27; draft Green Growth Strategy for Northern Ireland; Environmental Improvement Plan; the Executive's Energy Strategy for Northern Ireland '*Path to Net Zero Energy*'; the Energy Strategy Action Plans; draft Circular Economy Strategy; and the UN 2030 Agenda for Sustainable Development.

In addition, under the Wildlife and Natural Environment Act (Northern Ireland) 2011, it is the statutory duty of every public body, in exercising any function, to further the conservation of biodiversity as far as is consistent with the proper exercise of those functions.

Diagram 4: CJI climate and sustainability considerations

CJI will align its sustainability reporting with the requirements of the DoJ where possible. Governance frameworks will be kept under review and updated, where appropriate, to reflect the governance arrangements required to support sustainability reporting and climate-related disclosures.

During 2025-26 CJI has established baseline data where possible on climate related issues which CJI will report against on a quarterly basis at its Management Team Meetings and at ARAC meetings from 2026-27 onwards.

Climate related issues will also be considered as part of CJI's corporate risk management arrangements with oversight provided by the Senior Management Team.

As part of CJI's ISO 9001:2015 QMS, CJI is required to consider climate change and concerns into its proposals to build mitigating actions into its day-to-day activities. This will form part of future certification and recertification audits.

Emissions

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

CJI’s energy emissions, consumption and costs for fuel burned and electricity purchased in 2025-26 are proportionate to the 4.7% of office accommodation in Knockview Buildings which the organisation occupies. CJI’s influence on the fuel consumption of the building as a whole is limited.

Table 5: Energy emissions, consumption and cost for fuel burned and purchased electricity in 2025-26

| | Scope 1 (fuel burned) | Scope 2 (purchased electricity) |
|-----------------------------------|-----------------------|---------------------------------|
| Emissions (kg CO2e) | 3,065 | 1,335 |
| Consumption (KWh Gross CV) | 16,752 | 7,545 |
| Net cost (£) | 1,159 | 1,522 |

Note: CJI has used the 'UK Government GHG Conversion Factors for Company Reporting'. The conversion factor used in this table is for 'fuel – natural gas and UK Electricity' in 2025 calculated as a proportion of the total figures for gas and electricity cost and consumption provided by DoJ Estates and Sustainability Branch for Knockview Buildings as a whole.

Work by DoJ Estates and Sustainability Branch to replace existing lighting systems used within CJI’s office with more energy efficient, environmentally friendly bulbs and fittings continued in 2025-26 and will be maintained in future years as/when required.

Emissions Scope 3 - business travel (via transport not owned by CJI)

Business travel using staff owned transport

CJI seeks to reduce carbon emissions by co-ordinating and timing fieldwork and meetings in close proximity together to enable staff to walk to meetings and appointments where

possible, mitigating the need for short car journeys to multiple sites. Staff are also encouraged to car share where possible when undertaking fieldwork to minimise the number of single passenger vehicle journeys and maximise efficiency. CJI’s blended remote and office-based work environment also contributes to its efforts to reduce carbon emissions due to car usage and address climate change.

Table 6: Mileage and emissions from vehicles not owned by CJI by year

| Year | Mileage | Kg CO2e |
|---------|-------------|----------|
| 2025-26 | 8,323 miles | 2,313.63 |

Note: CJI has used the 'UK Government GHG Conversion Factors for Company Reporting'. The conversion factor used in this table is for an 'average' sized car and 'unknown' fuel type in 2025 due to the information held on the Account NI/Finance Shared Service system

Business travel using public transport that is claimed back

Staff are encouraged to consider the impact and contribution of public transport including bus, rail, taxi and air travel and hotel accommodation on climate change and to keep such journeys/overnight stays for business purposes to a minimum. CJI maximises the use of video conferencing where it is not detrimental to the delivery of the organisation’s core business. Figures shown in Tables 6, 7 and 8 also include travel and accommodation booked by CJI for staff from other Inspectorates and specialists providing essential support for CJI Inspections and Reviews.

Table 7: Expenses claimed for public transport used for official business (exc. staff commuting to their regular place of work). Mileage and emissions from vehicles not owned by CJI by year

| Year | Bus (Cost, £) | Rail (Cost, £) | Taxi (Cost, £) |
|---------|---------------|----------------|----------------|
| 2025-26 | 6 | 160 | 1,013 |

Table 8: Air and rail travel booked by CJI

| Mode of transport | Category | Class | Year 2025-26 | |
|----------------------|------------|-----------------|---------------|---------------------|
| | | | Distance (km) | Emissions (kg CO2e) |
| Domestic flight | | Economy | 9,163 | 2,100.89 |
| | | Premium economy | Nil | - |
| | | Business | Nil | - |
| | | First | Nil | - |
| International flight | Short haul | Economy | Nil | - |
| | | Premium economy | Nil | - |
| | | Business | Nil | - |
| | | First | Nil | - |
| | Long haul | Economy | Nil | - |
| | | Premium economy | Nil | - |
| | | Business | Nil | - |
| | | First | Nil | - |
| Rail travel | | Standard | 946 | 21.08 |
| | | First Class | Nil | - |

Note: CJI has used the '[UK Government GHG Conversion Factors for Company Reporting](#)' for Business Travel - Air and Business Travel - Land for 2025 to calculate and report emissions in this table.

Table 9: Hotel stays booked by CJI

| Country | No. of nights stayed | Emissions (kg CO2e) |
|---------|----------------------|---------------------|
| UK | 72 | 748.80 |
| Ireland | 2 | 20.80 |

Note: The emissions are for an average class of hotel and are based on each room that is occupied during the stay. The emissions do not differentiate for number of travellers staying in the room. This is based on guidance information from the '[UK Government GHG Conversion Factors for Company Reporting](#)' for 2025 for Hotel Stay. Where emissions data may be unknown for hotels in specific countries, such as Ireland, CJI has based its emissions on a neighbouring country, i.e. the UK.

Table 10: Car hire booked by CJI

| Year | Mileage | Emissions (kg CO2e) |
|---------|---------|---------------------|
| 2025-26 | Nil | N/A |

Paper printed

CJI uses digital communication channels including its website and social media platforms to mitigate the environmental impact of traditional printing and carbon emissions due to the publication and distribution of hard copy materials to publish and distribute its inspection reports, corporate documents and raise awareness of its work.

Table 11: Paper printed by CJI

| Year | Paper printed (pages) |
|---------|-----------------------|
| 2025-26 | 21,299 |

Responsible disposal of ICT waste

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

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

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

Sustainable Procurement

CJI supports procurement that aligns with 'green growth' and the furthering of sustainable development.

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

For information on the meaning of Social Value: the Public Procurement Policy Statement which was approved by the Northern Ireland Executive on the 5 June 2025 states: "Social Value means economic, environmental and social benefits in support of the Programme for Government". The DoF Social Value Strategy document 2025-27 states, "Social Value refers to wider financial and non-financial impacts on the wellbeing of individuals, communities and the environment. It incorporates ethical and sustainable supply chains, community benefits and wealth building, job and skills creation and efforts to combat climate change".

The Procurement Policy Note (PPN) 01/21 - Scoring Social Value has been revised to Procurement Policy Note (PPN) 01/21 - Social Value in Procurement and came into effect on 24 February 2025.

Note: This guidance reflects PPN 01/21 (Social Value in Procurement) - February 2025 revision and the requirement to monitor delivery via the Social Value Monitoring System.

Single use plastics

DAERA, in partnership with DoF, has removed all unnecessary single-use plastic (SUP) from the Government estate and a ban on the use of unnecessary single use plastics across the NICS estate, is now in place. Some SUP such as bin bags however remain in use within

CJI's office accommodation.

Recycled Waste

During 2025-26, CJI maintained its recycling policy for non-sensitive paper waste, aluminium and plastics across the organisation in partnership with other business areas in adjacent office accommodation. This means the organisation is unable to quantify its proportional contribution to establish baseline data and align with the reporting boundary methodology and guidance provided for this activity.

RAISING CONCERNS, ANTI-FRAUD AND ANTI-BRIBERY

CJI adheres to its own Raising Concerns policy to guide CJI staff through the steps to take if they wish to raise a concern about malpractice within the organisation or, the steps to take if contacted by an individual external to CJI wishing to raise a concern about malpractice in another organisation.

It also takes cognisance of the NICS Raising Concerns policy which is designed to reassure staff that it is safe and acceptable to speak up when they have a concern about malpractice.

The procedures provide arrangements so concerns can be addressed at an early stage, in a fair and proper way.

CJI also has in place an anti-fraud and anti-bribery policy and associated action plan, which is reviewed annually and sets out the procedures and responsibilities for reporting and investigating suspected fraud within CJI and the prosecution of offenders. The policy and associated action plan supports CJI to manage the risk of fraud and bribery in the context of managing wider organisational risks.

INSPECTION REPORTS

During 2025-26 CJI published:

Seven full Inspection reports, one Ministerial Requested Review and two Follow-Up Reviews. Copies of each report below can be found on the '[Our reports](#)' pages of the CJI website. They were:

- A review of the effectiveness of Part 1 of the Domestic Abuse and Civil Proceedings Act (Northern Ireland) 2021 - Year Two Review (April 2025);
- An inspection of offence investigation and criminal case processing by Northern Ireland Departments and Organisations (June 2025);
- A Follow-Up Review of Police Custody: The detention of persons in police custody in Northern Ireland (July 2025);
- An inspection of Harbour and Airport Policing in Northern Ireland (October 2025);
- An inspection of the Police Service of Northern Ireland's use of Community Resolution Notices (October 2025);
- An inspection of the management of organisational performance by the Public Prosecution Service for Northern Ireland (November 2025);
- A Follow-Up Review of the criminal justice system's response to Child Sexual Exploitation in Northern Ireland (December 2025);
- An inspection of Child Criminal Exploitation in Northern Ireland (February 2026);
- An inspection of the use of Special Measures in Northern Ireland's criminal courts (March 2026); and
- An unannounced inspection of Magilligan Prison (March 2026).

A report on the effectiveness of Part 1 of the Domestic Abuse and Civil Proceedings Act (Northern Ireland) 2021 - Year Three Progress Review and a Ministerial Requested Review of the Multi Agency Review Arrangements for Terrorist Risk Offenders in Northern Ireland were completed and submitted to the Minister of Justice in February 2026.

PERFORMANCE REPORT



James Corrigan
Chief Executive and Accounting Officer

24 June 2026

ACCOUNTABILITY REPORT

The Accountability section of this Annual Report demonstrates how:



The Accountability Report has three sections:

The **Corporate Governance Report** explains the composition and organisation of CJI's governance structures and how they support the achievement of the Inspectorate's objectives.

It comprises a *Directors' Report* which outlines CJI's executive management structure; how it identifies and manages potential conflicts of interest; its information assurance and data management practices and how the organisation handles and learns from complaints it receives.

The *Report of the Non-Executive Members of CJI's Audit and Risk Assurance Committee* summarises the areas of interest for the ARAC during the 2025-26 year and their opinion on the operation of CJI.

The *Corporate Governance Report* also includes a *Statement of the Chief Inspector of Criminal Justice and the Chief Executive and Accounting Officer's Responsibilities* and the *Governance Statement*, which summarises its risk management arrangements, key corporate governance processes and the internal controls in place within CJI during 2025-26.

**Corporate
Governance
Report**

The **Remuneration and Staff Report** provides information on the policies in place within CJI governing the remuneration of staff within the organisation and the salary and pension entitlements of the most senior staff within the Inspectorate. It also outlines CJI's staff policies which were in operation during the reporting period.

**Remuneration
and Staff
Report**

The **Assembly Accountability and Audit Report** details the scope of the audit and the opinion of the C&AG in relation to regularity of expenditure, the financial statements prepared by CJI and other matters on which the C&AG wishes to comment or make observations.

**Assembly
Accountability
and Audit
Report**

CORPORATE GOVERNANCE REPORT

DIRECTORS' REPORT

Chief Inspector

The Chief Inspector of Criminal Justice in Northern Ireland is the head of the organisation. The current Chief Inspector Jacqui Durkin was appointed by the Permanent Secretary of the DoJ in the absence of a Northern Ireland Executive in November 2019 for a period of three years and her appointment was extended in 2022 by the Minister of Justice for a further two years. Ms Durkin was reappointed by the Minister of Justice following an open competition for a second and final term on 30 November 2024.

Executive management

The Chief Inspector has responsibility for ensuring the Inspectorate carries out a programme of inspection among the criminal justice organisations within its legislative remit.

The Chief Inspector is supported in executing her responsibilities and directing and controlling the major activities of the organisation during the year by James Corrigan, Deputy Chief Inspector, Chief Executive and Accounting Officer for CJI, and by other staff members who attend CJI's Senior Management Team meetings. Other attendees include:

- J Brooks (April - November 2025) and L Peel (December 2025 onwards), Accountants, DoJ Financial Services Division (FSD);
- M McVeigh, Business and Communications Manager, CJI; and
- a representative of the Inspection Team on a rotational basis.

Further detail on the work of the CJI Senior Management Team can be found in the [Senior Management Team Meeting Minutes](#). Additional information on the Chief Inspector's and Chief Executive and Accounting Officer's roles can be found within the Performance Report (Performance Overview section) and Statement of the Chief Inspector of Criminal Justice and Chief Executive and Accounting Officer's Responsibilities (Corporate Governance Report within the Accountability Report).

Audit and Risk Assurance Committee (ARAC)

The ARAC supports the Accounting Officer in his responsibilities for issues of risk, control and governance, by reviewing the comprehensiveness of assurances in meeting the Accounting Officer's and CJI's Senior Management Team's needs and reviewing the reliability and integrity of these assurances.

Membership of ARAC is reviewed every three years with Non-Executive/independent members serving a maximum of two three-year terms in succession, subject to satisfactory performance and attendance.

The Committee which meets four times per year included two Non-Executive/ independent members during 2025-26, increasing to three from 1 April 2026 who are supported by the Business and Communications Manager and a nominated CJI Inspector. It benefits from the attendance of colleagues from External Audit, Internal Audit, a representative of the DoJ Sponsor Team, a representative of DoJ FSD, CJI's Chief Inspector and the Chief Executive and Accounting Officer.

Register of interests

The members of CJI's Senior Management Team are required to disclose personal or business interests including company directorships or other significant interests which could conflict or impact on their management responsibilities. These disclosures are made on an annual basis by way of a declaration of interest statement. A [Register of Interests of CJI's Senior Management Team](#) members is available to view on the CJI website.

All ARAC members, attendees and other CJI staff members are required to provide information on personal or business interests that may be perceived by a reasonable member of the public to influence their judgment in the exercise of their public duty.

Information Assurance

CJI has aligned itself with the Information Management arrangements in place within the DoJ. These arrangements mirror policies and procedures in place within other NICS Departments.

CJI secured an assurance certificate for its ICT system following a full evaluation undertaken by the DoJ Accreditation Authority Panel. This provides accreditation from 1 September 2024-30 September 2028, subject to CJI's compliance with the conditions of award.

The Chief Executive is required to report personal data related incidents which occurred during the financial year. Personal data includes any information that links one or more identifiable living person with information about them, the release of which would put them at significant risk of harm or distress, or any source of information about 1,000 or more identifiable individuals, other than information sourced from the public domain.

CJI is subject to the UK General Data Protection Regulations (UK GDPR) and Data Protection Act 2018. This applies to 'personal data', meaning any information relating to an identifiable person who can be directly or indirectly identified in particular by reference to an identifier. There were no personal data related incidents which CJI had responsibility for, to report to the Information Commissioner during 2025-26 (2024-25: Nil). Information risk is managed within the context of the risk management framework referred to in CJI's Governance Statement.

Complaints

CJI seeks to ensure it adheres to best practice in all aspects of its business activities. In support of this aim, it has in place a **complaints procedure** that is publicly available on its website. We welcome and will be responsive to any complaints or other feedback from our customers. CJI defines a complaint as when a person expresses dissatisfaction with any aspect of CJI’s

standard of service. This may include the conduct of any permanent or temporary member(s) of CJI staff or other people carrying out inspection related work for or on behalf of CJI. CJI has a Complaints Officer appointed to co-ordinate the management of any complaints it receives.

Should CJI receive a complaint either verbally or in writing it will:

Diagram 4: Stages of the CJI Complaint process



If an individual is dissatisfied with CJI’s response, they may contact the Northern Ireland Public Services Ombudsman (NIPSO). During 2025-26 CJI received one complaint (2024-25: one complaint). The matter was referred to the DoJ for further consideration as it sat outside the CJI complaints procedure. The complaint was not upheld by the DoJ and subsequently closed.

Limited contact arrangements in line with CJI’s Unacceptable Behaviour policy were maintained in-year after further abusive and unacceptable persistent correspondence was received by CJI. An internal review of the limited contact was carried out in line with the policy.

REPORT OF THE NON-EXECUTIVE MEMBERS OF CJI'S AUDIT AND RISK ASSURANCE COMMITTEE

I was appointed as a Non-Executive Member of the CJI Audit and Risk Assurance Committee (ARAC) in May 2024, joining Mandy Kilpatrick BEM, who completed her second and final term during the year. The role of Chair rotated between Non-Executive Members in accordance with agreed governance arrangements.

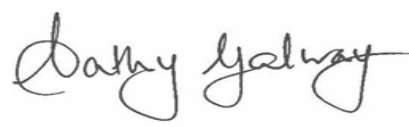
The Committee operated in line with an agreed annual programme of work and provided advice and assurance to the Accounting Officer on the adequacy and effectiveness of the organisation's governance arrangements, risk management and systems of internal control.

ARAC considered the Annual Business Plan, Corporate Risk Register, the Annual Accounts and Governance Statement, internal and external audit plans and reports, arrangements for Raising Concerns (Whistleblowing), and senior officer expenses, gifts and hospitality. The Committee also reviewed matters relating to policy compliance, external communications and financial management. Ongoing budgetary pressures were noted during the year.

CJI demonstrated a continued commitment to high standards of corporate governance and effective scrutiny, supported by regular attendance at ARAC meetings by the Chief Inspector, the Chief Executive and senior officers.

Despite the resource challenges experienced during the financial year, the Committee is satisfied that robust governance

arrangements remained in place. I commend the professionalism of staff in the timely preparation of clear and comprehensive papers, which enabled the Committee to discharge its responsibilities effectively.



Cathy Galway
Rotating Chairperson and
Non-Executive Member
Audit and Risk Assurance Committee

STATEMENT OF THE CHIEF INSPECTOR OF CRIMINAL JUSTICE AND CHIEF EXECUTIVE AND ACCOUNTING OFFICER'S RESPONSIBILITIES

Under paragraph 6 of Schedule 8 to the Justice (Northern Ireland) Act 2002 (as amended) the DoJ has directed the Chief Inspector to prepare for each financial year of the Office of the Chief Inspector of Criminal Justice, a statement of accounts in the form and on the basis set out in the Accounts Direction.

The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Office of the Chief Inspector of Criminal Justice and of its income and expenditure, Statement of Financial Position and cash flows for the financial year.

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

- observe the Accounts Direction issued by the DoJ, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgments and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the financial statements;
- prepare the financial statements on a going concern basis; and
- confirm that the Annual Report and Accounts as a whole is fair, balanced

and understandable and take personal responsibility for the Annual Report and Accounts and the judgments required for determining that it is fair, balanced and understandable.

The Accounting Officer of the DoJ has appointed the Chief Executive as Accounting Officer of the Office of the Chief Inspector of Criminal Justice. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Office of the Chief Inspector of Criminal Justice's assets, are set out in Managing Public Money Northern Ireland published by the Department of Finance (DoF).

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

GOVERNANCE STATEMENT

1. Scope of responsibility

Criminal Justice Inspection Northern Ireland (CJI) is an Arm's Length Body (classified as an Executive Non-Departmental Public Body (NDPB)) of the Department of Justice for Northern Ireland (DoJ) established under the Justice (Northern Ireland) Act 2002 as amended. The organisation is led by the Chief Inspector of Criminal Justice in Northern Ireland. The Chief Inspector is a public appointee who operates as a Corporation Sole. In November 2024 the Minister of Justice reappointed the Chief Inspector to serve a term of three years. This is her second and final term.

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

2. Purpose of the Governance framework

The Governance framework comprises the governance structures, risk management and internal control arrangements by which the organisation is directed and controlled, and the activities through which it accounts to and engages with stakeholders.

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

The system of internal control has been in place along with other established mechanisms and processes established within the organisation for the year ended 31 March 2026 and up to the date of approval of the Annual Report and Accounts. This is in accordance with the extant [Corporate Governance Code of Good Practice](#) (The '2025' Code revised and published on 26 February 2025), is available on the DoF website.

3. Governance framework

Senior Management Team

CJI's Governance framework is overseen by its Senior Management Team that is ultimately responsible for strategy and overseeing, monitoring and evaluating the performance of CJI and in this regard acts as the Board of CJI. Senior Management provide leadership by articulating a clear vision for CJI and giving clarity on how policy contributes to achieving the organisation's stated vision including setting risk appetite and managing risk. In support of this focus, the following matters are reserved for the Senior Management Team to approve or monitor:

Setting Direction

- Vision, Mission, Values, Ethics and Business Practice.

Approval

- Corporate and Business Plans;
- Annual Resource and Capital budgets and expenditure;
- Pay remits;
- Commencement or variance of significant projects and/or policy; and
- Change programmes.

Oversight and Control

- Operating and financial performance;
- Scrutiny of significant projects and/or policy to ensure compliance with standards set out in MPMNI;
- Internal controls;
- Compliance (governance, risk, financial and regulatory); and
- Monitoring and evaluation of risks and internal controls.

Stakeholder relationships

- External communications, the Annual Report, press releases, social media, podcasts, web accessibility; and
- Engagement with inspected organisations.

The Senior Management Team (acting as the Board) comprises the Chief Inspector, who acts as Chair, the Deputy Chief Inspector, who is also Chief Executive and Accounting Officer, the Business and Communications Manager, an individual Inspector and a representative from the DoJ Financial Services Division (FSD).

The accountability arrangements within CJI encompass oversight meetings with its DoJ Sponsor Team representing its sponsor division, monthly Senior Management Team meetings, monthly Inspectors' meetings, four Audit and Risk Assurance Committee (ARAC) meetings per year and Stewardship Statements.

The quality and performance of the services provided by FSD are managed through a detailed Service Level Agreement. CJI also prepares financial statements subject to independent audit by the Northern Ireland Audit Office (NIAO).

Sponsorship arrangements

CJI complies with the principles governing the relationships between Departments and their Arm's Length Bodies (ALBs) as outlined in the [**Partnerships between Departments and Arm's Length Bodies: Northern Ireland Code of Good Practice**](#) (version 3, published March 2019) and DAO (DoF) 03/22.

This relationship is documented in the [**Partnership Agreement**](#) between the DoJ and CJI which reflects the revised 2025 Corporation Sole Partnership Agreement template format adapted to reflect CJI governance arrangements. A copy of the Partnership Agreement is available on CJI and DoJ websites.

The Partnership Agreement sets out the way CJI and the DoJ will work together to ensure that effective corporate governance arrangements are in place and that the statutory remit to ensure CJI's independence is fulfilled with particular emphasis on:

- the rules and guidelines relevant to the exercise of the statutory duties, functions and powers of CJI;
- the strategic aim of CJI in support of the DoJ and Government's wider strategic aims for the criminal justice system in Northern Ireland;
- CJI's status and the corporate governance framework in place, including its governance structures, risk management and internal control arrangements;
- the role of the DoJ and the level of engagement with CJI in line with the annual Engagement Plan;
- agreed management and financial information to be shared between CJI and the DoJ during the year;

- the conditions under which any public funds are paid to CJJ;
- how the Chief Inspector and organisation will to be held accountable for their performance; and
- the adoption of a proportionate approach to assurance based on CJJ’s statutory remit, the nature of its business, its budget and associated risks.

Sponsorship meetings between CJJ and DoJ incorporate a review of financial and corporate governance information, internal and external audit reports recommendations, staffing and resource requirements and progress against the Inspection Programme.

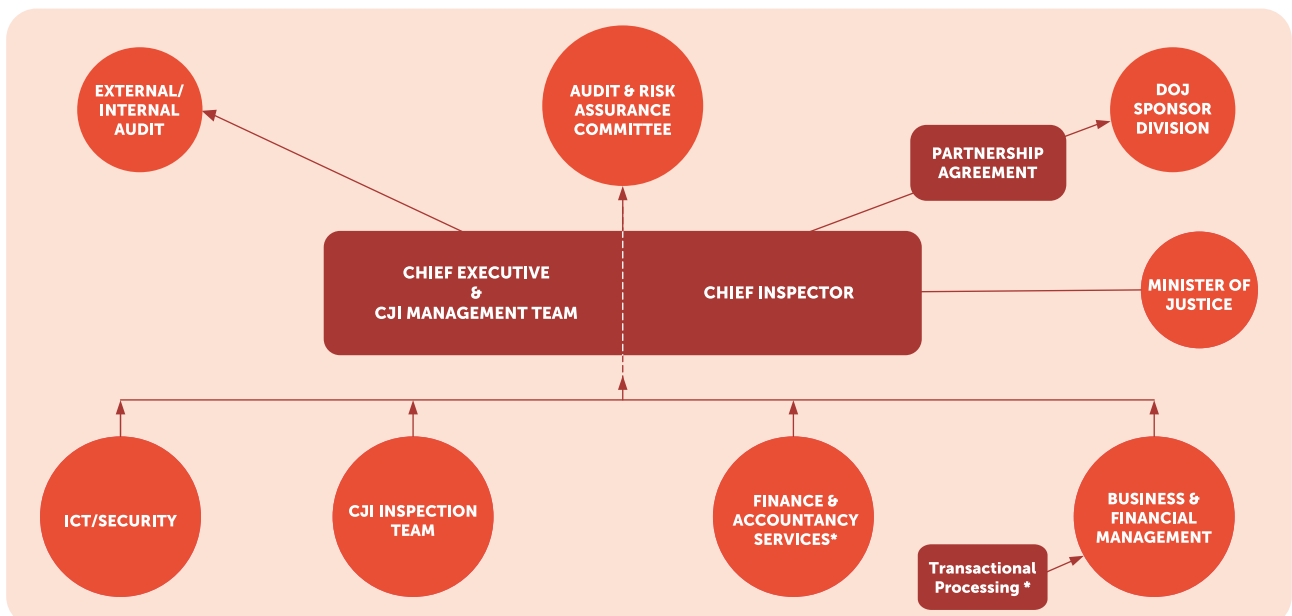
CJJ’s Senior Management Team receives monthly management reports including updates on the Inspection Programme, a finance report including analysis of expenditure against budget, reports on specific projects and progress on Pay Remits, communication and social media development, recruitment, FoI and Assembly Written and Oral Question requests and

responses, and internally conducted ISO 9001:2015 audit reports of the QMS.

The acceptability of the information provided to CJJ’s Senior Management Team has been endorsed by the Chief Inspector and the Chief Executive and Accounting Officer. The Chief Inspector in turn gains her assurance on financial management information from the DoJ FSD representative and their compliance with the CJJ/FSD Service Level Agreement. The Inspection Programme information is validated by the Chief Executive, who has line management responsibility for all Inspectors and oversees the delivery of the Inspection Programme.

Meeting discussions and minutes including action points from previous meetings enable the Senior Management Team to examine and monitor the effectiveness of actions to address known and emerging issues and risk that may impact the performance and sustainability of the organisation, its reputation or the delivery of the Inspection Programme.

Diagram 5: CJJ accountability arrangements



* Services provided via a Service Level Agreement with FSD, DoJ.

Audit and Risk Assurance Committee (ARAC)

ARAC supports me in delivering my responsibilities as Accounting Officer for risk management, corporate governance, and internal control together with providing an appropriate challenge function. The CJI ARAC has formally agreed Terms of Reference that are reviewed annually.

During 2025-26 the ARAC comprised of two independent Non-Executive members, who are supported by the Business and Communications Manager and a nominated CJI Inspector. The Chief Inspector, the Accounting Officer, representatives from DoJ Sponsor Team and DoJ FSD, representatives of the NIAO and its sub-contracted auditors (AAB Group Accountants Ltd) and NICS Group Internal Audit.

Table 12: ARAC attendance during 2025-26

| | No. of Meetings Attended/Held |
|--|-------------------------------|
| CJI Audit and Risk Assurance Committee Members | |
| M Kilpatrick (Non-Executive member/Rotating Chairperson) | 4/4 |
| C Galway (Non-Executive member/Rotating Chairperson) | 4/4 |
| *J Erskine and G Cassidy (Non-Executive members) were appointed to the Committee in March 2026 but did not attend meetings until April 2026. | -- |
| CJI Audit and Risk Assurance Committee Attendees | |
| J Durkin (Chief Inspector) | 4/4 |
| J Corrigan (Chief Executive and Accounting Officer) | 4/4 |
| M McVeigh (Business and Communications Manager) | 4/4 |
| D MacAnulty (CJI Inspector) | 3/4 |
| Representative of DoJ FSD | 4/4 |
| Representative of DoJ (sponsor division) | 4/4 |
| NIAO (External Audit) | 4/4 |
| AAB Group Accountants Limited (External Audit) | 4/4 |
| Representative of NICS Group Internal Audit | 4/4 |
| Audit and Risk Assurance Committee Secretary | 4/4 |

ARAC also has access to all internal audit reports, external reviews, Risk Registers and management reports. Standing agenda items at each of the four meetings include: progress of management responses and actions against assurance reviews (internal and external); adequacy of response to the Risk

Register and delivery of mitigating actions; reports on fraud and whistleblowing; direct award contracts; Chief Officers' expenses; and gifts and hospitality. ARAC Non-Executive/independent members consider the objectives and organisational targets set for the business year prior to inclusion

in the annual Business Plan. ARAC review and receive updates on significant policy proposals and plans such as the CJI Inspector recruitment competition. ARAC approves the Governance Statement and the Annual Report and Accounts of CJI before submission to the DoJ/external auditor. It undertakes an annual self-assessment and evaluation of performance which is presented to ARAC with recommendations for development made to CJI’s Senior Management Team. The performance of ARAC Non-Executive independent members is reviewed and evaluated annually by the Accounting Officer.

4. Risk management and internal control

The Senior Management Team is responsible for CJI’s system of internal controls and risk management and for reviewing and evaluating the effectiveness of these systems. Key features are:

- a Risk Register identifying CJI’s key risks and the means to manage and mitigate them;
- a well-established system of financial and business controls, the operation of which are regularly reported to ARAC and the Chief Executive;
- regular assessments and evaluation of internal controls by CJI’s Internal Audit Service; and
- the review of the effectiveness of the internal control processes by ARAC on behalf of the Senior Management Team.

CJI conducts periodic reviews of its Risk Register involving all staff to identify and prioritise the risks to the achievement of CJI policies, aims and objectives; the likelihood or impact of those risks being realised; and establish the mitigating actions required.

The outcome of these reviews are reported and considered at CJI staff meetings and the management response to them is evaluated through discussion at ARAC meetings. The Senior Management Team has reviewed the CJI risk appetite and uses five categories of risk with assessments of the risk appetite:

| Category of Risk | Risk Appetite |
|-------------------------|--|
| Reputation | Cautious (preference for safe options that offer a low degree of residual risk and may offer limited reward). |
| Delivery | Cautious (preference for safe options that offer a low degree of residual risk and may offer limited reward). |
| Change Programmes | Open (willing to consider all potential delivery options and choose one most likely to result in success). |
| Finance/value for money | Cautious (preference for safe options that offer a low degree of residual risk and may offer limited reward). |
| Legal/regulatory | Minimal (choose safe option with low degree of inherent risk). |

The risk appetite has been ratified by the CJI ARAC. It is refreshed annually and is linked to the ongoing assessment of risk expressed by the CJI Corporate Risk Register.

Risk assessment

A number of risks were re-evaluated during the year and the Risk Register updated to reflect the highest priority risks to CJI. The most significant risks to the organisation identified in-year were those impacting on the organisation’s resilience and sustainability, and relevance to and within the criminal justice system.

These risks were linked to the potential impact of increasing budget pressures and the resilience and maintenance of a sufficient Inspection resource to deliver the agreed Inspection Programme. The impact of these risks were evident in how the Inspection Programme was developed and the planning and timing of its delivery, decisions on the use of external expertise to support Ministerially Requested Reviews and wider concerns regarding the sustainability of the organisation including the delivery of a recruitment campaign, appointment of a successful candidate and reserve list, and the establishment of an Associate Inspector pool from which future external support could be obtained.

CJI sought to mitigate the impact of these risks on its core business and the achievement of its objectives by regularly updating DoJ Sponsor Team on budget and resource pressures, requesting additional funds through monitoring rounds, engaging with ARAC and internal/external audit teams; engaging with DoJ Procurement Support Team to secure external support for the Inspector and Associate Inspector recruitment competitions; and reducing discretionary spending. A risk-based approach to the timing of the Inspection Programme was maintained during 2025-26.

CJI maintained close contact with its Sponsor Team both formally and informally to raise awareness of these risks and their potential impact for inspection publications and corporate governance responsibilities.

All CJI Inspections include a formal risk assessment evaluation with mitigating plans in place and responsibility for delivery clearly assigned. Inspection risks are

monitored on an ongoing basis and the success of mitigating actions evaluated at the conclusion of an Inspection as part of the 'lessons learned' process. Risk policies and processes are supported and maintained by the Chief Executive and the Business and Communications Manager with decisions on corporate risk management and the escalation of risks from the risk and control framework assessed by the Senior Management Team to DoJ Sponsor Team when relevant. This system of internal control has been in place in CJI for the year ended 31 March 2026 and up to the date of approval of the Annual Report and Accounts. It accords with DoF guidance relating to corporate governance and management of risk.

Further information on CJI's risk assessment and its management of those risks in-year can be found within the Performance Analysis section of the Performance Report.

Internal audit

The CJI Internal Audit was provided by the NICS Group Internal Audit Team who completed an audit of CJI's Inspection Programme governance arrangements in 2025-26. The audit reviewed the development and approval of the Inspection Programme; monitoring the implementation of CJI recommendations; and reporting of progress as required to the Minister of Justice and the DoJ Permanent Secretary.

An Internal Audit report highlighted one Priority Two recommendation for improvement linked to CJI's use of an Excel spreadsheet to document progress and manage its Inspection Programme which offered limited functionality.

The Internal Audit report finding was accepted by CJI with management committing to explore the benefits and costs of an affordable dedicated Inspection/Project Management tool to plan, assign, track and monitor inspection work.

The final Internal Audit report awarded a 'satisfactory' audit opinion.

Shared services

Financial

CJI's payroll and human resource (HR) transactional support functions are provided through NICS HR and the NICS HR Connect service. Financial management, reporting and transactional support functions have been provided by FSD using NICS Finance Shared Services (formerly Account NI) with internal control exercised by the DoJ. The control responsibility and internal audit processes for those internal elements of the transaction streams that remain within CJI rest with the CJI Accounting Officer. These include validation of expenditure requests; compliance with delegated limits; segregation of duties; and adherence to the revised CJI Financial Procedures Manual.

The Deputy Director, Finance (DoJ) and the CJI Accounting Officer have individual responsibility to ensure that the two sets of controls provide an environment of appropriate control for their respective organisation/business area. These controls are incorporated into the Service Level Agreement governing the delivery of the service.

Throughout the year CJI has continued to ensure that its own controls and processes operate effectively and are evaluated in-year through scheduled ISO 9001:2015 audits. Any changes to CJI processes are managed within the ISO 9001:2015 QMS to ensure that objectives are delivered with the control implications assessed, agreed and managed.

Information and Communications Technology (ICT)

CJI's ICT requirements during 2025-26 were provided by NICS Enterprise Shared Services (ESS). A detailed Service Level Agreement governs the delivery of these services.

Information Assurance

CJI's ISO 9001:2015 certified QMS supports staff awareness of information management and security by providing full access to all relevant and current security policies and guidance. Information management within CJI in-year was supported by CJI's Business and Communication Manager and the DoJ Information Services Division with overall responsibility resting with the CJI Chief Executive. An Information and Asset Risk Register is in place to assist CJI to manage its responsibilities in relation to the retention, handling and processing of data including personal data and compliance with the GDPR.

CJI sought and secured an assurance certificate for its ICT system following a full evaluation undertaken by the DoJ Accreditation Authority Panel in September 2024. The certificate provides accreditation for a period of four years up to 30 September 2028, subject to CJI's compliance with the conditions of award.

CJI provides the DoJ with details of its information management procedures and compliance with HM Government mandatory requirements on request.

During 2025-26, CJI undertook a limited pilot of the use of a licenced version of Microsoft Copilot, an Artificial Intelligence (AI) powered tool approved for use by the NICS to identify opportunities and support efficiencies in the delivery of routine inspection and business support tasks. The trial was guided by United Kingdom (UK) Government and Northern Ireland Civil Service AI policy and CJI's interim AI policy and embedded human oversight throughout the process. It enabled CJI to identify and evaluate productivity and benefit outcomes, alongside accuracy, risk, bias, security and training requirements prior to considering wider adoption within the organisation.

Value for money

Proposed business changes are examined through the preparation of an appropriate and proportionate business case. If appropriate, benefit realisation plans, and monitoring are built into all such developments with direct periodic reporting to the Senior Management Team for corporate projects. All procurement and contract management complies with UK or European Union procurement regulations to ensure full and fair competition among prospective suppliers of goods and services. All procurement and contract management activities are managed in line with the Cabinet Office transparency guidelines and approvals processes, with supplier engagement compliant with UK Government and DoF procurement guidelines.

CJI attends and is a member of the DoJ Procurement Forum and takes cognisance of guidance provided by the DoJ Procurement Support Team and Construction and Procurement Services (CPD). The [eTendersNI](#) platform was utilised in-year for letting contracts in line with the Procurement Control Limits outlined in [Procurement Policy Note 04/21](#) or where CJI senior management sought to secure services by way of open tender competition, for example the appointment of a recruitment support partner.

As part of the selection process for new contracts, tender evaluation incorporates monetary and non-monetary factors and contracts are awarded to the most economically advantageous tender. CJI reviews supplier performance information to ensure that quality and services are maintained for the duration of the contract and that contract management evaluations take place.

5. Review of the effectiveness of the Governance Framework

As Accounting Officer, I have responsibility for monitoring, evaluating and reviewing the effectiveness of the Governance Framework. This review is informed by the following:

- the Senior Management Team monitors the achievement of the CJI Business Plan objectives and performance on a continuous basis and formally reviews and evaluates performance at six months and year end. The outcome of this continuous assessment is used to inform annual Business Plan(s) for the succeeding period and the development of future Corporate Plans;

- at the monthly Senior Management Team meetings, the review of CJI financial reports indicated potential variances from budget that were satisfactorily explained;
- CJI has delivered against its four corporate objectives for the financial year. This included: commencing or completing work on nine out of 10 new Inspections, Follow-Up Reviews and Ministerial Requested Reviews and progressing all outstanding Inspections and Reviews. CJI has fulfilled its required Corporation Sole corporate governance requirements; maintained a QMS/ISO accreditation; implemented a secure, accessible quality website and continued to grow its communications and digital media services to support the business and communication objectives of the organisation. Effective contingency arrangements were put in place to deal with staff absence in-year and minimise impacts on delivery of core business;
- a total of seven full Inspections, the Second Annual Review of the implementation of Part 1 of the Domestic Abuse and Civil Proceedings Act (Northern Ireland) 2021 and two Follow-Up Reviews were all published in-year 2025-26. Work was completed on the Third Annual Review of the Act in February 2026 and a report submitted to the Minister of Justice for approval to publish. The Third Annual Review of the implementation of Part 1 of the Domestic Abuse and Civil Proceedings Act (Northern Ireland) 2021 was subsequently published on 30 April 2026. A Ministerial Requested Review on the Multi Agency Review Arrangements for Terrorist Risk Offenders - under Section 47 of the Justice (Northern Ireland) Act 2002 was also completed. Ministerial permission to publish was pending at year end;
- an annual Internal Audit review was conducted by the independent NICS Group Internal Auditor to test the adequacy and effectiveness of systems of internal control as defined in the Public Sector Internal Audit Standards (PSIAS);
- there were no significant lapses in security in-year;
- CJI received an annual assurance statement from DoJ FSD concerning its internal controls governing risk and control monitoring activities;
- other relevant reporting processes and assurances provided by NICS Group Internal Auditor and other relevant sources of assurance; and
- CJI retained its ISO 9001:2015 certification for its QMS following an audit by an independent assessor. ISO 9001:2015 is a continuous improvement regime that maintains the quality standards for all CJI processes.

As part of the review of effectiveness of the governance framework, as the Accounting Officer, I provide mid and end-of-year Stewardship Statements to the DoJ Accounting Officer on the effectiveness of the internal control and governance environment within CJI.

Conflicts of interest

All ARAC members, CJI staff members and attendees (with the exception of Internal and External Audit representatives) are required to complete an annual declaration of potential personal or business interests. This information is used to identify where potential conflicts of interest may apply. Should this information change in-year, CJI staff members, ARAC members and attendees (with the exception of Internal and

External Audit representatives) are required to inform the Chief Executive and update their declaration of interests accordingly. The [CJI Register of Interests](#) is available for public inspection.

Members and attendees at the CJI ARAC are also required to disclose any potential conflicts of personal or business interest at the start of each ARAC meeting. Where a conflict arises, the individual is required to absent themselves from the subsequent discussion.

6. Budget Position and Authority

The Budget Act (Northern Ireland) 2026, which received Royal Assent on 20 March 2026, together with the Northern Ireland Spring Supplementary Estimates 2025-26 which were agreed by the Assembly on 23 February 2026, provide the statutory authority for the Executive's final 2025-26 expenditure plans. The Budget Act (Northern Ireland) 2026 also provides a Vote on Account to authorise expenditure by departments and other bodies into the early months of the 2026-27 financial year. The Department is currently operating under the authority provided by the Vote on Account which provides 45% of the 2025-26 financial year's cash and resources. The cash and resource balance to complete for the remainder of 2026-27 will be authorised by the 2026-27 Main Estimates and the associated Budget Bill based on an agreed 2026-27 Budget.

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

7. Significant internal control issues

There were no significant internal control issues or Ministerial directions during 2025-26.

8. Accounting Officer Statement on Assurance

CJI has an established robust assurance framework that includes primary assurance through line management structures on the achievement of objectives. This primary assurance is supplemented by secondary assurances provided through oversight of management activity and by the NICS Group Internal Audit Services operating to PSIAS. They deliver an agreed prioritised programme of system-based audits covering all CJI systems over time. The Head of NICS Internal Audit Services provides me with an Annual Report and their professional opinion on the level of assurance that they can provide based on the work done. For the 2025-26 year they have provided overall satisfactory assurance.

REMUNERATION AND STAFF REPORT

REMUNERATION REPORT

The Remuneration Report provides information on the terms and conditions of employment applicable to CJI's senior management and the salary and pension entitlements along with any additional remuneration which is payable to the Inspectorate's most senior staff. This ensures transparency in relation to how staff salaries are set as well as the payments made and due to staff because of their employment.

Remuneration policy

The position of Chief Inspector of Criminal Justice in Northern Ireland is a public appointment and remuneration is a decision for the Minister of Justice (or in their absence, the DoJ) in line with any guidance issued by the Commissioner for Public Appointments Northern Ireland.

Other directly recruited staff employed by CJI are remunerated largely in line with NICS pay agreements and the CJI pay strategy approved by the DoF (formerly Department of Finance and Personnel) in spring 2012.

The pay remit for the NICS including senior civil servants, and those aligned with the NICS Senior Civil Service (SCS) pay scales, is normally approved by the Minister of Finance. Following approval of the 2025-26 Budget in the Northern Ireland Assembly on 19 May 2025 in which the Finance Minister outlined the overarching approach to public sector pay, the Northern Ireland public sector pay policy guidance was published on 27 May 2025 in [FD \(DoF\) 04/25](#).

Annual NICS pay awards are made in the context of the wider public sector pay policy. The 2024 pay award, due from 1 August 2024, was paid to CJI staff members in August 2025. The 2025 pay award, due from 1 August 2025, was paid in December 2025 for all staff below SCS aligned grades and in January 2026 for SCS aligned staff.

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

Service contracts

Directly recruited appointments are made in accordance with the Civil Service Commissioners (Northern Ireland) Order 1999, which requires appointment to be on merit, on the basis of fair and open competition. The [Civil Service Commissioners for Northern Ireland Recruitment Code](#) specifies the circumstances when appointments may be made by exception to merit.

The current Chief Inspector was reappointed by the Minister of Justice following an open competition for a second and final term commencing from 30 November 2024. They were initially appointed to the role in November 2019 by the Permanent Secretary in the absence of a Minister for a period of three years with their appointment extended by the Minister of Justice in May 2022 for a further period of two years, from 30 November 2022 to 29 November 2024.

The Deputy Chief Inspector and other members of staff hold appointments which are open-ended. Early termination, other than for misconduct, would result in the individual receiving compensation as set out in the [Civil Service Compensation Scheme](#). Further information about the work of [the Civil Service Commissioners for Northern Ireland](#) can be found on their website.

Remuneration (including salary) and pension entitlements

The following sections provide details of the remuneration and pension interests of the most senior employees.

Remuneration and pension entitlements (audited information)

| | <i>Single total figure of remuneration</i> | | | | | | | |
|--|--|-----------|------------------------------------|---------|---------------------------------------|---------|---------------|---------|
| | Salary (£'000) | | Benefits in kind (to nearest £100) | | Pension Benefits* (to nearest £1,000) | | Total (£'000) | |
| | 2025-26 | 2024-25 | 2025-26 | 2024-25 | 2025-26 | 2024-25 | 2025-26 | 2024-25 |
| Ms J Durkin <i>Chief Inspector</i> | 125-130 | 115 - 120 | - | - | 76 | 63 | 200-205 | 180-185 |
| Mr J Corrigan <i>Deputy Chief Inspector and Chief Executive</i> | 95-100 | 90 - 95 | - | - | 58 | 5 | 155-160 | 95-100 |

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

Salary

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

Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue and Customs as a taxable emolument. No benefits in kind were paid during the financial year (2024-25: £Nil).

Fair pay disclosures (audited information)

Pay ratios

Reporting bodies are required to disclose the relationship between the remuneration of the highest paid director and the lower quartile (25th, percentile), median and upper quartile (75th percentile) remuneration of CJI's workforce.

The banded remuneration of the highest-paid director in CJI in the financial year 2025-26 was £125,000 - £130,000 (2024-25: £115,000 - £120,000). The relationship between the mid-point of this band and the remuneration of the organisation's workforce is disclosed below:

| 2025-26 | 25 th percentile | Median | 75 th percentile |
|-------------------------|--------------------------------|--------|--------------------------------|
| Total remuneration (£)* | 65,088 | 67,706 | 68,699 |
| Pay ratio | 1.96:1 | 1.88:1 | 1.86:1 |

| 2024-25 | 25 th percentile | Median | 75 th percentile |
|-------------------------|--------------------------------|--------|--------------------------------|
| Total remuneration (£)* | 59,741 | 61,683 | 64,122 |
| Pay ratio | 1.97:1 | 1.90:1 | 1.83:1 |

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

For 2025-26 the 25th percentile, median and 75th percentile remuneration values consisted of salary payments. For 2024-25, the 25th percentile, median and 75th percentile remuneration values consisted of salary payments and a non-consolidated non-pensionable payment (pro-rated for FTE).

Remuneration ranged from £30,000 - £35,000 to £125,000 - £130,000 (2024-25: £30,000 - £35,000 to £115,000 - £120,000).

Percentage Change in Remuneration

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

| Percentage change for: | 2025-26 v 2024-25 | 2024-25 v 2023-24 |
|---|----------------------|----------------------|
| Average employee salary and allowances | 11.11% | 6.44% |
| Highest paid director's salary and allowances | 8.51% | 0.00% |

The average salaries of all other employees (other than the highest paid director) in 2025-26 increased by 11.11% from the previous year as a net result of the application of the 2024-25 and 2025-26 staff pay awards in the 2025-26 financial year. No allowances or performance pay are payable to all other employees (2024-25: £Nil).

The increase in the highest paid director's salary band from the previous financial year arises from the full year impact of a salary increase applied from 30 November 2024. No allowances, performance pay or bonus are payable.

Pension entitlements (audited information)

| Name | Accrued pension at pension age as at 31/03/26 and related lump sum £'000 | Real increase in pension and related lump sum at pension age £'000 | CETV at 31/03/26 £'000 | CETV at 31/03/25 £'000 | Real increase in CETV £'000 | Employer contribution to partnership pension account Nearest £100 |
|--|---|---|---------------------------|---------------------------|--------------------------------|--|
| Ms J Durkin <i>Chief Inspector</i> | 70-75 plus a lump sum of 175-180 | 2.5-5 plus a lump sum of 2.5-5 | 1,642 | 1,515 | 66 | - |
| Mr J Corrigan <i>Deputy Chief Inspector and Chief Executive</i> | 40-45 | 2.5-5 | 817 | 717 | 44 | - |

Northern Ireland Civil Service (NICS) Pension Schemes

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

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

McCloud Judgment and 2015 Remedy

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

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

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

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

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

Eligible members with relevant service between 1 April 2015 and 31 March 2022 (the Remedy Period) will now be entitled to a choice of alternative pension benefits in relation to that period. i.e. calculated under the pre-reformed PCSPS(NI) 'Classic', 'Premium' or 'Nuvos' rules or alternatively calculated under the reformed alpha rules. As part of this 'retrospective' remedy most active members will now receive a choice about their Remedy Period benefits at the point of retirement. This is known as the Deferred Choice Underpin (DCU). For those members who already have pension benefits in payment in relation to the Remedy Period, they will receive an Immediate Choice. There are a significant number of Immediate Choice Remediable Service Statement (RSS) packs to issue. This process involves complex calculations to provide members with individually tailored statements. Due to the complexity of the calculations and some prolonged work to finalise policy elements of the remedy, not all Immediate Choice packs have been able to be issued by the original regulatory timeline of 31 March 2025. The Scheme Manager has invoked the discretion allowed by the remedy legislation and has

extended the timeline for issuing Immediate Choice RSS packs to 31 March 2027. The Pensions Regulator has been notified of this extension. The priority remains to provide members with all the accurate information they need to make a choice. It can be noted that other Public Service Pension Schemes are also in a similar position. Further information on the remedy will be included in the NICS pension scheme accounts which once published, are available at [DoF Annual Reports and Accounts](#).

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

Alpha

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

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

Information on the PCSPS(NI) – Closed Scheme

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

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

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

Partnership Pension Account

The Partnership Pension Account is a stakeholder pension arrangement.

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

Annual Benefit Statements

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

Pension Increases

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

Employee Contribution Rates

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

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

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

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

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme.

The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies.

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

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

HM Treasury provides the assumptions for discount rates for calculating CETVs payable from the public service pension schemes. On 27 April 2023, HM Treasury published guidance on the basis for setting the discount rates for calculating cash equivalent transfer values payable by public service pension schemes. In their guidance of 27 April 2023, HM Treasury advised that, with immediate effect, the discount rate adopted for calculating CETVs should be in line with the new SCAPE discount rate of 1.7% above CPI inflation, superseding the previous SCAPE discount rate of 2.4% above CPI inflation. All else being the same, a lower SCAPE discount rate leads to higher CETVs. The HM Treasury Guidance of 27 April 2023 can be found at: [Basis for setting the discount rates for calculating cash equivalent transfer values payable by public service pension schemes - GOV.UK](#). As at the year-end there have been no further changes to the SCAPE discount rate of 1.7% above CPI inflation since the HM Treasury guidance was published.

Real increase in CETV

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

Compensation for loss of office (audited information)

No compensation on early retirement or for loss of office was paid to members of senior management during 2025-26 (2024-25: £Nil).

STAFF REPORT

Staff costs (audited information)

Permanently employed staff costs comprise:

| | Note | 2025-26 Total £ | 2024-25 Total £ |
|------------------------|------|-----------------------|-----------------------|
| Wages and salaries | 3 | 706,377 | 656,786 |
| Social security costs | 3 | 98,798 | 77,348 |
| Other pension costs | 3 | 239,586 | 223,008 |
| Total Net costs | | 1,044,761 | 957,142 |

Main pension arrangements

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

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

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

The Cost Cap Mechanism (CCM) is a measure of scheme costs and determines whether member costs or scheme benefits require adjustment to maintain costs within a set corridor. Reforms were made to the CCM which was applied to the 2020 scheme valuations and included the introduction of a reformed-scheme-only cost control mechanism which assesses just the costs relating to reformed schemes (alpha for the NICS) and introduced an economic check. Prior to the cost control mechanism reforms, legacy scheme (PCSPS(NI)) costs associated with active members were also captured in the mechanism. The reformed-scheme-only design and the economic check were applied to the 2020 scheme valuations for the devolved public sector pension schemes, including the NICS pension scheme. The 2020 scheme valuation outcome was that the core cost cap cost of the scheme lies within the 3% cost cap corridor. As there is no breach of the cost control mechanism, there is no requirement for the Department of Finance to consult on changes to the scheme. Further information can be found on the Department of Finance website [Northern Ireland Civil Service Pension Scheme Valuations](#).

For 2025-26, employers' contributions of £245,222 were payable to the NICS pension arrangements at a flat rate of 34.25% of pensionable pay, for all salaries (2024-25: £226,380 at 34.25%).

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

The partnership pension account offers the member the opportunity of having a 'free' pension. The employer will pay the age-

related contribution and if the member does contribute, the employer will pay an additional amount to match member contributions up to 3% of pensionable earnings.

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

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

Average number of persons employed (audited information)

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

| | 2025-26 Number | 2024-25 Number |
|-----------------------------------|-------------------|-------------------|
| Permanently employed staff | | |
| Senior management | 2.00 | 2.00 |
| Inspectors | 5.28 | 5.20 |
| Administration and support staff | 2.60 | 2.60 |
| Total | 9.88 | 9.80 |

Staff composition

The number of staff employed at 31 March 2026 was as follows:

| | Female staff Number | Male staff Number | Total staff Number |
|-----------------------------------|---------------------------|-------------------------|--------------------------|
| Permanently employed staff | | | |
| Senior management* | 1 | 1 | 2 |
| Inspectors | 5 | 1 | 6 |
| Administration and Support Staff | 3 | - | 3 |
| Total | 9 | 2 | 11 |

During 2025-26 CJI had two employees who were equivalent to NICS Senior Civil Service grades. They were the Chief Inspector (Grade 3 equivalent) and the Deputy Chief Inspector and Chief Executive (Grade 5 equivalent).

At the start of the 2025-26 financial year, CJI had a complement of 11 permanent staff (9.80 Full Time Equivalent (FTE)). One staff member increased their working pattern from a 0.60 FTE to a 0.80 FTE during the year.

The Chief Inspector has line management responsibility for the Deputy Chief Inspector, while the Deputy Chief Inspector has line management responsibility for the Inspection staff and Business and Communication Manager. The Business and Communication Manager has line management responsibility for two Business Support staff members.

Sickness absence

In 2025-26 the average level of staff sickness absence stood at 3.7 days per employee (2024-25: 5.23 days). This was primarily due to a period of long-term sickness absence. When the long-term sickness absence is excluded, the average level of staff sickness absence for 2025-26 stood at 2.4 days (2024-25: 1.45 days) per employee.

Staff turnover

During the 2025-26 financial year CJI had a staff turnover of 0% (2024-25: 0%) based on the number of leavers during the year divided by the average number of staff in post over the period.

Staff Engagement

As employees of CJI are public not civil servants, staff do not participate in the NICS Staff Survey. CJI senior management maintain ongoing engagement with staff on a formal and informal basis.

Staff policies - recruitment, training and career development of disabled persons

CJI is an equal opportunities employer that appoints candidates for roles within the organisation based on merit through fair and open competition. CJI staff who participate in selection/interview panels undertake NICS Recruitment and Selection training, which includes raising awareness of unconscious bias. CJI seeks to ensure equality of opportunity for all staff regardless of gender, age, community background or disability in relation to its employment practices.

Staff appointments within CJI below the role of Chief Inspector (which is aligned with the process for public appointments made by the Minister of Justice), are made on merit on the basis of fair and open competition, reflecting the [NICS Commissioners Recruitment Code](#).

CJI reflects the NICS commitment to the employment of disabled people, encourages job applications from disabled people, positive action advertising and targeted advertising alongside a programme of outreach. Candidates for employment with CJI who meet the minimum essential eligibility criteria or requirements for the role they have applied will be invited for interview in line with CJI's Recruitment and Selection Policy and Procedure.

In respect of disabled persons, CJI has access to the NICS annual communications and training on disability awareness and its policies to support inclusive workplaces. CJI's staff policies default to those of the DoJ (its sponsoring Department) and the wider NICS with regard to Section 75 of the Northern Ireland Act 1998, the Disability Discrimination Act 1995 and the maintenance and promotion of a diverse and inclusive workforce. This includes supporting reasonable adjustments to working practices or the working environment if required by disabled persons.

CJI is aware of the NICS review of its reasonable adjustment policy and processes for in-work support, and for its recruitment selection and induction processes, which was progressed in 2025 and will conclude in 2026-27 which was informed by those with lived experience. CJI will consider the implications for the organisation when the revised policy and approach has been confirmed.

CJI is committed to creating an inclusive workplace where all staff feel valued.

CJI was not required to arrange appropriate training for staff who had become disabled during the reporting period to ensure their continuing employment.

Other employee matters

a) Equality, diversity and inclusion

CJI is committed to creating an inclusive working environment where individual differences are valued and respected, in which each employee can fulfil their potential and maximise their contribution. CJI seeks to provide a harmonious workplace where staff feel included.

Equality is a cornerstone consideration in the development and review of CJI HR policies and its approach to how staff are recruited and appointed, their terms and conditions, how they are managed and developed, assessed, recognised and rewarded. CJI defaults to the NICS policy on [Equality, Diversity and Inclusion](#).

CJI continues to meet its statutory obligations under the Fair Employment & Treatment (Northern Ireland) Order 1998, which includes submission of an annual Fair Employment Monitoring Return and Article 55 Reviews to the Equality Commission for Northern Ireland, both of which assess the composition of the CJI workforce and the composition of applicants and appointees. CJI uses the findings of its equality monitoring activity to monitor and inform activity to address any areas of under-representation should it be required.

Information on the gender profile of CJI's workforce can be found within the Staff Composition information contained in this and previous Annual Reports. CJI takes account of the findings of all available equality monitoring and analysis to inform its recruitment activity to attract as diverse a pool of potential candidates as possible.

As a designated public authority, CJI has due regard to the need to promote equality of opportunity and the desirability of promoting good relations across a range of categories outlined in Section 75 of the Northern Ireland Act 1998 in carrying out its functions. Further information on CJI's [equality scheme and reports](#) can be found online.

Information on work carried out by CJI in-year to promote equality, diversity and good relations can be found in the Performance Analysis section of this report.

b) Health and safety

CJI undertakes to comply fully with the requirements of the Health and Safety at Work (Northern Ireland) Order 1978 and all other relevant statutory provisions.

CJI will, as far as reasonably practicable, provide and maintain a safe place of work, maintain safe systems of work, and provide working conditions that will ensure a healthy and safe working environment. The health, safety and welfare of all personnel and all others affected by the conduct of their undertakings will be ensured as far as is reasonably practicable. CJI has in place a Health and Safety Policy which reflects this aim and its responsibilities as an employer.

c) Staff support and wellbeing

The health and wellbeing of CJI staff members is of paramount concern. It was a feature of the 'People' targets of the CJI Business Plan 2025-26. As in other Inspectorates, staff will be expected to work beyond conditioned hours when the need arises, but that will be matched by time off in lieu and flexibility in working practices to meet the needs of those with caring responsibilities. CJI staff have access to the NICS Welfare Support Service, Employee Assistance Programme and Occupational Health Service. Senior management recognise the importance of staff wellbeing and have sought to enhance team-working and engagement during 2025-26 through bi-monthly informal General Team Meetings.

d) Learning and development

CJI recognises the importance of having skilled and engaged employees and is committed to supporting the continued learning and development of staff. Skilled and engaged staff are an essential resource in terms of meeting the Inspectorate's current and future business needs and the achievement of its corporate objectives. We continue to invest and support learning and development opportunities.

CJI sees learning and development as a collaborative process involving individual staff members and line managers which is linked to the Performance Management system. Training and development are delivered using a variety of learning delivery channels (including online webinars, in-person and virtual classrooms), providing flexible access to learning. Learning is aligned with the corporate needs and professional development of our staff team which is reflective of CJI's Learning, Development and Wellbeing Strategy and associated Delivery Plan.

CJI staff use the NICS [LInKS](#) e-learning platform for mandatory training courses and can access wider training, professional development and personal wellbeing. Themes covered include:

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

CJI is also a participant in the Interchange Scheme which provides secondment/development opportunities for staff working within the public sector.

Senior management and members of the Inspection Team in CJI are also members of the Chief Executives' Forum which provides opportunities to attend virtual events, seminars and training events organised by the Forum throughout the year.

During 2025-26 CJI's Digital Communications and Business Support Officer and a member of the Inspection Team undertook training in the use of Microsoft Copilot 365 Artificial Intelligence (AI) as part of a pilot of use of the tool.

CJI's senior leadership will continue their focus on organisational learning, training and development for all staff during 2026-27.

e) Declaration and Management of Outside Interests and application of Business Appointment Rules

During 2025-26 CJI developed and introduced its own policy governing the **declaration and management of outside interests**. The policy was informed by the **NICS Standards of Conduct** (6.01 v19) and sets out the parameters governing the acceptance of outside business appointments, employment or self-employment and other public sector work for staff employed by the organisation and for staff after they leave CJI including procedures to make staff aware of these rules.

CJI's Chief Inspector and Chief Executive and Accounting Officer are responsible for the effective operation of the declaration and management of outside interests and Business Appointment Rules.

Expenditure on consultancy and temporary staff

Expenditure in relation to consultancy which supports the achievement of the Inspection Programme was £119,380 in 2025-26 (2024-25: £210,522). No expenditure was incurred in relation to temporary staff in 2025-26 (2024-25: Nil).

Off-payroll engagements

CJI had 'off-payroll' engagements in the form of two Associate Inspectors as Expert Support to inform fieldwork including file reviews of the Domestic Abuse and Civil Proceedings Act (Northern Ireland) 2021 Year Three Review (CJI 2025-26 Inspection Programme). The total spend in 2025-26 for this engagement was £6,357 (2024-25: £2,038).

Contracted out services such as the use of AccountNI managed by the Department of Finance, also falls under this category.

Exit packages (audited information)

There were no exit packages agreed or in place within CJI during 2025-26 or 2024-25.

ASSEMBLY ACCOUNTABILITY AND AUDIT REPORT

Regularity of Expenditure (audited information)

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

Losses and special payments (audited information)

There were no losses or special payments in 2025-26 (2024-25: £Nil).

Remote contingent liabilities (audited information)

In addition to contingent liabilities reported within the meaning of International Accounting Standard (IAS) 37 Provisions, Contingent Liabilities and Contingent Assets, CJI is required to report liabilities for which the likelihood of economic benefit in settlement is too remote to meet the definition of a contingent liability. CJI has no such liabilities (2024-25: £Nil). Note 11 provides further details regarding the contingent liabilities that are included within the financial statements.

ACCOUNTABILITY REPORT



James Corrigan
Chief Executive and Accounting Officer

24 June 2026

THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL FOR NORTHERN IRELAND TO THE NORTHERN IRELAND ASSEMBLY

Opinion on financial statements

I certify that I have audited the financial statements of Criminal Justice Inspection Northern Ireland for the year ended 31 March 2026 under the Justice (Northern Ireland) Act 2002 as amended by the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by the Government Financial reporting Manual.

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

In my opinion the financial statements:

- give a true and fair view of the state of Criminal Justice Inspection Northern Ireland's affairs as at 31 March 2026 and of Criminal Justice Inspection Northern Ireland's net expenditure for the year then ended; and
- have been properly prepared in accordance with the Justice (Northern Ireland) Act 2002 as amended by the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010 and Department of Justice directions issued thereunder.

Opinion on regularity

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

Basis for opinions

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

My staff and I are independent of Criminal Justice Inspection 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 Criminal Justice Inspection 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 Criminal Justice Inspection 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 Criminal Justice Inspection Northern Ireland is adopted in consideration of the requirements set out in the Government Financial Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it anticipated that the services which they provide will continue into the future.

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

Other Information

The other information comprises the information included in the Annual Report other than the financial statements, the parts of the Accountability Report described in that report as having been audited, and my audit certificate and report. The Accounting Officer is responsible for the other information included in the annual report. My opinion on the financial statements does not cover the other information and except to the extent

otherwise explicitly stated in my certificate I do not express any form of assurance conclusion thereon.

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

I have nothing to report in this regard.

Opinion on other matters

In my opinion the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with Department of Justice directions issued under the Justice (Northern Ireland) Act 2002 as amended by the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010.

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

- the parts of the Accountability Report to be audited have been properly prepared in accordance with Department of Justice directions made under the Justice (Northern Ireland) Act 2002 as amended by the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010; and

- the information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

In the light of the knowledge and understanding of Criminal Justice Inspection 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
- Parts of the Remuneration and Staff Report to be audited are not in agreement with the accounting records and returns; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with the Department of Finance's guidance.

Responsibilities of the Chief Inspector of Criminal Justice and Chief Executive and Accounting Officer for the financial statements

As explained more fully in the Statement of Chief Inspector of Criminal Justice and Chief Executive and Accounting Officer's

Responsibilities, the Chief Inspector and Accounting Officer are responsible for:

- maintaining proper accounting records;
- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- ensuring the annual report, which includes the Remuneration and Staff Report is prepared in accordance with the applicable financial reporting framework; and
- assessing Criminal Justice Inspection 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 Criminal Justice Inspection Northern Ireland will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to examine, certify and report on the financial statements in accordance with the Justice (Northern Ireland) Act 2002 as amended by the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue a certificate that includes my

opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulation, including fraud.

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to Criminal Justice Inspection Northern Ireland through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included the Justice (Northern Ireland) Act 2002 as amended by the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010;
- making enquires of management and those charged with governance on Criminal Justice Inspection 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 Criminal Justice Inspection Northern Ireland's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the posting of unusual journals;
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- documenting and evaluating the design and implementation of internal controls in place to mitigate risk of material misstatement due to fraud and non-compliance with laws and regulations;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate; and
- addressing the risk of fraud as a result of management override of controls by:
 - performing analytical procedures to identify unusual or unexpected relationships or movements;

- testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
- assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
- investigating significant or unusual transactions made outside of the normal course of business.

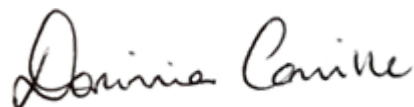
A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities.

This description forms part of my certificate.

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

REPORT

I have no observations to make on these financial statements.



Dorinnia Carville
Comptroller and Auditor General

Northern Ireland Audit Office
106 University Street
BELFAST
BT7 1EU

29 June 2026

FINANCIAL STATEMENTS

STATEMENT OF COMPREHENSIVE NET EXPENDITURE FOR THE YEAR ENDED 31 MARCH 2026

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

| | | 2025-26 | 2024-25 |
|---|------|------------------|------------------|
| | Note | £ | £ |
| Other operating income | 4 | (165) | (150) |
| Total operating income | | (165) | (150) |
| Staff costs | 3 | 1,044,761 | 957,142 |
| Purchase of goods and services | 3 | 335,552 | 436,656 |
| Depreciation and impairment charges | 3 | 6,998 | 2,951 |
| Total operating expenditure | | 1,387,311 | 1,396,749 |
| Net operating expenditure | | 1,387,146 | 1,396,599 |
| Finance expense | | 8 | 1 |
| Net expenditure for the year | | 1,387,154 | 1,396,600 |
| Other comprehensive net expenditure | | | |
| Items that will not be reclassified to net operating expenditure: | | | |
| Net (gain) on revaluation of property, plant and equipment | 5 | (262) | (359) |
| Comprehensive net expenditure for the year | | 1,386,892 | 1,396,241 |

The notes on pages 89 to 101 form part of these accounts.

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2026

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

| | Note | 2026 £ | 2025 £ |
|---|------|------------------|------------------|
| Non-current assets: | | | |
| Property, plant and equipment | 5 | 10,489 | 12,197 |
| Intangible assets | 6 | 5,370 | 3,415 |
| Total non-current assets | | 15,859 | 15,612 |
| Current assets: | | | |
| Trade and other receivables | 9 | 2,242 | 2,950 |
| Cash and cash equivalents | 8 | 38 | 28 |
| Total current assets | | 2,280 | 2,978 |
| Total assets | | 18,139 | 18,590 |
| Current liabilities | | | |
| Trade and other payables | 10 | (260,767) | (356,326) |
| Total current liabilities | | (260,767) | (356,326) |
| Total assets less total liabilities | | (242,628) | (337,736) |
| Taxpayers' equity and other reserves | | | |
| General Fund | | (243,558) | (338,571) |
| Revaluation Reserve | | 930 | 835 |
| Total equity | | (242,628) | (337,736) |

The financial statements on pages 85 to 88 were approved by the Audit and Risk Assurance Committee on 4 June 2026 and were signed on its behalf by:



James Corrigan
Chief Executive and Accounting Officer

24 June 2026

The notes on pages 89 to 101 form part of these accounts.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2026

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

| | Note | 2025-26 £ | 2024-25 £ |
|--|------|--------------------|--------------------|
| Cash flows from operating activities | | | |
| Net expenditure for the year | | (1,387,154) | (1,396,600) |
| Adjustments for non-cash transactions | 3 | 6,998 | 2,956 |
| (Decrease)/increase in trade and other payables | 10 | (101,186) | 120,693 |
| Decrease in trade and other receivables | 9 | 708 | 4,432 |
| Net cash outflow from operating activities | | (1,480,634) | (1,268,519) |
| Cash flows from investing activities | | | |
| Purchase of property, plant and equipment | 5 | (1,271) | (7,065) |
| Purchase of intangible assets | 6 | (4,805) | (3,416) |
| Net cash (outflow)/inflow from investing activities | | (6,076) | (10,481) |
| Cash flows from financing activities | | | |
| Grants from sponsoring Department | | 1,482,000 | 1,275,000 |
| Net financing | | 1,482,000 | 1,275,000 |
| Net (decrease) in cash and cash equivalents in the period | | (4,710) | (4,000) |
| Cash and cash equivalents at the beginning of the period | 8 | (4,444) | (444) |
| Cash and cash equivalents at the end of the period | 8 | (9,154) | (4,444) |

The notes on pages 89 to 101 form part of these accounts.

STATEMENT OF CHANGES IN TAXPAYERS' EQUITY FOR YEAR ENDED 31 MARCH 2026

This statement shows the movement in the year on the different reserves held by CJI, analysed into 'general fund reserves' (that is, 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 CJI, to the extent that the total is not represented by other reserves and financing items.

| | General Fund | Revaluation Reserve | Taxpayers' Equity |
|--|------------------|---------------------|-------------------|
| | £ | £ | £ |
| Balance at 31 March 2024 | (217,095) | 600 | (216,495) |
| Grants from sponsoring Department | 1,275,000 | - | 1,275,000 |
| Comprehensive net expenditure for the year | (1,396,600) | 359 | (1,396,241) |
| Other reserves movements including transfers | 124 | (124) | - |
| Balance at 31 March 2025 | (338,571) | 835 | (337,736) |
| Grants from sponsoring Department | 1,482,000 | - | 1,482,000 |
| Comprehensive net expenditure for the year | (1,387,154) | 262 | (1,386,892) |
| Other reserves movements including transfers | 167 | (167) | - |
| Balance at 31 March 2026 | (243,558) | 930 | (242,628) |

The notes on pages 89 to 101 form part of these accounts.

NOTES TO THE ACCOUNTS

1. STATEMENT OF ACCOUNTING POLICIES

Accounting policies

These financial statements have been prepared in accordance with the 2025-26 Government Financial Reporting Manual (FReM) issued by HM Treasury. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of CJI for the purpose of giving a true and fair view has been selected. The particular policies adopted by CJI are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

a) Accounting convention

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

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

b) Pensions

Past and present employees are covered by the provisions of the NICS pension arrangements which are described in the Salary and Pension Entitlements section of the Remuneration Report. The defined benefit elements of the schemes are unfunded and are non-contributory except in respect of dependants' benefits. The organisation recognises the expected cost of these elements on a systematic and rational basis over the period during which it benefits from employees' services by payment to the NICS pension arrangements of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the NICS pension arrangements. In respect of the defined contribution elements of the schemes, the organisation recognises the contributions payable for the year.

c) Staff costs

Under IAS 19, Employee Benefits, all staff costs must be recorded as an expense as soon as the organisation is obligated to pay them. This includes the cost of any untaken leave as at the year end.

d) Leases

In accordance with IFRS 16 a lessee is required to recognise ('right-of-use') assets and liabilities for all leases (apart from the exemptions listed below).

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

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

CJI did not hold any leases on or after 1 April 2024.

e) Grant-in-aid

CJI is funded by Grant-in-aid from the Department of Justice (DoJ). Grant-in-aid matches CJI's cash needs, is accounted for on a cash basis as financing and is reflected in Taxpayers' Equity.

f) Property, plant and equipment

Expenditure on property, plant and equipment is capitalised if it is intended for use on a continuous basis. Property, plant and equipment is valued at current replacement cost by using the Price Index Numbers for Current Cost Accounting published by the Office for National Statistics (ONS). Any gain on revaluation is credited to the Statement of Comprehensive Net Expenditure to the extent that it reverses a revaluation loss on the same asset previously recognised in that Account. Other gains are credited to the Revaluation Reserve. Losses arising on revaluation are taken to the Revaluation Reserve unless they exceed previous revaluation gains in which case they are taken to the Statement of Comprehensive Net Expenditure.

CJI uses Producer Price Indices (PPI) published by the ONS to apply indexation to the value of non-property assets at year-end. In line with previous years, the December 2025 indices have been applied in 2025-26. In March 2025, ONS paused publication to review an issue with the chain-linking methodology affecting historical data from 2008 onwards. ONS recommenced publication of the indices in October 2025, including revised historical series. In accordance with IAS 8 the fair value of assets is an accounting estimate, and retrospective restatements are not required for changes in accounting estimates. As such, no adjustments have been made to the prior-year comparative figures as a result of the changes to PPI, but the updated indices have been applied in determining the asset values for the current year-end.

g) Depreciation

Depreciation is provided on property, plant and equipment on a straight-line basis to write off the cost or revaluation less any residual value evenly over the asset's anticipated life as follows:

| | | |
|--|---|--------------------|
| Refurbishment Costs | - | 10 years; |
| Information Technology | - | 3 to 10 years; and |
| Office Equipment, Furniture & Fittings | - | up to 15 years. |

A further adjustment is made for any backlog depreciation arising from the requirement to value assets by reference to current costs and from this, the backlog depreciation is posted to the revaluation reserve.

h) Realised element of depreciation from Revaluation Reserve

Depreciation is charged to expenditure on the revalued amount of property, plant and equipment and intangibles. An element of depreciation therefore arises due to the increase in valuation and is in excess of the depreciation that would be charged on the historical cost of assets. The amount relating to this excess is a realised gain on disposal and is transferred from the Revaluation Reserve to the General Fund.

i) Intangible assets

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

j) Contingent liabilities

In accordance with IAS 37 Provisions, Contingent Liabilities and Contingent Assets, CJI discloses as contingent liabilities, potential future obligations arising from past obligating events where the existence of such obligations remain uncertain pending the outcome of future events outside CJI's control, unless their likelihood is considered to be remote. Where the time value of money is material, contingent liabilities which are required to be disclosed under IAS 37 are stated at discounted amounts.

k) Value added tax

CJI is not eligible to register for value added tax (VAT) and all costs are shown inclusive of VAT.

l) Corporation tax

As an Executive Non-Departmental Public Body (NDPB), CJI falls within the scope of Corporation Tax provision in respect of trading profits. Activities have been appropriately assessed and are not considered to be trading and therefore are not subject to Corporation Tax.

m) Revaluation Reserve

The Revaluation Reserve reflects the unrealised balance of the cumulative indexation revaluation adjustments to non-current assets.

n) Financial instruments***i) Recognition and de-recognition of Financial assets and Financial liabilities***

Financial assets and liabilities are recognised when the organisation becomes party to the contractual provisions of the instrument. Financial assets are de-recognised when the organisation no longer has rights to the cash flows, the risks and rewards of ownership or control of the asset. Financial liabilities are de-recognised when the obligation under the liability is discharged, cancelled or expires.

o) Financial assets***ii) 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 which are subject to insignificant risk of changes in value and have an original maturity of three months or less.

iii) Financial liabilities***Trade and other payables***

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

p) 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 judgment in the process of applying the Office's accounting policies. CJI continually evaluates its 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 applied to these financial statements have been evaluated and are considered to carry no significant risk of causing material adjustment to the carrying amount of the assets and liabilities.

q) Accounting standards, amendments, interpretations or other updates that were issued and effective for the 2025-26 financial year

CJI has considered those new Standards, interpretations and amendments to existing Standards which have been published and may be applicable for CJI's accounting periods beginning on or after 1 April 2025 or later periods, but which CJI has not adopted. CJI considers that these are either not relevant or material to its operations.

r) Accounting standards, interpretations and amendments to published Standards not yet effective

CJI has considered those new Standards, interpretations and amendments to existing Standards which have been published but are not yet effective, nor adopted early for these Accounts. Other than as outlined below, CJI considers that these are either not relevant or material to its operations.

| Standard | IFRS 18 Presentation and Disclosure in Financial Statements |
|-------------------------|--|
| Effective date | 1 January 2027 |
| FReM application | Not before 2027-28 |
| Description of revision | IFRS 18 Presentation and Disclosure in Financial Statements will replace IAS 1 Presentation of Financial Statements and is effective for annual reporting periods beginning on or after the 1 January 2027 in the private sector. The impact of IFRS 18 on the Public Sector is still being assessed, and a decision has not yet been taken on an implementation date. |
| Comments | IFRS 18 will be adopted upon its effective date and applied in accordance with the interpretations and guidance set out in the FReM. |

| Standard | IFRS 19 Subsidiaries without Public Accountability: Disclosures |
|-------------------------|---|
| Effective date | 1 January 2027 |
| FReM application | Not before 2027-28 |
| Description of revision | IFRS 19 Subsidiaries without Public Accountability: Disclosures allows eligible subsidiaries to apply IFRS Accounting Standards with reduced disclosure requirements and is effective for annual reporting periods beginning on or after the 1 January 2027 in the private sector. The impact of IFRS 19 on the Public Sector is still being assessed, and a decision has not yet been taken on an implementation date. |
| Comments | IFRS 19 will be adopted upon its effective date and applied in accordance with the interpretations and guidance set out in the FReM. |

s) Financial reporting – future development

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

2. STATEMENT OF OPERATING EXPENDITURE BY OPERATING SEGMENT

In the opinion of the Management Team, CJI operates only one reportable segment and all income and expenditure as shown in the Statement of Comprehensive Net Expenditure is attributable to the overall services provided by CJI. All CJI's financing is derived from the DoJ through Grant-in-aid and all services undertaken are within Northern Ireland. All non-current assets are located in Northern Ireland.

3. EXPENDITURE

| | Note | 2025-26 £ | 2024-25 £ |
|---|------|------------------|------------------|
| Staff costs*: | | | |
| Wages and salaries | | 706,377 | 656,786 |
| Social security costs | | 98,798 | 77,348 |
| Other pension costs | | 239,586 | 223,008 |
| | | 1,044,761 | 957,142 |
| Purchase of goods and services: | | | |
| Cash items: | | | |
| Accommodation costs, maintenance and utilities | | 31,581 | 31,847 |
| IT, communications and office services | | 31,581 | 51,678 |
| Consumables, equipment and transport costs | | 383 | 18 |
| Contracted out and managed services | | 101,916 | 99,447 |
| Professional and consultancy costs | | 121,740 | 219,852 |
| Staff related costs | | 28,874 | 14,720 |
| Auditors' remuneration | | 19,250 | 18,250 |
| Other expenditure | | 227 | 839 |
| | | 335,552 | 436,651 |
| Non-cash items: | | | |
| Loss on disposal of property, plant and equipment | | - | 5 |
| | | 335,552 | 436,656 |
| Depreciation and impairment charges: | | | |
| Depreciation | 5 | 3,271 | 2,932 |
| Amortisation | 6 | 3,757 | 10 |
| Net (gain)/loss on revaluation | | (30) | 9 |
| | | 6,998 | 2,951 |
| Finance expense: | | | |
| Interest payable and similar charges | | 8 | 1 |
| Total | | 1,387,319 | 1,396,750 |

* Further analysis of staff costs is located in the Staff Report within the Accountability Report.

4. INCOME

| | 2025-26 | 2024-25 |
|-------------------------------|------------|------------|
| | £ | £ |
| Other non-trading income | 165 | 150 |
| Other operating income | 165 | 150 |

5. PROPERTY, PLANT AND EQUIPMENT

| 2025-26 | Refurbishment Costs | Office Equipment, Furniture and Fittings | Information Technology | Total |
|---|------------------------|---|---------------------------|---------------|
| | £ | £ | £ | £ |
| Cost or valuation | | | | |
| At 1 April 2025 | 18,805 | 40,184 | 12,476 | 71,465 |
| Additions | - | - | 1,271 | 1,271 |
| Disposals | - | - | (1,096) | (1,096) |
| Revaluation released to SOCNE | - | 15 | 89 | 104 |
| Revaluations | - | 545 | 157 | 702 |
| At 31 March 2026 | 18,805 | 40,744 | 12,897 | 72,446 |
| Depreciation | | | | |
| At 1 April 2025 | 18,726 | 30,154 | 10,388 | 59,268 |
| Charged in-year | 53 | 1,872 | 1,346 | 3,271 |
| Disposals | - | - | (1,096) | (1,096) |
| Revaluation released to SOCNE | - | 6 | 68 | 74 |
| Revaluations | - | 310 | 130 | 440 |
| At 31 March 2026 | 18,779 | 32,342 | 10,836 | 61,957 |
| Carrying amount at 31 March 2026 | 26 | 8,402 | 2,061 | 10,489 |
| Carrying amount at 31 March 2025 | 79 | 10,030 | 2,088 | 12,197 |

There is no outstanding finance on the above assets.

5. PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

| 2024-25 | Refurbishment Costs | Office Equipment, Furniture and Fittings | Information Technology | Total |
|---|------------------------|---|---------------------------|---------------|
| | £ | £ | £ | £ |
| Cost or valuation | | | | |
| At 1 April 2024 | 18,805 | 34,494 | 11,008 | 64,307 |
| Additions | - | 4,920 | 1,522 | 6,442 |
| Disposals | - | - | - | - |
| Revaluation released to SOCNE | - | 40 | (56) | (16) |
| Revaluations | - | 730 | 2 | 732 |
| At 31 March 2025 | 18,805 | 40,184 | 12,476 | 71,465 |
| Depreciation | | | | |
| At 1 April 2024 | 18,583 | 28,674 | 8,713 | 55,970 |
| Charged in-year | 143 | 1,100 | 1,689 | 2,932 |
| Disposals | - | - | - | - |
| Revaluation released to SOCNE | - | 14 | (21) | (7) |
| Revaluations | - | 366 | 7 | 373 |
| At 31 March 2025 | 18,726 | 30,154 | 10,388 | 59,268 |
| Carrying amount at 31 March 2025 | 79 | 10,030 | 2,088 | 12,197 |
| Carrying amount at 31 March 2024 | 222 | 5,820 | 2,295 | 8,337 |

There is no outstanding finance on the above assets.

Property, plant and equipment are valued at current replacement cost by using the Price Index Numbers for Current Cost Accounting published by the Office for National Statistics.

6. INTANGIBLE ASSETS

| 2025-26 | Software licences | Website | Total |
|---|----------------------|--------------|---------------|
| | £ | £ | £ |
| Cost or valuation | | | |
| At 1 April 2025 | 3,417 | 4,164 | 7,581 |
| Additions | 5,712 | - | 5,712 |
| Disposals | - | - | - |
| Revaluations | - | - | - |
| At 31 March 2026 | 9,129 | 4,164 | 13,293 |
| Amortisation | | | |
| At 1 April 2025 | 2 | 4,164 | 4,166 |
| Charged in-year | 3,757 | - | 3,757 |
| Disposals | - | - | - |
| Revaluations | - | - | - |
| At 31 March 2026 | 3,759 | 4,164 | 7,923 |
| Carrying amount at 31 March 2026 | 5,370 | - | 5,370 |
| Carrying amount at 31 March 2025 | 3,415 | - | 3,415 |

There is no outstanding finance on the above assets.

6. INTANGIBLE ASSETS (CONTINUED)

| 2024-25 | Software licences | Website | Total |
|---|----------------------|--------------|--------------|
| | £ | £ | £ |
| Cost or valuation | | | |
| At 1 April 2024 | 3,152 | 4,164 | 7,316 |
| Additions | 3,416 | - | 3,416 |
| Disposals | (3,151) | - | (3,151) |
| Revaluations | - | - | - |
| At 31 March 2025 | 3,417 | 4,164 | 7,581 |
| Amortisation | | | |
| At 1 April 2025 | 3,138 | 4,164 | 7,302 |
| Charged in-year | 10 | - | 10 |
| Disposals | (3,146) | - | (3,146) |
| Revaluations | - | - | - |
| At 31 March 2025 | 2 | 4,164 | 4,166 |
| Carrying amount at 31 March 2025 | 3,415 | - | 3,415 |
| Carrying amount at 31 March 2024 | 14 | - | 14 |

Intangible assets comprise software licenses and the associated implementation costs of purchase. There is no outstanding finance on the above assets.

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

7. FINANCIAL INSTRUMENTS

As the cash requirements of CJI are met through Grant-in-aid provided by the DoJ, 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 CJI's expected purchase and usage requirements and CJI is therefore exposed to little credit, liquidity or market risk.

8. CASH AND CASH EQUIVALENTS

| | 2025-26 | 2024-25 |
|--|----------------|----------------|
| | £ | £ |
| Balance at 1 April | (4,444) | (444) |
| Net change in cash and cash equivalent balances | (4,710) | (4,000) |
| Balance at 31 March | (9,154) | (4,444) |
| The following balances at 31 March were held at: | | |
| NI banking pool | (9,192) | (4,472) |
| Cash in hand | 38 | 28 |
| Balance at 31 March | (9,154) | (4,444) |

Balances for Cash and cash equivalents are disclosed in the Statement of Financial Position as follows:

| | | 2025-26 | 2024-25 |
|---------------------|------|----------------|----------------|
| | Note | £ | £ |
| Current assets | | 38 | 28 |
| Current liabilities | 10 | (9,192) | (4,472) |
| Total | | (9,154) | (4,444) |

9. TRADE RECEIVABLES, FINANCIAL AND OTHER ASSETS

| | 2025-26 | 2024-25 |
|--|--------------|--------------|
| | £ | £ |
| Amounts falling due within one year | | |
| Prepayments | 2,240 | 2,895 |
| Other receivables | 2 | 55 |
| Total | 2,242 | 2,950 |

10. TRADE PAYABLES, FINANCIAL AND OTHER LIABILITIES

| | Note | 2025-26 £ | 2024-25 £ |
|--|------|----------------|----------------|
| Amounts falling due within one year | | | |
| Bank overdraft | 8 | 9,192 | 4,472 |
| Trade payables | | 5 | 155 |
| Other payables | | 88,870 | 79,376 |
| Accruals | | 162,700 | 272,323 |
| Total | | 260,767 | 356,326 |

11. CONTINGENT LIABILITIES DISCLOSED UNDER IAS 37

CJI has the following contingent liabilities with settlement dates unknown in all cases:

Public Sector Pensions – Injury to Feelings Claims

The Department of Finance (DoF) is a named Respondent in a class action affecting employers across the public sector and is managing claims on behalf of the NICS Departments. This is an extremely complex case with potential implications for the NICS and wider public sector. However, given the complexities, the cases are still at an early stage of proceedings and until there is further clarity on potential scope and impact, a reliable estimate of liability cannot be provided.

Other Legal Issues - Holiday pay

The Court of Appeal judgment from 17 June 2019 (PSNI v Agnew) determined that claims for Holiday Pay shortfall can extend as far back as 1998. The 2025-26 Holiday Pay provision has been estimated by NICS HR and covers the period from November 1998 to 31 March 2020, reflecting an assessment of the possible extent of liability under the current legal framework: settlement remains subject to negotiation and resolution of outstanding uncertainties.

There are still some significant elements of uncertainty around this estimate for a number of reasons including:

1. Lack of agreement with claimants' legal representatives around how to treat data for years previous to 2011; and
2. Ongoing negotiations with Trade Union and their legal representatives which will determine the final scope of settlement.

There were no other contingent liabilities at 31 March 2026.

12. RELATED PARTY TRANSACTIONS

CJI is a Non-Departmental Public Body (NDPB) and is sponsored by the DoJ. The DoJ is considered as CJI's ultimate controlling party. The DoJ is also regarded as a related party. During the accounting period CJI has had various material transactions with the DoJ.

In addition, CJI has had various transactions with other Northern Ireland, UK Central Government Departments and with HM Inspectorate of Prisons, HM Inspectorate of Constabulary and Fire & Rescue Services, HM Crown Prosecution Service Inspectorate and HM Inspectorate of Probation.

No Senior Management Team (Board) member, key manager or other related party has undertaken any material transactions with CJI during the year ended 31 March 2026.

13. EVENTS AFTER THE REPORTING PERIOD

The Chief Inspector of Criminal Justice in Northern Ireland, Jacqui Durkin was appointed as the Police Ombudsman for Northern Ireland on 26 June 2026.

Following her appointment, the Deputy Chief Inspector, Chief Executive and Accounting Officer of CJI James Corrigan, was appointed by the Minister of Justice Naomi Long MLA as the Acting Chief Inspector of Criminal Justice in Northern Ireland from the same date. The appointment is for a period of up to 12 months or until a public appointment process to select a new Chief Inspector of Criminal Justice has been completed. The public appointment has the approval of the Commissioner for Public Appointments Northern Ireland (CPANI).

There are no further events after the reporting period that require disclosure.

Date of authorisation for issue

The Accounting Officer authorised these financial statements for issue on 29 June 2026.

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