



Crown Prosecution Service

Annual Report and Accounts 2024–2025

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Crown Prosecution Service

Annual report and accounts 2024–2025

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This is part of a series of departmental publications which, along with the Main Estimates 2024-25 and the document Public Expenditure: Statistical Analyses 2024, present the government's outturn for 2024-25 and planned expenditure for 2025-26.



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Our year in numbers

In the fifth and final year reporting against objectives set out in our **CPS 2025 strategy**, we have...

Prosecuted almost

450,000 cases,
with **four** in every **five** leading
to a **guilty plea** or **verdict**



Trained over **800**
victim facing staff
in trauma-informed
communication



Built on **cross-government**
relationships, facilitating

102 meetings between
MPs and Chief

Crown Prosecutors and
answering

55
parliamentary
questions



Reduced our direct (heating)
greenhouse gas emissions

by **51%**

from our
2017–18 baseline





Saved over **20,000**
working hours by automating
emails processed directly
through our **casework tools**



Secured **continued growth**
in our funding settlement
to just over
£1 billion
for 2025-26



Been recognised as a Top

10

Employer by
Working Families
for the **eighth**
year running



Increased the number of
specialist RASSO external
advocates by

44 %

to nearly
1000



Enabled **victims and witnesses**
to access the expenses
they are due quickly and
efficiently, processing

99.9 %

of claims
digitally



And much more...

Thank you to all our staff for
their **hard work** and **continued**
dedication to delivering justice

2025

Foreword

By the Director of Public Prosecutions

I am pleased to introduce the latest Annual Report and Accounts for the Crown Prosecution Service (CPS).

The CPS is one part of a system grappling with high demand, increasing complexity and significant delays. Positioned as we are in the criminal justice process – between the police and the courts – we have the opportunity, through increasing our effectiveness, to improve the operation of the system as a whole.

This year we have been able to achieve some good progress, both in terms of our own efficiency and our overall impact. I am determined that this will continue.

The response of the criminal justice system to the outbreak of violent disorder last summer was a live demonstration of our ability to respond dynamically in the face of a national crisis. The CPS, working together with the police and the courts, brought cases to court swiftly and effectively, so that justice could be administered. This, in my view, is the key reason why the disorder came to an end.

That level of response, while desirable, is not possible across all casework given the level of resources available to us. However, we have delivered a number of initiatives this year to reduce delay, increase capability and improve casework quality.

Our continuous improvement programme is streamlining our systems and processes, removing duplication and helping the system work as effectively as possible.

We have focused on rebuilding our connection with victims, working hard to gain their trust. Providing better support to adult victims of rape and serious sexual offences has been a particular focus.

We continue to build better working relationships with the police, focusing on stronger collaboration to transform how we investigate and prosecute domestic abuse, rape and serious sexual offences in particular. We've made good progress, but we know that our response to these offences still needs sustained focus – there is much more to do.

We have worked with the courts to implement a new operating model for the Crown Court and magistrates' courts – improving the quality of legal decision making and ensuring effective management throughout the life of each case. We have also made significant progress with our work to improve case strategy, so that we always present the strongest possible case in court.

We are utilising technology to improve efficiency, saving tens of thousands of hours of prosecutor time, while improving the quality of decisions; and we are exploring the opportunities created by AI. We have launched a faster online service for victim and witness expenses, and we are now piloting digital jury bundles.

Meanwhile, we continue to future-proof our workforce: investing in recruiting and retaining the best people – and especially strengthening our advocacy career pathways.

And we remain committed to making sure our prosecutions are fair. This has included publishing an ambitious plan to tackle racial disparities in our charging decisions and safeguard fair prosecution decision making for all.

We have achieved a great deal – but we continue to operate under significant pressure. This has been recognised and was reflected in our spending review settlement.

I am proud of our efforts this year to rise to meet the challenges that we face, and to find innovative and creative ways to address them. Every day, our dedicated people stand ready to improve our service, and to deliver justice through independent, fair and effective public prosecutions.

Stephen Parkinson

Director of Public Prosecutions



Performance report

Performance overview

The Performance overview provides a summary of the Crown Prosecution Service (CPS) and our purpose, objectives and performance during the year. It sets out at a high level the key risks and issues we have faced and how we have managed them. Further detail can be found in the Performance analysis on page 11.

Who we are and what we do

The CPS is at the heart of the criminal justice system in England and Wales, working with our partners to deliver justice through independent, fair and effective prosecutions. Our vision is to become:

“a leading voice in transforming the criminal justice system, using our legal expertise and digital capability to make the public safer and build the confidence of our diverse communities.”

We have more than 7,000 highly trained staff whose duty is to make sure the right person is prosecuted for the right offence, that victims are supported and that trials are fair so that offenders are brought to justice whenever possible. We are proud to be recognised as a leading employer, committed to supporting a diverse workforce that reflects the community we serve.

The CPS:

- decides which cases should be prosecuted – every charging decision is based on the same two-stage test in the Code for Crown Prosecutors
- determines the appropriate charges in more serious or complex cases, and advises

the police during the early stages of investigations

- prepares cases and presents them at court; and
- provides information, assistance and support to victims and prosecution witnesses

We do not investigate crime or choose which cases to consider; our prosecutors must review every case referred to us by the police or other investigators. We provide expert legal advice early in investigations to help build strong cases or identify where a suspect should not be charged.

We make our decisions independently of the police and of government. We must always be fair, objective, and impartial to secure justice for victims, witnesses, defendants and the public.

Last year the CPS brought just under 450,000 prosecutions, with just over four in every five cases leading to a guilty plea or verdict. However, our success is not measured by the conviction rate alone. A fair trial, properly brought, may lead to a guilty or not guilty verdict. Our job is not to seek an ever-higher proportion of guilty verdicts, but to make sure that every case which satisfies the legal test set out in the Code for Crown Prosecutors goes before the courts and is prosecuted independently and fairly.

We work with criminal justice partners across borders to tackle serious economic, organised and international crime and use our powers to confiscate the proceeds of crime at home and abroad.

Because we review every case sent to us, our work is extremely varied and can be complex in nature. We prosecute offences ranging from burglary and terrorism to domestic abuse and multi-million-pound fraud cases. What these cases all have in common is that they can have a devastating impact on victims.

Significant cases that the CPS has dealt with during 2024-25 include:

Operation Greenbank related to the devastating attack that took place on 29 July 2024 in Southport. The defendant, Axel Rudakubana, went to a Taylor Swift themed dance and yoga class which was attended by 26 girls aged between 6 and 11 years and carried out a horrific attack on those present. The prosecution team worked through went to footage and evidence to achieve justice for the victims and their families. The CPS authorised charges of three counts of murder, ten counts of attempted murder, possession of a bladed article, production of a biological toxin, namely, ricin and possession of a document likely to be useful for terrorism. He pleaded guilty to all counts on the indictment on the morning of trial. On the 23 January 2025 he was sentenced to 52 years' imprisonment.

Operation Longacre – Nicholas Prosper, who was 18 years old at the time of the offences, purchased a gun and ammunition illegally and shot his family in the early hours of 13 September 2024. After a neighbour knocked repeatedly on the door, he fled his home armed with the gun intending to commit a mass shooting at his former primary school. However, after hiding for over two hours he left the gun and cartridges hidden in some bushes and made his way to a nearby road where he was arrested by police. The CPS built its case on extensive evidence including internet searches and downloads and plans that Prosper wrote in prison; all of which showed the extent of his plot to become the country's most notorious school shooter. The defendant entered guilty pleas to three counts of murder, purchasing a firearm without a firearm certificate, possession of a firearm with intent to endanger life and possession of a bladed article. He was sentenced on 19 March 2025 to life imprisonment with a minimum term of 49 years.

Operation Skirp was one of the largest foreign intelligence operations in the UK and involved a conspiracy to commit espionage by a team of six Bulgarian operatives on behalf of the Russian State. The operatives were all UK-based, albeit their activity spanned several countries and targeted individuals and locations of interest to the Russian State. Working closely with the Metropolitan Police's Counter Terrorism Command, the prosecution team built a case based on a large body of evidence, including extensive Telegram communications; evidence of travel; financial evidence; and numerous technical items found at their home addresses after they had been arrested. All six defendants were convicted (three following a trial) and sentenced in May 2025 to terms of imprisonment ranging from five years and six weeks to ten years and eight months.

Operation Stovewood is a criminal investigation by the National Crime Agency (NCA) which commenced in April 2015. Its terms of reference are non-familial child sexual exploitation and abuse (CSEA) in Rotherham between 1997 and 2013. The operation was instigated following release of the Jay Report into the handling of CSEA in Rotherham in 2014 and has at its core 1400 files from an outreach/youth organisation operating between 1997 and 2012 called Risky Business. A total of 75 offenders have been charged by the CPS with 389 offences across 47 separate cases since the commencement of Operation Stovewood. The CPS has worked closely alongside law enforcement to prosecute these complex and challenging cases. To date 42 offenders have been convicted of 204 offences.

Our values

Our values are central to everything we do.

We will be independent and fair – We will prosecute independently, without bias and will seek to deliver justice in every case.

We will be honest and open – We will explain our decisions, set clear standards about the service the public can expect from us and be honest if we make a mistake.

We will treat everyone with respect – We will respect each other, our colleagues, and the public we serve, recognising that there are people behind every case.

We will behave professionally and strive for excellence – We will work as one team, always seeking new and better ways to deliver

the best possible service for the public. We will be efficient and responsible with taxpayers' money.

How we are organised

The CPS operates across England and Wales, with 14 geographical Areas prosecuting cases locally. Each Area is typically structured into magistrates' and Crown Court teams, in addition to specialist teams for Rape and Serious Sexual Offences (RASSO), and complex casework. Each Area is headed by a Chief Crown Prosecutor and works closely with local police forces and other criminal justice partners.

Nationally, we have an out-of-hours team, CPS Direct, who provide charging advice and authorisation to police forces outside normal

14 geographical Areas and CPS Direct

Cymru-Wales
East of England
East Midlands
London North
London South
Mersey-Cheshire
North East
North West
South East
South West
Thames and Chiltern
Wessex
West Midlands
Yorkshire and Humberside

CPS Direct

Central Casework Divisions

Special Crime and Counter
Terrorism Division

Serious Economic, Organised Crime
and International Directorate
including CPS Proceeds of Crime

Headquarters Directorates

business hours, and two Central Casework divisions, who deal with some of the most complex cases we prosecute.

Sitting within the Serious Economic, Organised Crime and International Directorate is the CPS Proceeds of Crime Division, a dedicated division responsible for all restraint, enforcement, and serious confiscation work, and the Organised Child Sexual Abuse Unit.

We also have a number of Headquarters Directorates, which provide corporate services and support to the prosecution teams. Our staff work closely with specialist investigators from a range of organisations, including the National Crime Agency, HM Revenue & Customs and the Independent Office for Police Conduct, as well as police forces across England and Wales.

Our operating environment and key challenges

This year's annual report represents our work in the final year of delivering our CPS 2025 strategy. We have experienced a change in government, which has included navigating a Spending Review and responding to changes in policy. In this complex and evolving environment, we continue to strive to improve our performance, services and public confidence.

Operational effectiveness

The volume of cases we handle remains challenging, and caseloads have continued to increase throughout this year as receipts into court have outpaced finalisations. This was further exacerbated by the disorder that occurred in Summer 2024, which required an unprecedented and co-ordinated response by the criminal justice system to deliver justice for the perpetrators.

The strength of the CPS is its staff. Retaining experienced staff and attracting legal professionals is key. We are continuing to 'grow our own', with clear progression pathways and are starting to see good results.

We continue to strive to be as effective as possible, exploring emerging technologies such as AI and digital tools. We have introduced new digital services and automated processes to improve casework management. The digital jury bundles programme will improve our efficiency and sustainability.

Violence against women and girls (VAWG)

Tackling VAWG remains a high priority. Despite the progress we have made, we recognise that much more work is needed to improve our prosecution processes and victim support.

Our work to improve our performance in Rape and Serious Sexual Offences (RASSO) cases includes the new National Operating Model for adult rape prosecutions, based on the independently reviewed Operation Soteria. As part of our Advocacy Strategy, we have increased the number of specialist RASSO external advocates by 44% to nearly 1,000.

We have also improved our support for adult victims of RASSO through dedicated Victim Liaison Officers – a consistent point of contact for victims within the CPS – and now offer a pre-trial meeting with members of the prosecution team.

Our work to improve our approach to Domestic Abuse (DA) prosecutions includes a new Joint Justice Plan, which focuses on stronger collaboration with the police to transform how we investigate and prosecute these cases, including through updated training.

Fairness for all

Maintaining public confidence in the criminal justice system is an ongoing challenge. This requires us to deliver prosecutions that are in the public interest as well as services that treat victims with empathy and defendants fairly.

This year we have built upon our work with Leeds University which identified racial disparities in charging decisions, with further research to understand its drivers. We then used this evidence base to develop an ambitious action plan to eradicate disproportionality from our legal decision-making.

Our strategy

Our organisational strategy *CPS 2025* was launched in 2020 and ended in March 2025. Within the strategy, we outlined five strategic aims.

- **Our people** – Support for the success and wellbeing of our people enables everyone to thrive.
- **Digital capability** – Our investment in digital capability helps us adapt to the rapidly changing nature of crime and improve the way justice is done.
- **Strategic partnerships** – The CPS is a leading voice in cross-government strategies and international cooperation to transform the criminal justice system.
- **Casework quality** – CPS legal expertise, casework quality and collaboration across the criminal justice system keep the public safer.
- **Public confidence** – We work with partners to serve victims and witnesses and uphold the rights of defendants in a way that is fair and understood by all communities.

Everything we have done over the past five years has been designed to deliver the strategic vision of CPS 2025. The performance analysis section explores the progress we have made against each of our five strategic aims.

Performance summary

This section touches on the main themes and highlights of our performance during the last year. These are then explored in more detail in the Performance analysis section below.

While our performance reflects our challenging operational environment we delivered significant and important achievements this year. We have improved our charging and casework quality, while enhancing digital benefits for case progression. We have improved our services to victims and witnesses; and the way we engage and motivate our people. We have increased awareness about who we are and what we do, through building stronger strategic relationships.

High-quality casework is crucial for fair and effective prosecutions. This year, we improved processes by implementing a new operating model in both the Crown Court and magistrates' court, enhancing legal decision-making and case management.

As a central part of the criminal justice system, we recognise the importance of developing strong relationships with our strategic partners and stakeholders. This year we worked proactively with criminal justice system partners to stabilise and improve the criminal justice system in the short, medium and long term.

This included providing operational insights and expertise to support the development of the Government's Safer Streets Mission, with landmark reviews into sentencing and the criminal courts. We also contributed to the coordinated and robust response across the criminal justice system to the public disorder in summer 2024.

We are dedicated to improving the service we provide to victims of crime. As of November 2024, every CPS Area now has at least one Victim Liaison Officer in its rape and serious sexual offences unit. Adult victims of rape and sexual offences are offered a pre-trial meeting with members of the prosecution team to have their questions answered.

In two CPS Areas, we are piloting directly informing victims about our charging decisions. This year we explained charging decisions and signposted support services to over 1000 victims.

We have maintained momentum in delivering our ambitious programme of digital projects, enhancing our capabilities, and increasing capacity. We have restructured our digital and technology functions to align to the government's digital and data professions.

We have invested in our internal capability and skills, while getting the right support from carefully selected suppliers, to enable us to meet the needs of frontline teams.

Our Casework App has delivered significant benefits and automation, reducing time spent managing case files. We also launched a faster online service for witness expenses. We continue to use automation and digitisation to drive out inefficiencies and improve file quality.

Our people are central to the delivery of the CPS' core purpose. We are committed to creating a diverse and inclusive workforce that reflects the communities we serve – attracting and supporting talented professionals to realise their potential.

This year's Civil Service People Survey (CSPS) showed that our people remain dedicated to our shared purpose and that results on learning and development remained above wider Civil Service benchmarks.

We have continued to make our work and insight available to Parliament and government which has promoted greater awareness and

understanding about the CPS' core role and functions. This has included 102 MP meetings with Chief Crown Prosecutors across all 14 CPS Areas since the General Election in July 2024. We also responded to 55 Parliamentary Questions – fewer than average due to the 2024 General Election hiatus.

Performance analysis

This section provides a summary of the CPS' performance against our CPS 2025 strategic aims and outcomes, most of which come from the delivery of the Business Plan 2024-25.

1. Our people

Support for the success and wellbeing of our people enables everyone to thrive.

Strategic workforce

Through the attraction, development and retention of our people across all professions, we have built firm foundations for a future focused workforce with the right skills and capability. Whilst the labour market has continued to bring challenges for our legal workforce, we have seen high internal promotion rates across Operational Delivery and specialist professions, indicating the success of our development, talent and succession strategies.

Our 'grow our own' approach – through our established Prosecutor Pathways – has remained essential within our legal workforce. As a result, we have limited our legal vacancy rate to 2.6%, and over 40% of Crown Prosecutor roles have been filled by internal candidates.

We use data from the CSPS to monitor the engagement and wellbeing of our people and deliver changes to improve their overall experience. The CPS response rate this year was 46% which showed a -15-percentage point (pp) decrease on the 2023 survey (61%)

and was 15pp lower than the Civil Service. Research demonstrated that this was primarily due to high workloads and a lack of trust in the survey, both of which CPS are proactively working to resolve. The CPS is partnering with DTUS to drive a more productive response rate, rebuild trust in the survey and increased staff engagement for 2025. The CPS is using different approaches such as pulse surveys, combined with a robust approach to action planning, to ensure quality and timeliness of improvements to support our peoples' experience in work.

We have introduced new initiatives such as 'Go Prosecute' to attract criminal law barristers and solicitors back into the profession following career breaks; and a new Crown Advocate 1 (CA1) role to secure development and progression pathways into advocacy. This saw 40 CPS employees moving into CA1 roles, boosting our crown advocacy resource.

We remained above the Civil Service Employee Engagement Index (EEI) benchmark for 2024 (64%). This is one of our highest EEI scores ever, and many of the core themes in the latest survey remained close to their highest historic levels. For example, we are proud that 'Organisational Objectives and Purpose' remained our highest scoring theme (90% positive), reflecting our people's deep understanding of, and commitment to, their part in delivering justice. We are also pleased that 'Learning and Development' maintained its highest ever score (63% positive) for the fifth year running and remains 7pp above the Civil Service benchmark. This investment in training and talent has remained key to supporting our strategic workforce plan and developing our people in successful CPS careers.

We are also proud that a benchmark against government HR functional standards reinforced our best-in-class service for how we recruit and onboard new people into the CPS – reflecting our strong track record in securing the right workforce and being an employer of choice for criminal law.

All parts of our workforce are diverse and inclusive

This year we remained in the Top 10 employers for Working Families, hold Disability Confident Leader status, were recognised as a Carer Confident Employer, are signatories to the Business In The Community Race at Work Charter and are a top 75 Employer in the Social Mobility Index.

Our diversity and inclusion initiatives remain evidence led, and data driven. We introduced measures such as a targeted coaching offer, career development workshops and interview skills development for groups where positive action is needed. These initiatives formed part of our commitments in the CPS' Disproportionality Action Plan.

2. Digital capability

Our investment in digital capability helps us adapt to the rapidly changing nature of crime and improve the way justice is done.

The maturity of artificial intelligence has progressed at pace last year bringing with it opportunities and risks. The CPS has continued to work with criminal justice partners and expert practitioners to explore how AI can improve productivity and efficiency.

Building on our momentum from previous years we have designed and launched new digital services and automated processes for frontline colleagues to improve how casework is managed.

We have successfully tested replacing paper jury bundles with digital ones, improving sustainability and driving efficiencies. We have developed a plan to pilot the service at a number of court sites in 2025-26, gathering user and colleague feedback to inform a national roll out.

This year, we restructured our digital and technology functions to align to government digital and data professions, making sure we have the right balance of in-house capability and support from carefully selected suppliers to meet the digital and technology needs of frontline colleagues.

Creating efficiency through new digital tools

Our Casework App has delivered significant benefits over the past year, saving an estimated 150,000 working hours.

We have streamlined the management of emails through email automation: automatically processing messages and forwarding them to our Case Management System. We have now automatically processed over 2.2 million emails, significantly reducing the time spent on manual tasks and saving over 20,000 working hours. Staff can now focus on higher value work, while reduced manual intervention has also improved data accuracy, and the overall quality of case information.

Easier ways for our people to identify priority work

We have introduced new Work Management dashboards that provide managers with a daily summary of tasks and directions across Magistrates and Crown Court Units. Using Power BI-based reporting, we have automated existing processes, reduced manual intervention, and improved data accuracy – helping managers more effectively oversee and support their teams

We have also replaced the existing task management interface with a new, user-friendly tool designed to improve case progression and prioritisation, making it easier for teams and individuals to manage tasks.

Introducing a new online service for victims and witness expenses

The CPS' first digital service for victims and witnesses simplifies the process of claiming expenses ensuring timely payments and

enhancing accessibility and transparency. The application is designed to be accessible to all users, including those with disabilities, so that everyone can easily claim back costs to support their attendance at court.

The new system provides clear guidance and information on the expenses claim process, helping witnesses understand what they can claim and how to do so. By digitising the expenses claim process, we have eliminated the need for paper forms and postal submissions, with 99.9% of witness claims now processed digitally.

3. Strategic partnerships

The CPS is a leading voice in cross-government strategies and international cooperation to transform the criminal justice system

The CPS worked closely with criminal justice partners to provide operational insight into the Safer Streets Mission. We continue to work with cross government criminal justice governance to support the government's aim of improving confidence within the criminal justice system.

We have contributed to the independent review of the criminal courts and the sentencing review to inform the radical changes needed to stabilize and improve the criminal justice system in the short, medium and longer term.

Operational policy/Local Criminal Justice Boards

The CPS has worked closely with the National Police Chiefs' Council (NPCC) to improve frontline communication. We have designed and implemented national guidance and increased casework conversations between prosecutors and police officers across CPS Areas.

We have continued to engage with Police and Crime Commissioners (PCCs) on issues central to their role as conveners of Local Criminal

Justice Boards, such as race disproportionality in CPS decision-making. We also contributed to the induction programme for those PCCs who were newly elected in May 2024.

We lead on futures thinking to understand issues across the criminal justice system

Last year, we prioritised our work around two insights: the changing nature of work and skills; and the impact of disinformation and a loss of public trust in the justice system.

We shared these insights and helped build capability to allow teams to consider futures thinking when building plans and long-term strategies. This included supporting the development of the CPS' next organisational strategy and the Safer Streets Mission, including through a cross-CJS futures exercise for Permanent Secretaries.

We advise Parliamentarians and Ministers on the operational implications of law and policy

We have continued to work collaboratively with government departments on draft legislative proposals and bills. We have provided prosecutorial expertise on the Crime and Policing Bill, the Border Security, Asylum and Immigration Bill and the Victims, Courts and Public Protections Bill.

We have developed our organisational position around AI, ensuring we are aligned to wider government priorities, strategies and publications from central government.

This included working with both the Ministry of Justice and the Home Office to share prosecutorial insights on proposed AI offenses, and the potential impact of AI on the criminal justice system. We also engaged with the Department for Science, Innovation and Technology (DSIT) in developing wider frameworks and governmental AI strategies.

We deliver justice across borders through effective international collaboration

We have supported the Home Office and law enforcement partners with the national roll out of Crime Overseas Production Orders (COPO). By sharing our expert legal and international knowledge, to shape processes and policies, we have safeguarded the admissibility of COPO material and shaped Home Office activities to maximise the impact of this valuable tool in criminal investigations and prosecutions – while supporting a strong and effective relationship with the United States of America.

We played a key role in shaping the Border Security Command, including influencing the Border Security, Asylum and Immigration Bill to strengthen our ability to prosecute pilots of small boats. We have also engaged with international partners to strengthen our cooperation abilities, including securing agreement between key countries to share real time evidence and seize small boat equipment, supporting the government and NCA's disruption priorities.

Our international work also supports UK domestic casework outcomes, achieving justice for UK victims by developing international casework strategies that carefully navigate complexities in cross border crimes.

Through international cooperation and our Liaison Prosecutor Network, we have secured the return of individuals, assets and evidence from overseas. For example, our Liaison Prosecutor in Pakistan was essential in securing vital evidence in the conviction of Urfan Sharif, Beinash Batool and Faisal Malik for the murder of Sara Sharif in December 2024. They were sentenced to a combined total of over 89 years in prison.

4. Casework quality

CPS legal expertise, casework quality and collaboration across the criminal justice system keep the public safer

Casework quality remains central to the work of the CPS. The Code for Crown Prosecutors sets out key principles for our decision making, while our published legal guidance supplements this by addressing specific areas of our work. By keeping our guidance under review, we continue to provide a clear and effective framework for our decision-making.

Cases are progressed in a timely manner

Last year, Crown Court backlogs remained an unprecedented challenge for the criminal justice system. The CPS Crown Court backlog stood at 87,469 in March 2025, which is significantly higher than the pre-pandemic February 2020 baseline of 44,317 cases.

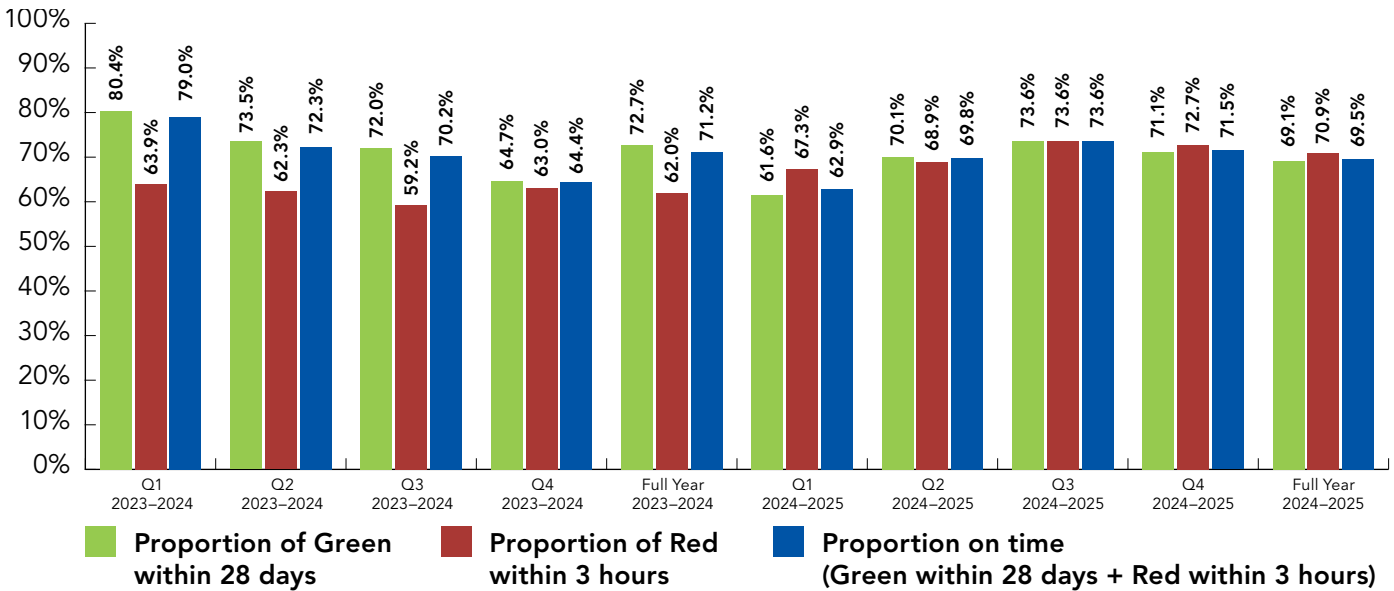
We have continued delivering our full range of core functions throughout these challenging times through proactive investment in digital

capability, strong governance, a nationally led approach, and the management of regional variance in caseloads through our Central Prosecutor Team (CPT).

This year we have completed the roll out of our new operating model for both the Crown Court and magistrates’ court, with a focus on casework strategy, to improve the quality of legal decision making and ensure thorough strategic planning throughout the case.

We saw a slight decline in overall charging performance in 2024-25 as show in table 1. The main reason for this was the 6% increase in the number of pre-charge decision referrals from the police. This was further exacerbated by the pre-charge decision workload being at an all-time high. The increase in case complexity and case mix prolongs the time it takes to verify that police file submissions are of appropriate quality to ensure a timely charging decision can be made.

Table 1 – Success Measure: % of charging decisions completed on time¹



1 Previous data published in the Annual Report and Accounts only included the 14 CPS Area rate and will be different from the figures shown in this graph. For publication purposes we publish national data which also includes the work of the Casework Divisions, which are not region-specific and deal with specialised caseloads such as organised crime and terrorism. Future publications will be consistent with the data provided in this graph.

We are a demand-led service and receive case files from the police and a small number of other investigatory agencies. The timeliness of our charging decisions is affected by the quality of the referrals we receive. We measure the quality of files through compliance with the Director's Guidance 6th Edition, which is issued by the Director of Public Prosecutions under the provision of section 37A of the Police and Criminal Evidence Act 1984. The Director's Guidance sets out what should be included in police submissions for the CPS to determine whether and what to charge in each case.

To aid compliance, this year, we published a joint Director's Guidance Assessment (DGA) frequently asked questions document, as well as rolling out supervisor training. Compliance is assessed by the application of the DGA and table 2 shows the CPS' compliance.

In 2024-25 police compliance as shown through DGA stood at 60.4%, a 2.6 percentage point improvement on 2023-24 performance (which stood at 57.8%). To ensure strong prosecution reviews and decisions, 35% of cases require further information to ensure a quality decision and or outcome.

Table 2 – Director's Guidance Assessment Compliance

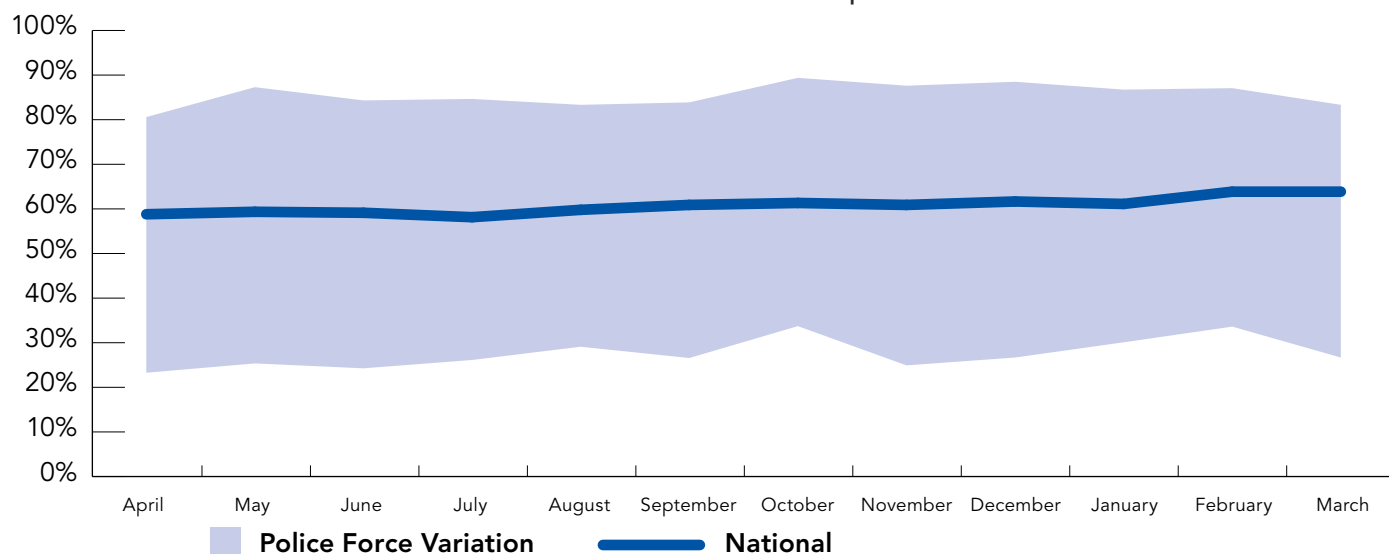


Table 3 – Magistrates' court caseloads

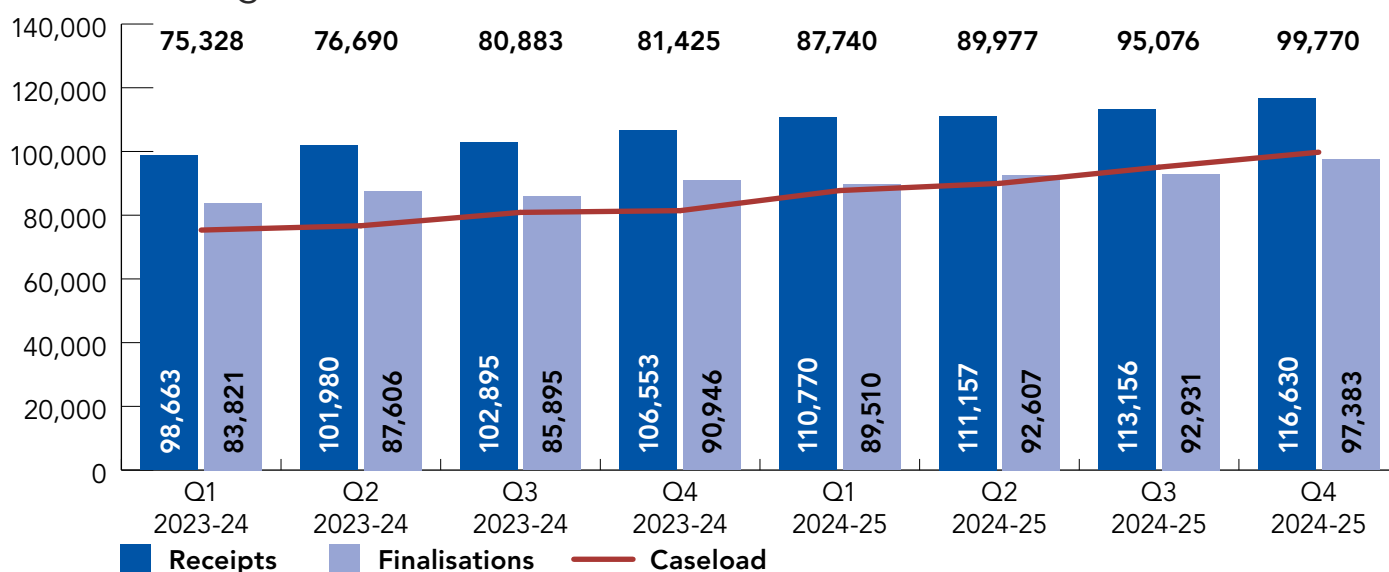
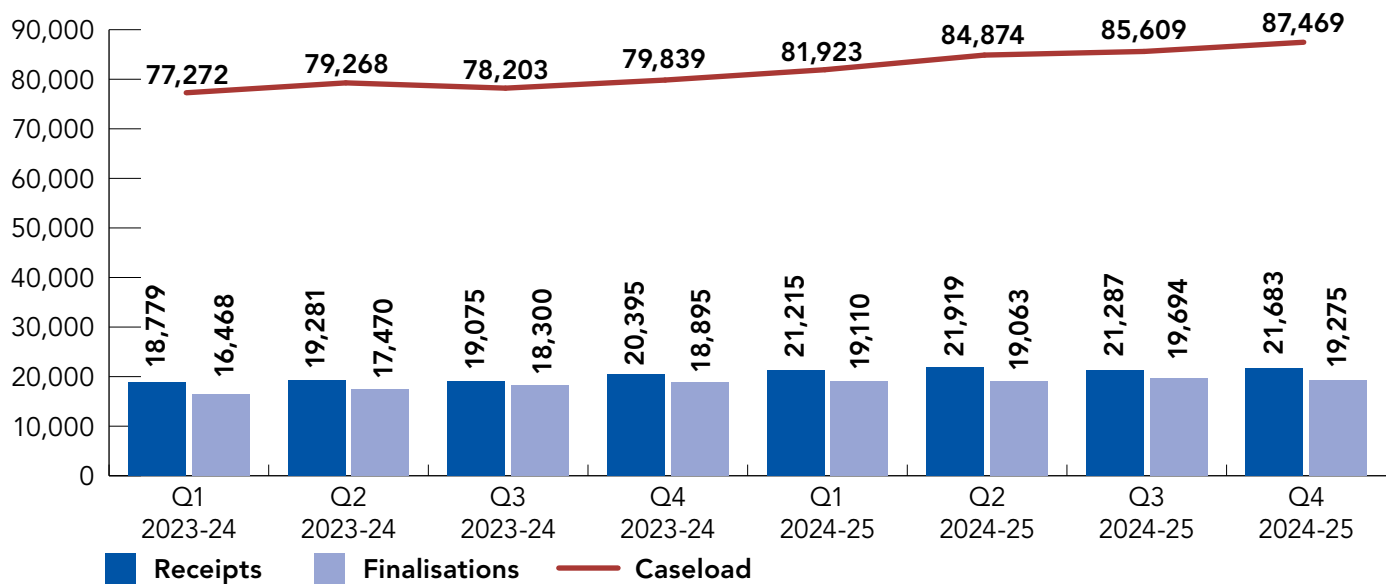


Table 4 – Crown Court caseloads

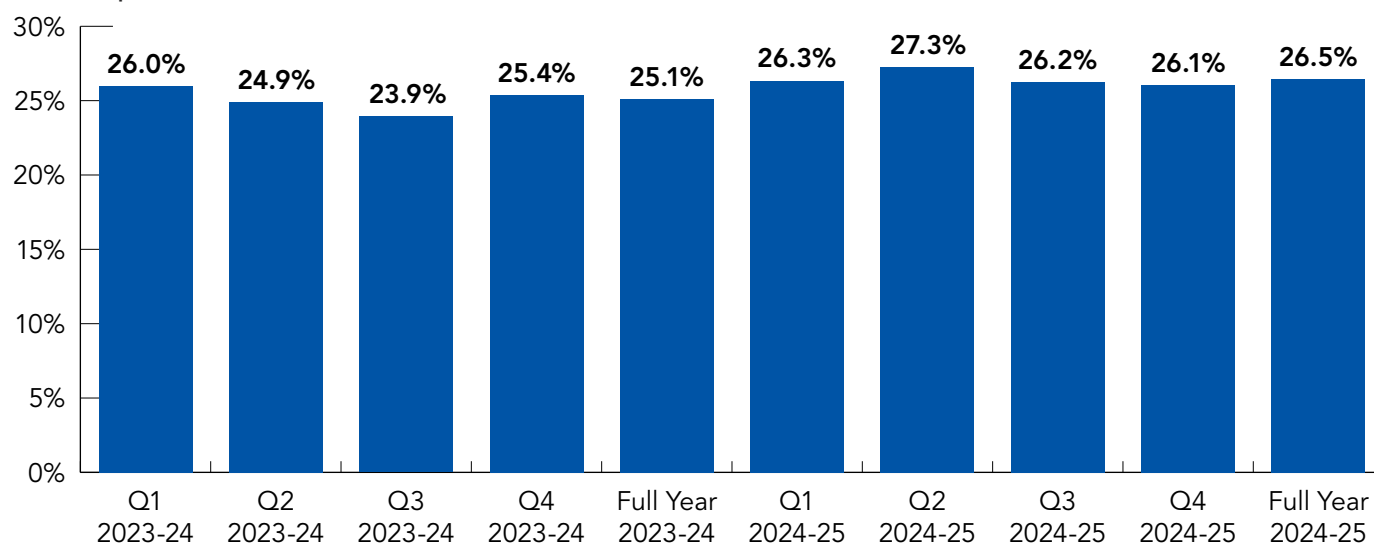


The CPS has a responsibility to continually review cases and take account of any change in circumstances. If the prosecutor considers that the case no longer meets the evidential or public interest test set out in the Code for Crown Prosecutors then it is their duty to drop the case. If a prosecution is to be dropped it is fairer and more efficient to drop it at the earliest opportunity. Table 5 shows the proportion of dropped cases that were not dropped until the third or subsequent hearing. Dropped cases include those discontinued in advance of the hearing, where the CPS offered no evidence, those withdrawn at court, and cases where the defendant was bound over to keep the peace. There is a slight increase in cases dropped at third or subsequent

hearing in 2024-25 when compared to 2023-24. While there is a driving factor of victims and witnesses disengaging with the process and withdrawing their support for prosecutions due to delays in the system, this reduction highlights the fact that our revised operating models have encouraged earlier reviews of cases.

This has allowed us to take prompt action when a victim or witness disengages; ensuring that action is taken to either support the victim or witness where appropriate, or that the case is promptly taken out of the system and that unnecessary hearings do not take place – reducing inefficiency.

Table 5 – Success measure: % of Magistrates’ court cases dropped at 3rd or subsequent hearing



Cases are dealt with effectively

Under joint CPS-Police governance, a new charging model has been rolled out from September 2022 across all CPS Areas and their respective police forces. Over the last year, we completed the roll out of the model.

The new model was jointly agreed between policing and the CPS after extensive testing. It affords priority to the most serious cases in terms of threat, risk, and harm. It also simplifies submission routes for all cases by using more efficient digital processes, focusing on quality, timeliness and better real-time communication between the CPS and police investigators.

The initial six-month evaluation of the new model confirmed it was achieving the anticipated benefits. A second evaluation report was produced before the end of July 2024 to further monitor progress – and again confirmed it was proving beneficial.

This year we have continued to improve our approach to case strategies. Our ability to express a clear case strategy is an essential element of our work and we have continued to deliver a programme to enhance prosecutors’ skills and capabilities in this area.

We have continued to support prosecutors by developing podcast training and publishing

updated legal guidance which gives clear direction on evidential and public interest factors to support charging decisions.

We have continued to prioritise improvements in how we progress rape and serious sexual offences cases. We have analysed the wide range of activity and approaches undertaken by CPS Areas in response to Operation Soteria to address falls in referrals, efficiency and effectiveness of rape prosecutions, support for victims, and engagement with specialist services providers and interest groups. This analysis has been informed by the findings of an independent academic review. This work culminated in the CPS National Operating Model for prosecuting adult rape – launched in July 2023 and consisting of 29 elements to ensure a uniform approach, rooted in best practice, across the CPS.

By the end of 2024, all 29 recommendations having been delivered.

These include joint agreements with police concerning aspects of early advice from the CPS during investigations, refreshed training for prosecutors, guidance on ‘suspect-centric’ approaches, specialist case progression

resources, and dedicated communications channels for specialist Independent Sexual Violence Advisers.

Table 6 – Rape receipts and charges

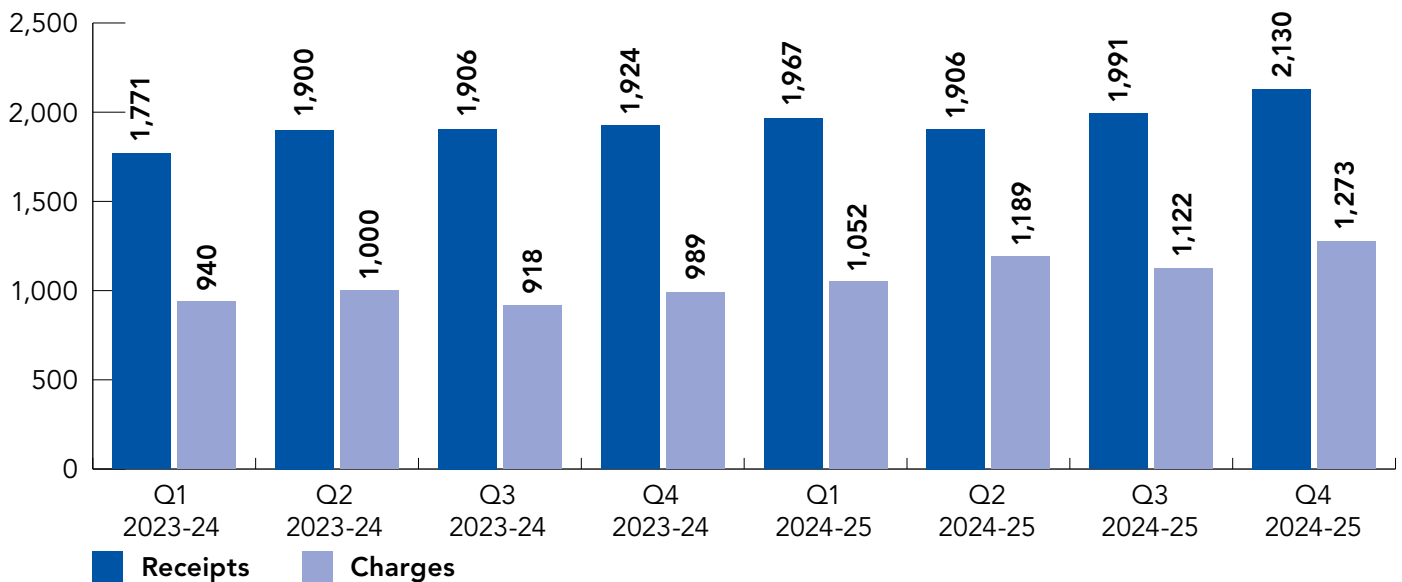


Table 7 – Success measure: % of Judge directions that are complied with on time

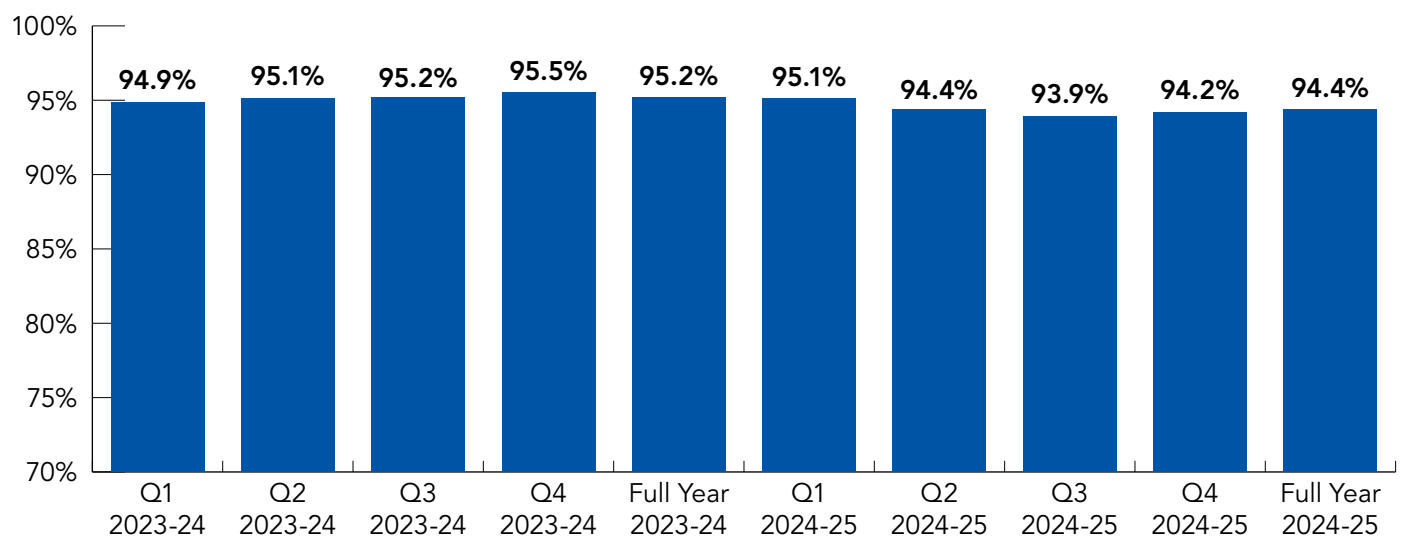
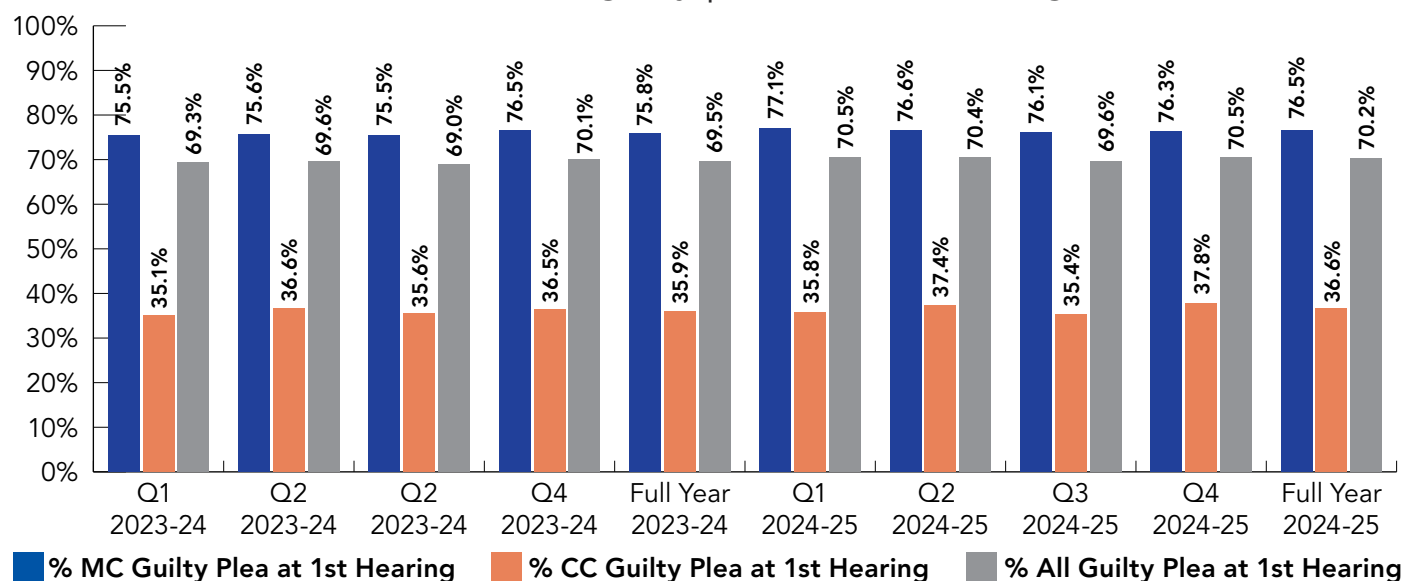


Table 8 – Success measure: % of guilty pleas at first hearing



Guilty pleas at first hearing are expressed as a percentage of all guilty pleas. There is a 0.7 percentage points improvement from the previous year.

The quality of our casework is enhanced through partnership working

We remain determined to improve our work on Domestic Abuse (DA) cases. We have developed a Domestic Abuse Joint Justice Plan (DAJJP) that is transforming how we investigate and prosecute domestic abuse cases, while providing flexibility to respond to local needs and service provision. The DAJJP promotes collaboration between the CPS and policing, which is key to securing justice for victims and holding offenders to account.

We conducted extensive stakeholder engagement activities and considered the academic research from Operation Soteria and inspectorate recommendations to inform the strategic priorities of the DAJJP.

We have also worked with police and the Home Office to develop Domestic Abuse Protection Order pilots and set up Local Partner Steering Groups. We have updated our guidance on DA, stalking and harassment and coercive and controlling behaviour to support prosecutors with their case strategy. Training has also been improved across VAWG casework with compulsory DA

refresher training and modules on stalking and coercive control offences now available to all prosecutors.

5. Public confidence

We work with partners to serve victims and witnesses and uphold the rights of defendants in a way that is fair and understood by all communities

The public rightly expect us to effectively deliver independent and fair prosecutions. Having a service that treats victims and defendants properly is key to building the public's confidence in the CPS and the wider criminal justice system.

This year we have worked to improve the way we communicate with victims and witnesses, challenged ourselves to tackle racial disproportionality and worked with partners to respond swiftly and effectively to the violent disorder seen last summer – including communicating our work effectively to the public.

Victims and witnesses have a fair experience interacting with us, regardless of outcome

As well as our work to improve our support to all adult victims of rape and serious sexual offences, we have taken wider action to improve the standard of our communications with all victims, including a thorough review of our Victim Communication and Liaison Scheme letters.

As of April 2025 over 800 staff in victim facing roles will have received training in trauma informed communication.

We have provided new letter templates and guidance for communicating with victims, developed jointly with victim input. Our work on improving the service we offer to victims of crime is ongoing. Looking forward, we will continue to improve our service, including through staff training and improved monitoring. We will evaluate our pilots and take a decision about next steps.

We understand how best to serve our diverse communities

We have published an ambitious [plan to tackle racial disproportionality](#) and safeguard fair prosecution decision-making for all.

Our plan was developed after research, commissioned by the CPS and overseen by an independent Disproportionality Advisory

Group, found that defendants from minority ethnic backgrounds were significantly more likely to be charged for a comparable offence than white British defendants.

The public understand our value

In summer 2024, during the worst disorder the UK had seen for over a decade, we worked hard to tackle misinformation and share clear messages direct to the public. We used media engagement, broadcast interviews and digital content on social media to explain the law on violent disorder, publicise our charging decisions and make sure the public knew that those responsible for the disorder were being prosecuted quickly and effectively – all contributing to deterring further offending.

Our programme of public polling helps us understand and track the level of public confidence in our work. We surveyed levels of confidence in the fairness, effectiveness, and independence of the CPS and of the wider criminal justice system. All three CPS measurements saw improvements from the previous reporting year and tracked higher than measurements for the wider criminal justice system, with more than half of those surveyed online agreeing that the CPS is fair and independent.

Table 9 – Confidence that the CPS and CJS are “fair”

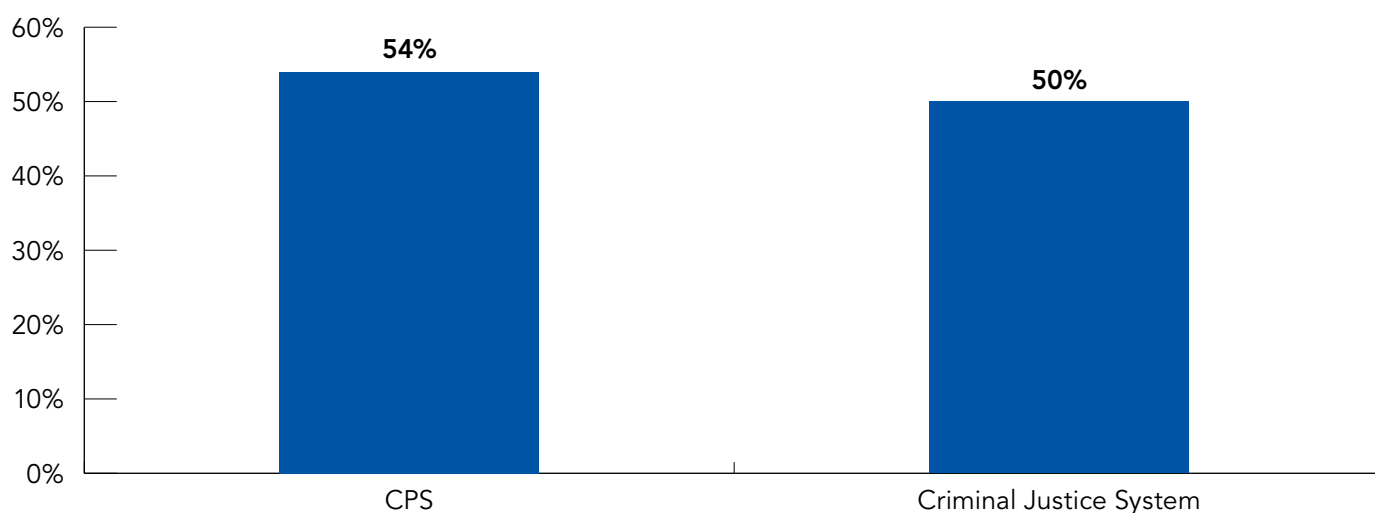


Table 10 – Confidence that the CPS and CJS are “effective”

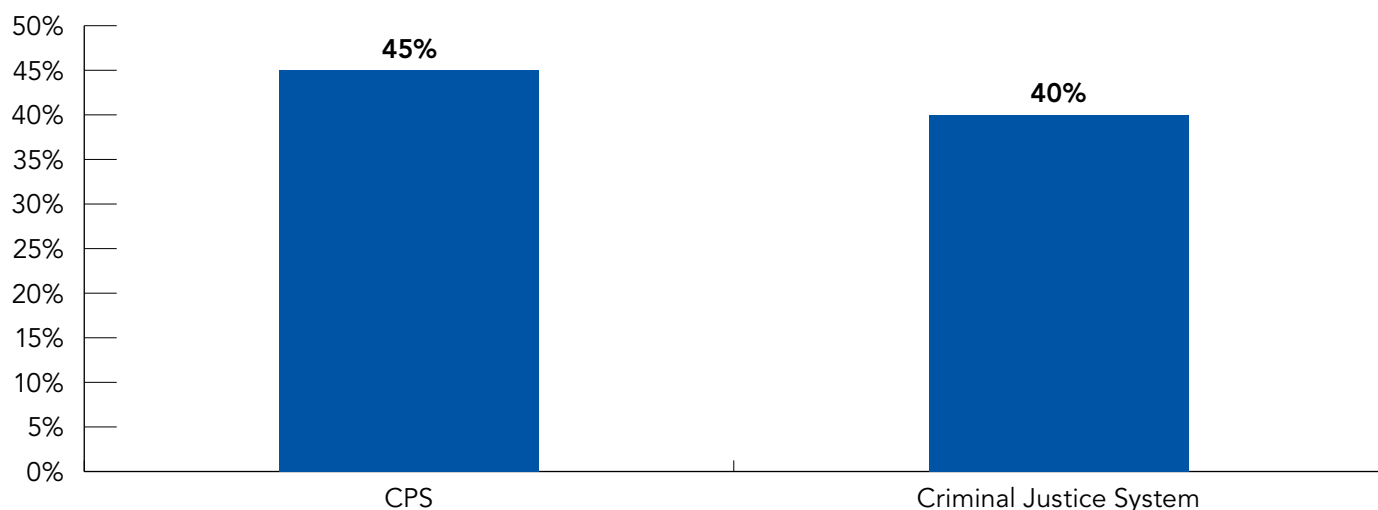
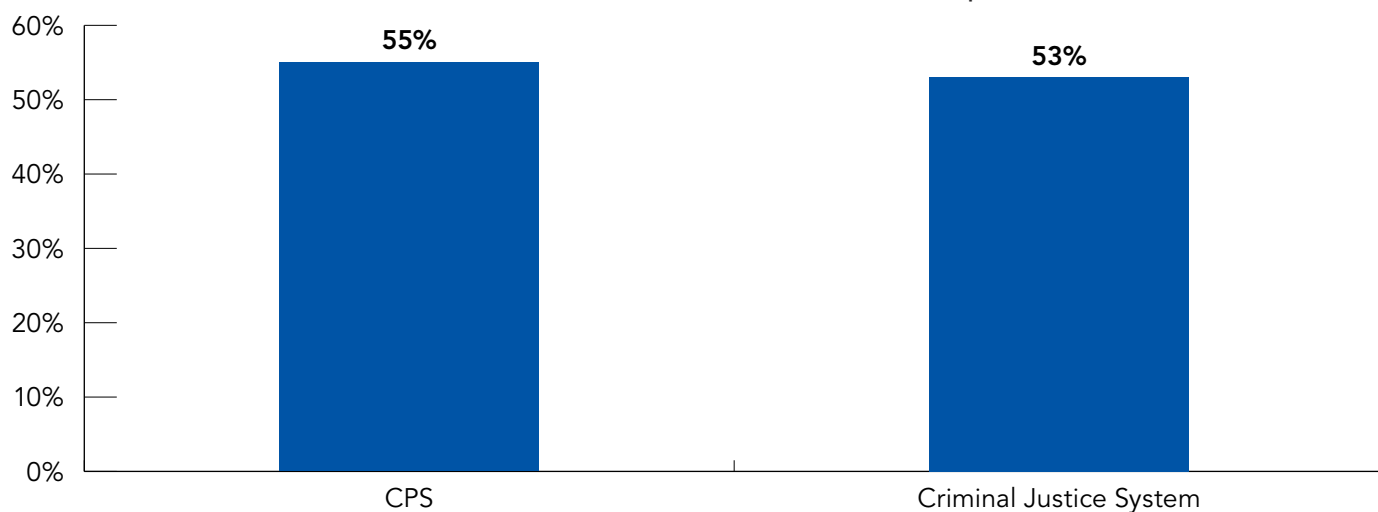


Table 11 – Confidence that the CPS and CJS are “independent”



Financial review

The CPS receives the majority of its resources in the form of Parliamentary funding through the supply Estimate process. This is supplemented by income, relating predominantly to awards of costs made against convicted defendants and to the Asset Recovery Incentivisation Scheme (ARIS). The CPS is accountable to Parliament for how it uses these funds and must work within the control totals that Parliament sets. The CPS' net funding for 2024-25, as voted by Parliament, was £923 million. We operate within the control framework set by HM Government and set out in Managing Public Money.

The total amount a department spends is referred to as the Total Managed Expenditure which is split into:

- **Annually Managed Expenditure (AME):** This spend is volatile or demand-led in a way that CPS cannot control such as movements in provisions or impairments.
- **Department Expenditure Limit (DEL):** HM Treasury set firm limits for DEL spend as it is understood and controllable. The limit is set at spending reviews which usually occur every three to five years.

Budgets are also split into:

- **Resource:** this is most day-to-day income and spending including delivery of public services and running public sector bodies.
- **Capital:** captures investment activities such as purchase and disposal of property, plant and equipment and intangible assets.

Resource DEL is further split into:

- **Programme:** income and spending that relates directly to the delivery of departmental objectives and front-line spending.
- **Admin:** covers administrative functions and other overheads.

Where CPS spent its money in 2024-25

CPS' income and expenditure is reported in the Statement of Comprehensive Net Expenditure (SoCNE) (page 86), and the Statement of Outturn against Parliamentary Supply (SOPS) (page 75). A reconciliation between the SoCNE and the SOPS can be found on page 79.

For the year ended 31 March 2025, CPS reported a net expenditure of £882 million. During 2024-25 CPS spent 56% of its DEL funding on our internal workforce, in particular Legal and Frontline pay and 29% on work undertaken on behalf of the CPS by the external Bar and supporting victims and witnesses attending court. CPS also made a number of transactions within AME budgets including an allowance for expected losses relating to costs awards income and the write back and utilisation of provisions for both legal cases and dilapidations.

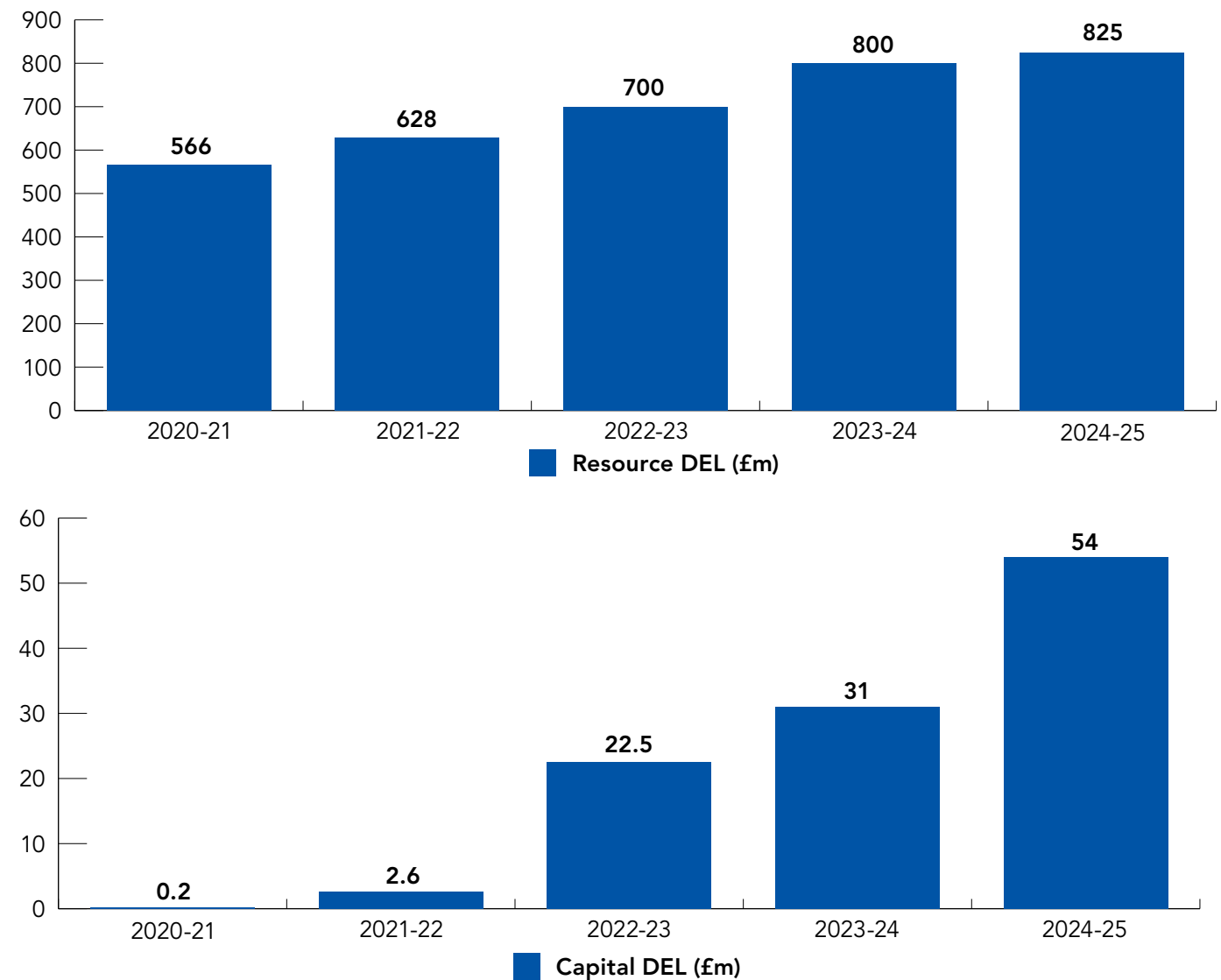
Significant variances between Estimate and outturn

The table below shows the CPS' performance against our 2024-25 control totals. This table ties directly to the Statement of Outturn against Parliamentary Supply page 75.

| | Estimate £000 | Outturn £000 | Variance £000 | Explanation of significant variances between Estimate and outturn |
|---------------------------------------|------------------|-----------------|------------------|--|
| Resource DEL (excluding depreciation) | 826,487 | 805,194 | 21,293 | CPS' funding was reset with HM Treasury and approved by Parliament at the Supplementary Estimate 2024-25. The revised funding envelope provided CPS with additional resources primarily to address prosecution demand pressures, which had become a growing financial risk in that year. A number of factors subsequently resulted in CPS outturn being a 2.8% underspend against Resource DEL: <ul style="list-style-type: none"> • Expenditure on digital programmes which was expected to score against resource DEL being recorded against capital DEL • Prosecution costs were lower than we had anticipated they could be, partly as a result of the in-year revisions to the number of Crown Court sitting days. • Staffing budgets were underspent as the impact of headcount caps imposed across government resulted in staffing levels being lower than planned. • CPS benefitted from successes in recovering more income, largely through the Asset Recovery Incentivisation Scheme. |
| Depreciation | 22,593 | 20,033 | 2,560 | |
| Resource DEL | 849,080 | 825,227 | 23,853 | |
| Of which administration: | 45,926 | 44,557 | 1,369 | |
| Resource AME | 7,950 | 1,708 | 6,242 | AME costs are inherently hard to predict due to the nature of the expenses. The impairment of costs awarded to CPS, civil litigation cases and movements in resource dilapidations were all smaller than expected at the time of submitting the Supplementary Estimate. |
| Capital DEL | 63,400 | 53,781 | 9,619 | The underspend against capital budgets was due to accounting adjustments for discounting in relation to IFRS16 leases not being factored into the Estimate. |
| Capital AME | 2,859 | 960 | 1,899 | The underspend against Capital AME was due to the movement in dilapidations provisions for IFRS16 properties not being as large as anticipated. |
| Net cash requirement | 846,977 | 846,071 | 906 | The variance between the net cash requirement estimate and outturn is largely as a result of variances outlined above. |

Budget outturn trend analysis

The following charts show the CPS’ Resource DEL and Capital DEL outturn for the past five years.



Payment to suppliers and witness expenses

The CPS is committed to paying bills in accordance with agreed contractual conditions or, where no such conditions exist, within 30 days of receipt of goods or services or the presentation of a valid invoice, whichever is the later. The CPS also seeks to pay all expenses to prosecution witnesses within five working days of receipt of a correctly completed claim form.

In 2024-25 the CPS settled 96.9% of undisputed invoices and staff and witness expense claims within 10 days of receipt (2023-24, 96.2%). In 2024-25 the CPS paid no (2023-24, £nil) interest due under the Late Payment of Commercial Debts (Interest) Act 1998.

Casework statistics

In these statistics, a defendant represents one person in a single set of proceedings, which may involve one or more charges. A set of proceedings usually relates to an incident or series of related incidents that are the subject of a police file. If a set of proceedings relates to more than one person then each is counted as a defendant. Sometimes one person is involved in several sets of proceedings during the same year: if so, they are counted as a defendant on each occasion. Cases involving

mixed pleas of guilty to some charges while other charges proceeded to contest are treated as a single defendant case.

The annual casework statistics in this report comprise defendants dealt with by the 14 CPS Areas and the specialised casework handled by the Central Casework Divisions, which include those proceedings previously conducted by the Department for Environment, Food and Rural Affairs, the Department for Work and Pensions (DWP), the Department of Health and Social Care and the former Revenue and Customs Prosecution Office.

Table 1: Magistrates' courts: caseload

Table 1 shows the number of cases dealt with by the CPS in 2024-25 and in the two preceding years.

| | 2022-23 | 2023-24 | 2024-25 |
|--|---------|---------|---------|
| Pre-charge decisions In around 35% of all prosecutions, Crown Prosecutors are responsible for deciding whether a person should be charged with a criminal offence and, if so, what that offence should be in accordance with the Director's Guidelines. The figures shown here comprise all such decisions, regardless of whether the decision was to prosecute or not. | 194,351 | 204,772 | 226,394 |
| Charged The prosecutor is satisfied there is enough evidence to provide a "realistic prospect of conviction" against each suspect and that the prosecution is in the public interest. | 130,143 | 134,848 | 149,411 |
| No prosecution A decision to take no further action for either evidential or public interest reasons. | 34,358 | 32,753 | 35,739 |
| Administratively finalised | 28,059 | 35,609 | 39,692 |
| Out of court disposals A simple caution, conditional caution, reprimand, final warning or TIC (taken into consideration) issued by the CPS at pre-charge stage. | 1,400 | 1,252 | 1,282 |
| Prosecuted by the CPS This figure comprises all defendants charged or summonsed whose case was completed in magistrates' courts during the period, including those proceeding to a trial or guilty plea, those discontinued, and those which could not proceed. Cases committed or sent for trial in the Crown Court are not included in magistrates' caseload data. Further information on the type of finalisations is shown at table 3. | 341,940 | 348,268 | 372,431 |
| Other proceedings | 89 | 102 | 129 |

Table 2: Magistrates' courts: types of cases

Table 2 shows the different types of cases dealt with by the CPS in magistrates' courts. They are:

| | 2022-23 | 2023-24 | 2024-25 |
|---|---------------------|---------------------|---------------------|
| Summary Cases which can be tried only in the magistrates' courts. | 161,838 (39.53%) | 151,602 (35.60%) | 157,010 (34.25%) |
| Indictable only/either way Indictable only cases can be tried only in the Crown Court, but either way cases may be tried either in magistrates' courts or in the Crown Court. | 247,571 (60.47%) | 274,063 (64.40%) | 301,388 (65.75%) |
| Total | 409,409 | 425,665 | 458,398 |

The above figures include cases committed or sent for trial in the Crown Court as well as prosecutions completed in magistrates' courts. These volumes are higher than the prosecution volumes reported in table 1 because a case committed or sent for trial is not finalised until the prosecution is completed at the Crown Court.

Table 3: Magistrates' courts: case outcomes

Table 3 shows the outcome of defendant cases completed during the year. These are cases where a decision has been made by the police or the CPS to charge or summons. Cases may proceed to prosecution or be discontinued at any stage of the proceedings up to the start of trial.

| | 2022-23 | 2023-24 | 2024-25 |
|---|---------------------|---------------------|---------------------|
| Warrants etc. When the prosecution cannot proceed because the defendant fails to attend court and a Bench Warrant has been issued for their arrest; the defendant has died or is found unfit to plead; or where proceedings are otherwise adjourned indefinitely. If the police trace a missing defendant or fitness to plead is established, then proceedings can continue. | 11,186 (3.27%) | 11,402 (3.27%) | 12,235 (3.29%) |
| Discharges Committal proceedings in which the defendant is discharged. | 13 (0.00%) | 16 (0.00%) | 16 (0.00%) |
| Dismissals – no case to answer Cases in which the defendant pleads not guilty and prosecution evidence is heard, but proceedings are dismissed by the magistrates without hearing the defence case. | 465 (0.14%) | 473 (0.14%) | 451 (0.12%) |
| Dismissals after trial Cases in which the defendant pleads not guilty and proceedings are dismissed by the magistrates after hearing the defence case – a not guilty verdict. | 8,803 (2.57%) | 8,337 (2.39%) | 8,283 (2.22%) |
| Guilty pleas Where the defendant pleads guilty. | 263,866 (77.17%) | 272,040 (78.11%) | 294,022 (78.95%) |
| Prosecutions dropped (including bind overs) Consideration of the evidence and of the public interest may lead the CPS to discontinue or drop proceedings at any time before the start of the trial. The figures include cases discontinued in advance of the hearing, where the CPS offered no evidence, and those withdrawn at court. Also included are cases in which the defendant was bound over to keep the peace. | 36,740 (10.74%) | 36,176 (10.39%) | 37,430 (10.10%) |
| Convictions after trial Cases in which the defendant pleads not guilty but is convicted after the evidence is heard. | 15,284 (4.47%) | 14,415 (4.14%) | 14,533 (3.90%) |
| Proofs in absence These are mostly minor motoring matters which are heard by the court in the absence of the defendant. | 5,583 (1.63%) | 5,409 (1.55%) | 5,465 (1.47%) |
| Total | 341,940 | 348,268 | 372,435 |

During 2024-25, a total of 3,542 defendants pleaded guilty to some charges and were either convicted or dismissed after trial of other charges. To avoid double counting, and to ensure consistency with figures for previous years, the outcome for these defendants is shown as a guilty plea.

Table 4: Magistrates' courts: committals to the Crown Court

In addition to the above cases, which were completed in magistrates' courts, the following numbers of defendants were committed or sent for trial in the Crown Court:

| | 2022-23 | 2023-24 | 2024-25 |
|----------------------|---------|---------|---------|
| Committals for trial | 67,521 | 77,439 | 85,990 |

Table 5: Crown Court caseload

Table 5 shows the number of defendants whose case was completed in the Crown Court:

| | 2022-23 | 2023-24 | 2024-25 |
|--|---------|---------|---------|
| Prosecuted by the CPS This figure comprises all cases proceeding to trial or guilty plea in the Crown Court, together with those discontinued or dropped by the CPS after having been committed or sent for trial. The outcome of these proceedings is shown at table 7. | 60,112 | 71,133 | 71,133 |
| Appeals Defendants tried in magistrates' courts or at the Crown Court may appeal to the Crown Court or Higher Appeal Courts (respectively) against their conviction and/or sentence. | 11,034 | 9,978 | 9,978 |
| Committals for sentence Some defendants tried and convicted by the magistrates are committed to the Crown Court for sentence, if the magistrates decide that greater punishment is needed than they can impose. | 19,612 | 22,919 | 22,919 |

The central Casework Divisions handled 5,851 appeals against conviction and/or sentence or extradition, which are included in the table above.

Table 6: Crown Court: source of committals for trial

| | 2022-23 | 2023-24 | 2024-25 |
|--|--------------------|--------------------|--------------------|
| Magistrates' directions These are either way proceedings which the magistrates thought were serious enough to call for trial in the Crown Court. | 34,199 (57.12%) | 39,895 (56.29%) | 43,460 (56.62%) |
| Defendants' elections These are either way proceedings in which the defendant chose Crown Court trial. | 3,095 (5.17%) | 3,719 (5.25%) | 4,283 (5.58%) |
| Indictable only These are more serious cases which can only be tried in the Crown Court. | 22,578 (37.71)% | 27,259 (38.46%) | 29,010 (37.80%) |
| Total | 59,872 | 70,873 | 76,753 |

Table 7: Crown Court: case outcomes

Cases against defendants committed for trial in the Crown Court can be completed in several ways:

| | 2022-23 | 2023-24 | 2024-25 |
|---|--------------------|--------------------|--------------------|
| Warrants etc. When the prosecution cannot proceed because the defendant fails to attend court and a Bench Warrant has been issued for their arrest; the defendant has died or is found unfit to plead; or where proceedings are otherwise adjourned indefinitely. If the police trace a missing defendant or fitness to plead is established, then proceedings can continue. | 1,073 (1.79%) | 1,186 (1.67%) | 1,391 (1.80%) |
| Judge directed acquittals These are cases where, at the close of the prosecution case against the defendant, a successful submission of 'no case' or 'unsafe' is made on behalf of the defendant, and the judge directs an acquittal rather than allow the case to be determined by the jury. | 203 (0.34%) | 238 (0.33%) | 233 (0.30%) |
| Acquittals after trial When the defendant pleads not guilty and, following a trial, is acquitted by the jury. | 2,969 (4.94%) | 3,950 (5.55%) | 3,979 (5.16%) |
| Guilty pleas Where the defendant pleads guilty. | 42,912 (71.39%) | 50,068 (70.39%) | 54,228 (70.30%) |
| Prosecutions dropped (including bind overs) Consideration of the evidence and of the public interest may lead the CPS to discontinue or drop proceedings at any time before the start of the trial. The figures include cases discontinued in advance of the hearing; where the CPS offered no evidence; and those withdrawn at court. Also included are cases in which the defendant was bound over to keep the peace. | 8,934 (14.86%) | 10,618 (14.93%) | 12,123 (15.72%) |
| Convictions after trial Cases in which the defendant pleads not guilty but is convicted after the evidence is heard. | 4,021 (6.69%) | 5,073 (7.13%) | 5,188 (6.73%) |
| Total | 60,112 | 71,133 | 77,142 |

During 2024-25, a total of 2,227 defendants pleaded guilty to some charges and were either convicted or acquitted after trial of other charges. To avoid double counting, and to ensure consistency with figures for previous years, the outcome for these defendants is shown as a guilty plea.

Agent usage

The proportion of half day sessions in magistrates' courts covered by lawyers in private practice acting as agents in 2024-25 was 19.3% compared with 22.6% in 2023-24.

Sustainability

CPS is committed to delivering the 2021-25 Greening Government Commitments (GGCs), which set goals for reducing emissions and resource use in the UK government's estate and operation.

This report is prepared in accordance with HM Treasury's Financial Reporting Manual (FReM) 2024-25, Sustainability Reporting Guidance 2024-25. The GGC and Task Force on Climate Related Financial Disclosure (TCFD) reporting frameworks are used to measure CPS sustainability performance.

Governance

The CPS Board oversees climate-related risks, including through the Estates Strategy and Strategic Asset Management Plan. In 2024-25, the Board received ad hoc updates on sustainability and climate risk. A sustainability lead director was appointed in 2024, followed by the Head of Sustainability in January 2025.

In March 2025, sustainability reports were prepared and presented to the CPS Board.

Risk management

In January 2025, the CPS completed its initial climate risk screening. Work initiated in February 2025 to assess and manage climate-related risks sets out in the CPS Climate Change Risk Assessment & Adaptation Plan.

The CPS uses the Cabinet Office Estates Adaptation Framework Tool, the GPA Climate Change Adaptation Strategy, and HM Treasury's TCFD-aligned disclosure guidance to assess risks across both its estate and operations.

The initial screening identified key risks from:

- Cascading failures across utilities, transport, and infrastructure, affecting building access, case management, and employee wellbeing.

- Supply chain disruptions, which may hinder service delivery and increase operational costs.
- Water scarcity, impacting building systems such as heating and fire safety.
- Flooding (river, surface, sewer, and coastal), causing potential site closures and regional disruption.
- High temperatures and extreme weather, affecting building integrity, ICT, transport, and staff welfare.
- Public health risks and service disruption due to extreme heat, with increasing reliance on online services.
- Opportunities from milder winters, such as reduced heating needs and improved health outcomes.

Climate-related transition risks may also carry financial implications, including:

- Resource needs to support Net Zero and reporting obligations
- Capital investment in energy efficiency and renewables
- Reputational risks linked to poor building conditions
- Operational savings and wellbeing gains from improved energy and space use

These risks and opportunities will be fully integrated into the plan, with targets aligned to HM Treasury guidance.

Metric and targets

The current GGC framework covers the period 2021 to 2025, and targets are measured against a 2017-18 baseline to be achieved by March 2025. At March 2025 the CPS had made good progress against the GGC targets.

Scope and data validation

Data provided for energy consumption, greenhouse gas emissions, water usage and waste management is provided to the CPS by the Government Property Agency (GPA). The greening government performance targets were set for the Law Officer's Departments (LOD) as a whole in 2017-18. Due to the nature of the CPS' estate and the data available, from 2017-18 to 2022-23 it has not been possible to split out the CPS emissions and consumption from LOD overall figures.

Data for 2023-24 onwards is provided to the CPS by GPA on a CPS only basis and is therefore not comparable to prior years. The data has been included for transparency purposes only.

The CPS performance against the GGC headline targets from 2017-18 to 2022-23 was reported on a whole of LOD's basis. The 2023-24 onwards performance figures and achievements are recorded on a CPS only basis against the 2017-18 baseline.

| Headline | 2025 target | 2017-18 baseline ¹ | 2024-25 performance | 2024-25 achievement | Supporting of UN sustainable development goals |
|---|-------------------------------|-------------------------------|--------------------------|---------------------|--|
| Reduce overall greenhouse gas emissions | 49% reduction | 3,909 tCO ₂ e | 2,370 tCO ₂ e | 39% decrease | Climate action |
| Reduce direct greenhouse gas emissions | 25% reduction | 879 tCO ₂ e | 429 tCO ₂ e | 51% decrease | Climate action |
| Reduce the overall amount of waste generated | 15% reduction | 683 tonnes | 495 tonnes | 27% decrease | Responsible consumption and reduction |
| Reduce the amount of waste going to landfill | Less than 5% of overall waste | 30% | 30% | N/A | Climate action |
| Increase the proportion of waste which is recycled | At least 70% of overall waste | 55% | 51% | N/A | Climate action |
| Reduce water consumption (m³) | 8% reduction | 16,609 | 23,067 | 39% increase | Responsible consumption and reduction |
| Reduce paper usage (reams) | 50% reduction | 94,310 | 71,436 | 24% decrease | Climate action |

Greenhouse gas emissions and costs

| Greenhouse gas emissions | | 2017-18 baseline ¹ | 2022-23 | 2023-24 | 2024-25 |
|---|---|----------------------------------|--------------|--------------|--------------|
| Non-financial indicators (’000 kg CO ₂ e) | Scope 1 – direct emissions | 879 | 730 | 386 | 429 |
| | Scope 2: indirect emissions | 2,351 | 1,770 | 1,005 | 954 |
| | Scope 3: total gross omissions (including official business travel) | 680 | 609 | 842 | 987 |
| | Total emissions | 3,910 | 3,109 | 2,233 | 2,370 |

Energy consumption

| Greenhouse gas emissions | | 2017-18 baseline ¹ | 2022-23 | 2023-24 | 2024-25 |
|-----------------------------------|-------------------------------------|----------------------------------|---------------|--------------|--------------|
| Non-financial indicators (MWh) | Electricity | 2,707 | 1,807 | 4,854 | 4,608 |
| | Electricity: renewable ² | 2,149 | 5,630 | – | – |
| | CHP bought electricity | – | – | – | – |
| | Natural gas | 3,692 | 2,702 | 2,110 | 2,347 |
| | Gas oil | 715 | 601 | – | – |
| | Total energy consumption | 9,263 | 10,740 | 6,964 | 6,955 |
| Financial indicators (£000) | Expenditure on energy | 1,088 | 2,028 | 630 | 779 |

- 1 Previously reported 2017-18 baseline included data for all Law Office Department emissions. The corrected 2017-18 baseline includes only CPS data.
- 2 GPA ceased providing data on renewable energy consumption in 2022-23 and therefore CPS cannot report on the renewable energy consumed through green tariffs or onsite generation.

Business travel

The CPS uses a central travel contract promoting alternatives to flights and rail as the preferred method of travel, supported by guidance in the CPS travel and subsistence policy. Official business travel includes flights or rail booked through the CPS provider for staff or witnesses attending court. Data on business travel by personal or hire cars isn’t currently able to be captured, and the CPS has no staff fleet vehicles.

| Greenhouse gas emissions | | 2017-18 baseline | 2022-23 | 2023-24 | 2024-25 |
|--|--------------------------------------|---------------------|------------------|-------------------|-------------------|
| Tonnes CO ₂ e | Domestic travel | | | | |
| | Air | 19 | 10 | 13 | 12 |
| | Rail ¹ | N/A | 202 | 272 | 267 |
| | Total | 19 | 212 | 285 | 279 |
| | International travel | | | | |
| | Air – short haul | 115 | 67 | 90 | 80 |
| | Air – long haul | 421 | 85 | 264 | 271 |
| | Air – international ² | N/A | 32 | 62 | 104 |
| | Total | 536 | 184 | 416 | 455 |
| | Total business travel | 555 | 396 | 701 | 734 |
| Km travelled | Domestic travel | | | | |
| | Air – economy | 137,251 | 73,716 | 83,567 | 74,691 |
| | Air – business | 1,005 | – | – | – |
| | Rail ¹ | N/A | 5,747,991 | 7,691,667 | 7,528,923 |
| | Total domestic travel | 138,256 | 5,821,707 | 7,775,234 | 7,603,614 |
| | International travel | | | | |
| | Short haul – economy | 1,353,543 | 822,140 | 830,146 | 692,607 |
| | Short haul – premium economy | – | – | – | – |
| | Short haul – business | 16,605 | 8,160 | 1,855 | 29,214 |
| | Long haul – economy | 3,710,145 | 865,716 | 1,763,732 | 2,016,042 |
| | Long haul – premium economy | 275,982 | 18,150 | 57,221 | 46,663 |
| | Long haul business | 384,428 | 68,327 | 130,109 | 69,488 |
| | International – economy ² | N/A | 360,551 | 675,812 | 1,176,837 |
| | International business ² | N/A | 24,787 | 35,870 | 35,909 |
| | Road | – | – | – | 35,925 |
| | Total international travel | 5,740,703 | 2,167,831 | 3,494,745 | 4,102,695 |
| | Total business travel | 5,878,959 | 7,989,538 | 11,269,979 | 11,706,309 |
| Expenditure on business travel³ (£000) | | 4,697 | 3,433 | 4,114 | 3,671 |

- 1 The CPS has only been collating data in respect of rail travel since 2020-21.
- 2 The reporting requirement for international flights were introduced in 2021-22 and such no data is included for years prior.
- 3 Expenditure relating to witness travel is not able to be disaggregated from total witness expenditure and is therefore not included.

The CPS has cut domestic flight emissions by 38% from the 2017–18 baseline, achieving its 30% reduction target set for 2025.

Minimising waste and promoting resource efficiency

Waste

| Waste (tonnes) | | 2017-18 baseline ¹ | 2022-23 | 2023-24 | 2024-25 |
|------------------------------------|-------------------|----------------------------------|--------------|------------|------------|
| Hazardous waste | | 4 | – | – | – |
| Non-hazardous waste | Incinerated waste | 35 | 109 | 62 | 89 |
| | Reused/recycled | 626 | 917 | 221 | 251 |
| | Composted | – | 19 | 11 | 6 |
| | Landfill | 18 | 90 | 126 | 149 |
| | Total | 683 | 1,135 | 420 | 495 |
| ICT waste | Reused | – | – | – | – |
| | Recycled | – | – | – | – |
| | Total | – | – | – | – |
| Total waste | | 683 | 1,135 | 420 | 495 |
| Total waste reused/recycled | | 626 | 917 | 232 | 251 |

Water

| Water Consumption | 2017-18 baseline ¹ | 2022-23 | 2023-24 | 2024-25 |
|---------------------------------|----------------------------------|---------|---------|---------|
| Non-financial (m ³) | 16,609 | 23,571 | 20,727 | 23,067 |

- 1 Previously reported 2017-18 baseline included data for all Law Office Department waste and water. The corrected 2017-18 baseline includes only CPS data.

Paper use

Paper usage in the CPS is demand led with the majority of paper usage relating to the bulk print contract which includes the printing of jury bundles.

| | 2017-18 baseline | 2022-23 | 2023-24 ² | 2024-25 |
|---|---------------------|---------|----------------------|---------|
| Paper consumption (A4 reams) ¹ | 94,310 | 50,967 | 66,165 | 71,436 |

- 1 Paper usage in 2017-18 was reported on a whole of Law Officer's Departments basis, however CPS no longer receives this information on this basis.
- 2 The 2023-24 paper usage data has been corrected as the previously reported figures included duplication.

Consumer single use plastics (CSUPs)

| | 2017-18 baseline | 2022-23 | 2023-24 | 2024-25 |
|-------------------------------------|---------------------|---------|---------|---------|
| CSUP (number of items) ¹ | N/A | 1,223 | N/A | 4,629 |

- 1 From 2024–25, the CPS property partner GPA, began providing data on CSUPs usage. Therefore, no CPS CSUPs figures are available prior to 2024-25

Summary of sustainability performance from estates-based activities

Government Property Agency (GPA) is responsible for delivering all CPS estates services. This encompasses Net Zero interventions and broader sustainability commitments. The CPS Estates team partners with the GPA to ensure service delivery. CPS is working with GPA to resolve data quality and availability issues that present a risk to sustainability reporting obligations. CPS will collaborate with GPA on the following current activities:

- Sustainability Strategy
- Climate Risk Assessment and Adaptation Plan
- Net Zero audit and evidence base
- Formation of the CPS sustainability working group
- Establishment of local sustainability champions

Below is a summary on the key greening government commitment reporting areas with specific updates for the properties that the CPS occupies.

| Greening Government Commitment area (property related) | Updates |
|---|---|
| Mitigating climate change: working towards net zero by 2050 | <p>GPA has set itself a target to demonstrate progress in delivering a more sustainable office estate for government</p> <p>To support this objective GPA has established a Net Zero Programme for the whole Government Office Portfolio.</p> <p>During 2024-25 over £437k has been invested in properties on a range of projects in buildings that CPS occupies. This includes upgrades to LED lighting in Carlisle, Middlesbrough and Reading. Smart meters have also been installed in Portsmouth. The works completed during this year are projected to achieve over 21,000 kWh savings of energy per year.</p> |
| Minimising waste and promoting resource efficiency and reducing our water use | <p>GPA has a commitment to reduce waste and a specific focus area on the circular economy. Offices managed by GPA offer a range of bins to ensure segregation of waste and encourage recycling.</p> <p>Water use continues to be monitored where the utility is managed by GPA and data provided to clients.</p> |
| Nature recovery – making space for thriving plants and wildlife | <p>GPA have developed a Nature and Biodiversity annex to the Design Guide. This annex includes a range of initiatives to enhance biodiversity and nature recovery, particularly in new constructions and when refurbishing outdoor areas.</p> |
| Sustainable construction | <p>GPA have published a Net Zero and Sustainability Annex to our design guide. This set out the ambitions for both new buildings as well as major refurbishments they will undertake for clients. The guide included consideration of carbon emissions from construction and operation as well as BREEAM and NABERS UK targets.</p> |
| Adapting to climate change | <p>GPA has completed a Climate Change Adaptation Strategy and Action Plan. This has included completion of a preliminary Climate Change Adaptation Risk Assessment. The work has followed the Office for Government Property Framework. Roll out of the action plan will continue in 2025, as more site level information is collected to enable decision making on any further actions needed.</p> |

Other sustainability commitments

Sustainable procurement

Sustainable procurement is about achieving value over the lifetime of a product/service in terms of generating benefits, to the organisation, to society, and the economy, while minimising damage to the environment. CPS considers sustainability when procuring goods and services.

Commercial Contract Management review sustainability performance indicators in all applicable contracts.

The CPS Commercial function ensures that sustainability clauses are embedded within the CPS' contracts and meet the Government Buying Standards, both at procurement stage and through effective contract management.

The CPS Sourcing Strategy includes reference to Government Buying Standards to ensure that they are considered for all procurements. The majority of our contracts are let through frameworks. The SQ (standard questionnaire) in the CPS e-tendering portal includes the minimum requirements for Carbon Net Zero in line with PPN 06/21. The CPS utilises the model goods and services standard terms and conditions which support sustainability, including the commitment to carbon net zero (where annual expenditure exceeds the £5m threshold) and environmental obligations through the Social Value questions included in the procurements. In respect of CPS hardware contracts, we have been able to re-use old laptops and dispose to a Charity. This will be an initiative that we embed further.

Reducing environmental impacts from Information and Communications Technology (ICT) and Digital

CPS continues to report on reducing environmental impacts from ICT and Digital. The CPS requires all suppliers to provide details on their sustainability policy, practice and approach and complete an annual

return, which is used in turn to complete the Sustainable Technology Asset Reporting return, due annually in May.

At present the printing out of jury bundles accounts for most of the printing in the CPS. Digital Jury Bundles will represent a reduction in costs c. £100k-150k over the lifetime of the managed print contract.

Social value

The Commercial team appointed a Head of Strategic Sourcing, one of their responsibilities, was the support the development of social value models that strengthen the organisation's broader priorities (economic, social and environmental). In collaboration with Commercial Contract Management, this enables the commercial function to embed social value into new initiatives, including the reduction, re-use and recycling of equipment, digital inclusion, employment opportunities for under-represented groups, and capability development across supply chains, specifically in key policy objective areas such as anti-slavery and carbon net zero. Within the current commercial structure, the Heads of Commercial Policy and Governance are responsible for monitoring the integration of social value criteria in procurement tenders, while the CCM team tracks benefits realisation to ensure that social value commitments are being effectively delivered.

Policy making and rural proofing

The CPS is committed to working with the GPA to mainstream sustainable development in the policy making process.

UN Sustainable Development Goals (SDG)

CPS performance contributes towards delivery of SDG 16: Peace, Justice & Strong Institutions which promotes peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective,

accountable and inclusive institutions at all levels. The CPS Values and Mission contribute towards delivery of SDG 16.

Other information

Equality of service delivery

The principles of equality, diversity and inclusion are at the heart of how we work. [Equality, Diversity and Inclusion Strategy 2025](#) sets out how we implement these principles, both as an employer and as a prosecution service.

We are delivering a range of activities to enable our people to lead with inclusion at the heart of what we do. This includes engaging with communities to drive public confidence; using the insights of communities and relevant sources to drive improvements in policy and practice; maximising our use of technology and data to support delivery and broaden our reach; and being a leading voice on inclusion across the criminal justice system (CJS), working with partners to facilitate change.

We are proud to be recognised as one of the UK's most inclusive employers. Our efforts to increase workforce diversity have positioned us as one of the most diverse organisations within the Civil Service. We are proud signatories to the Business in the Community, Race at Work Charter, and we are acknowledged as a Disability Confident Leader and Carer Confident Employer. Additionally, Working Families has ranked us among the top 10 most family-friendly workplaces in the country for the eighth consecutive year, and we have featured in the Social Mobility Index top 75 UK employers.

Our established national and local community engagement mechanisms include:

- Community Accountability Forums and National Scrutiny Panels;

- Stakeholder consultation groups on Violence Against Women and Girls, Hate Crime, Mental Health, and Child Sexual Abuse;
- Community Conversations and Local Scrutiny Involvement Panels

All of these forums are supported by a range of stakeholders including third sector, civil liberties groups, academia and community representatives. This year, we have held a number of national forums including:

- A National Rape Scrutiny Panel with policing and voluntary community sector partners, to scrutinise and draw out learning from recent finalised rape cases. A key commitment within the new CPS National Operating Model for Adult Rape Prosecution;
- A consultation session with male survivors of sexual assault and rape, to inform the review of the CPS Public statement on male victims for crimes covered by the CPS VAWG Strategy;
- A Hate Crime External Consultation Group meeting on police authorised conditional cautions for hate crime, which informed our decision to extend the pilot [in two police forces for two years](#), subject to safeguards and eligibility criteria;
- A Community Accountability Forum on the outcomes of CPS' independently commissioned research into disproportionality and Action Plan to seek views on the proposed activities; and
- The first national Honour Based Abuse Conference in partnership with the Home Office and National Police Chiefs' Council, which will inform updates to the NPCC/ CPS Joint Protocols for HBA and Forced Marriage and new prosecution guidance for HBA, FM and Harmful Practices, due to be published later this year.

The valuable insights gained from these forums have helped to ensure the voices of victims, subject experts and those with 'lived experience' continue to help shape and inform our programmes of work.

The CPS understands that disproportionality can impact on public confidence. We are committed to identifying and addressing disproportionality in the CPS. The CPS has published research and an action plan which sets out the way in which it will contribute to system-wide efforts to tackle disproportionality. This includes ongoing work on joint enterprise homicides, including the implementation of a monitoring scheme which ensures the CPS maintains rigorous oversight of its decision-making in these cases.

The CPS continues to engage with a diverse range of communities, to raise awareness of the role of the CPS, how we prosecute crimes and the support available to victims and witnesses.

Complaints to the Parliamentary Ombudsman

The Parliamentary and Health Service Ombudsman (PHSO) looks at complaints about UK government departments and other UK public organisations. The PHSO was set up by Parliament to provide an independent complaint handling service for complaints that have not been resolved by UK government departments.

The PHSO only has jurisdiction over the CPS in respect of the Victims' Code and therefore can only consider complaints from members of the public if the CPS has not met its obligations under the Victims' Code. Full details of the Victims Code can be found at <https://www.gov.uk/government/publications/the-code-of-practice-for-victims-of-crime/code-of-practice-for-victims-of-crime-in-england-and-wales-victims-code>.

In the 2024-25 financial year, the PHSO received 17 complaints regarding the CPS, these were concluded at initial checks and primary investigation without an assessment.

Auditors

These Accounts have been audited by the National Audit Office on behalf of the Comptroller and Auditor General at a notional cost of £136,000 for the Departments Accounts and £12,500 for the audit of the Trust Statement (see Note 3 on pages 98 to 99). No other external audit services were commissioned by the CPS.

Stephen Parkinson

Director of Public Prosecutions

8 July 2025

Accountability report

Lead Non-Executive Board Member's report

Board membership

The CPS Board membership saw two non-executive changes in 2024-25. Simon Jeffreys, Non-Executive Board Member (NEBM) and Chair of the Audit, Risk & Assurance Committee (ARAC), left at the end of two terms as a NEBM, on 1 December 2024.

Kathryn Stone OBE, NEBM and Chair of RemCom, also left after just over two years to take up a role as HM Inspector of Constabulary and Fire & Rescue. I would like to thank both Simon and Kathryn for their considerable contributions, and dedication to the organisation.

We also welcomed Dr Peter Kane to the Board as NEBM and Chair of the ARAC. Peter brings a wealth of experience from a range of senior executive and non-executive positions across central and local government and the NHS.

Core business

Over the year, the Board fulfilled its five principal roles as set out in the Cabinet Office Corporate Governance for Central Government Departments: Code of Good Practice. These included:

Strategic clarity

The Board has spent time working with the Strategy team to develop the Business Plan for 2025-26 and we have approved the approach taken to streamlining the Business Plan and including some measurable operational targets which, alongside the corporate activities,

provides a more rounded document which will assist in holding the organisation to account throughout the year.

We have provided insight and advice in the development of a new five-year organisational strategy (CPS 2030). The Board strongly supported the decision to delay publication of the CPS 2030 until the full ramifications of phase two of the Spending Review is confirmed. In considering both the Business Plan and the strategy, the Board has noted the Government's Plans for Change, and in particular how the CPS can support and contribute to the Safer Streets Mission which align with the CPS' own objectives.

The Board has been updated on the progress of the Advocacy and Continuous Improvement programmes and fully endorses the approach taken to tackling challenges across the Criminal Justice System, including by changing the way we resource the CPS and by finding efficiencies in managing workloads whilst also tackling increasing demand. The Board welcomes the approach to strengthening the CPS' internal advocacy resource as well as helping the external Bar to grow and sustain its numbers. It is crucial that the CPS looks to reduce the number of court adjournments and accelerates the delivery of justice with its partners.

The Board has also been fully engaged throughout the development of actions to reduce the level of disproportionality in charging. The Board is confident that the decisions taken by the DPP, and the executive, have been based on a thorough analysis of the results of the research and has been made with due regard to stakeholders, including the public.

Commercial sense

The Board are pleased that the CPS received additional funding in the first phase of the Spending Review for 2025-26. The increases in prosecution costs continue to put pressure on the organisation and it is a credit to all in

the CPS for the work to ensure it can continue to deliver independent and fair prosecutions. The CPS continues to drive digital innovation to seek to maximise efficiency, create resilience and reduce costs.

Talented people

Despite challenges like high caseloads, backlogs, a new expectation of hybrid working, and changes in senior structure, the Employee Engagement Index remained resilient at 65% in the 2024 Civil Service People Survey.

The Board are pleased that the CPS continues to set the standard for inclusion in employment across government departments and in 2024 CPS was recognised by Working Families as one of the Top 10 employers for the eighth consecutive year and successfully renewed Disability Confident Leadership status. It is important for public confidence for the CPS to reflect the public it serves.

The Board have consistently challenged the CPS to focus on ways to improve its peoples' experiences and is happy to see changes, such as implementing changes to the talent operating model. We are confident that this approach will ensure proactive and effective management of CPS' talent and will work to transform leadership at all levels which in turn effects the way in which the CPS carries out its duties.

Results focus

The Board reviews performance nationally, and by Area, on a quarterly basis, including scrutinising progress against key performance measures contained in the CPS Business Plan. This has enabled the Board to track progress against the CPS 2025 Strategy and provide challenge whenever necessary.

The 2024-25 Business Plan ensured that the CPS is focused on delivering its priorities for the year and was able to deliver improvements at the same time. The plan has ensured that

the CPS invests in the appropriate areas and that it continues to build public confidence in the work that it does.

Management information

The Board is provided with appropriate and reliable management information, which allows it to fully consider both Operational and Corporate performance.

The publication of CPS' performance data continues to be welcomed by the Board, promoting transparency and accountability across the criminal justice system. The Board reviews the quarterly data regularly to ensure there is sufficient scrutiny of the data which assists the CPS senior leadership identify problem areas and discover potential interventions.

Committees

The Board continued to be supported by its committees and received regular reports from the committee chairs. ARAC has continued to scrutinise the department's system of risk and internal control, in particular the corporate risk framework and data security. Thanks also to Dr Subo Shanmuganathan who sits on ARAC and to Mike Dunn and Deborah Harris, ARAC's Non-Executive Directors. RemCom undertook thorough scrutiny of the department's senior executive pay and performance and will continue to do so in 2025-26, albeit with a new Chair.

I would like to thank Deborah Harris for her contribution to ARAC. In January 2025, Deborah stepped down from ARAC on expiry of her appointment.

Both Committees have met quarterly throughout the year and have focused on areas within their terms of reference. The work that these committees undertook during 2024-25 has been invaluable in providing the Board with the assurance that there are appropriate mechanisms in place over risk management and senior management performance.

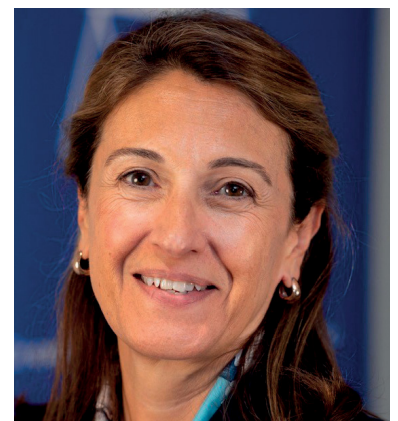
Looking forward

The CPS executive team has undergone significant changes in 2024-25 with the appointment of two new Director Generals and several other changes at Director level. The Board will be working closely with the senior leadership team to ensure that they are supported. The Board, including my successor (as I will in 2025-26 reach the end of an extension of two years to original 6-year tenure as LNEBM), will work with the DPP and the entire senior leadership to minimise any disruption following a period of significant change. The Board will also be focusing on staff well-being during the first half of 2025-26 and will be ensuring the executive take an initiative-taking approach to the actions resulting from the People Survey.

The Board will be supporting and monitoring the delivery of the CPS' key priorities from the 2025-26 Business plan throughout the year. The Board will also monitor the approach taken by the CPS to manage the increasing pressures on the criminal justice system, with increasing referrals, pressures on costs, and the availability of resources. The Board will ensure there is appropriate challenge, scrutiny, and support of the executive during this period to ensure that victim and witness support remains a priority.

Monica Burch

Lead Non-Executive Board Member and
Chair of the Board – July 2025



Corporate governance report

This report explains the composition and organisation of CPS' governance structures and how they support the achievement of our strategic objectives.

Directors' report

The Directors' report provides information on the senior leadership of the CPS, including membership of the key governance bodies. It additionally reports on information security, including personal data related incidents that have been reported to the Information Commissioner's Office (ICO).

Membership of boards and committees

| April 2024 – March 2025 | Meetings | | |
|--|-----------|------------------------------------|--|
| Members | CPS Board | Audit and Risk Assurance Committee | Nominations, Leadership and Remuneration Committee |
| Non-Executive Board Members | | | |
| Simon Jeffreys | 6/8 | 3/3 CHAIR | – |
| Dr Peter Kane (<i>from December 2024</i>) | 3/3 | 1/1 CHAIR | – |
| Monica Burch | 8/8 CHAIR | – | 4/4 |
| Dr Subo Shanmuganathan | 7/8 | 4/4 | |
| Kathryn Stone OBE | 7/8 | – | 4/4 CHAIR |
| Independent ARAC Members | | | |
| Michael Dunn | – | 4/4 | – |
| Deborah Harris (<i>to January 2025</i>) | – | 3/3 | – |
| Executive Board Members | | | |
| Stephen Parkinson <i>Director of Public Prosecutions</i> | 8/8 | 4/4 | 4/4 |
| Julie Lennard <i>Chief Operating Officer (from November 2024)</i> | 3/3 | 1/1 | 1/1 |
| Steve Buckingham <i>Chief Finance Officer</i> | 3/4 | – | – |

| April 2024 – March 2025 | Meetings |
|--|----------|
| CPS Executive Group | |
| Stephen Parkinson <i>Director of Public Prosecutions (Chair)</i> | 19/19 |
| Julie Lennard <i>Chief Operating Officer (from November 2024)</i> | 7/7 |
| Grace Ononiwu <i>Director of Legal Services</i> | 13/19 |
| Gregor McGill <i>Director of Legal Services (to April 2024)</i> | 1/1 |
| Nick Price <i>Director of Legal Services (from May 2024)</i> | 15/18 |
| Baljit Ubhey <i>Director of Policy</i> | 17/19 |
| Tristan Bradshaw <i>Interim Director Operational Change & Delivery (to February 25)</i> <i>Director of Transformance & Change (from February 2025)</i> | 16/19 |
| Steve Buckingham <i>Chief Finance Officer</i> | 17/19 |
| Dawn Brodrick <i>Chief People Officer (to June 2024)</i> | 4/5 |
| Helen Starkey <i>Interim Chief People Officer (from July 2024)</i> | 15/15 |
| Mike Browne <i>Interim Director of Communications (to April 2024)</i> | 1/1 |
| Lisa Benbow <i>Director of Communications (from April 2024)</i> | 18/19 |
| Matthew Cain <i>Interim Chief Digital and Information Officer (to January 2025)</i> | 14/15 |
| Lee Noon <i>Interim Chief Digital & Information Officer (from February 2025)</i> | 3/3 |

Security and information assurance

Our corporate knowledge and information management teams ensure that data is effectively managed in line with the principles of UKGDPR, the Data Protection Act 2018, the Public Records Act 1958, and the Freedom of Information (FOI) Act 2000.

The teams work closely with the business to ensure robust controls are in place to protect individual rights, ensuring that the development of products and services are 'secure by design'.

Cyber security

Our cyber security team continues to identify, assess, and mitigate cyber threats across a dynamic and complex threat landscape. Their key achievements during the year include:

- GovAssure programme – By the end of March 2025, we had successfully implemented various outcomes from the initial GovAssure programme – the Cabinet Office’s new assessment tool for cyber security. These included enhancements to our incident response processes and threat intelligence capabilities further strengthening our cyber security resilience.
- An updated security management plan which reflects the Central Digital and Data Office standards, has enabled adoption of Artificial Intelligence (AI) and ‘Secure by Design’ practices; it has been embedded through supplier engagements.
- AI continues to be a high-priority and high-risk area. The team has developed and implemented an AI security & ethics framework and a ‘responsible AI policy’ have been developed. Risk management strategies have been built into project-level and organisational governance, with threat modelling and ethics assessment tools soon to be deployed across initiatives.
- A data-driven approach to our cyber security education, training and awareness programme. Our 2024 baseline assessment achieved a 97.6% completion rate and a 91% average score. The programme now includes regular phishing simulations and role based bespoke training.

Operational security

The Operational Security Team (OST) continues to work with the business to ensure the rigorous application of all security standards.

Area based Security & Information Managers facilitate compliance at a local level. Area compliance is reported annually to OST through our Security & Information Assurance Framework, which is aligned to the GovS 007 minimum standards. This, in turn, informs our Departmental Security Health Check report to the Cabinet Office.

The CPS is committed to maturing its security resilience through a process of continuous review and robust risk and threat monitoring, evaluation and response.

Business continuity

The CPS’ business continuity capabilities and response are reviewed annually and following a ‘live’ incident. Our primary focus this year has been to extend our current policies and processes to incorporate those linked to the cyber security ecosystem.

General Data Protection Regulation (GDPR) and Data Protection Act 2018

We actively promote a security and information assurance culture across all aspects of our business and all staff and contractors are personally responsible for the safety of the data we hold. To maintain this awareness our bespoke annual mandatory training programme reflects organisational changes and user needs. In 2024, it included specific guidance on records management and retention. 99% of our staff completed the annual training.

To maintain the integrity of the information we hold and remain compliant with relevant legislation. our data protection policies and guidance are regularly reviewed. This year we also reviewed our overarching data protection policy and streamlined the data sharing agreement process, to make it more efficient for users. New and existing systems reflect data protection ‘by design and default’.

The Information Governance Group retains overall responsibility for information assurance across the CPS; it reviews all proposed policy changes which involve significant differences in approach or where performance sits outside our risk tolerance. Bespoke training is regularly provided to all information asset owners to ensure consistent local management of critical assets.

Information assurance and compliance

The CPS compliance rate statistics for information requests are as follows:

Rights of access requests

| | 1 April 2024 to 31 March 2025 | 1 April 2023 to 31 March 2024 |
|--|----------------------------------|----------------------------------|
| FOI requests | | |
| Number received | 917 | 892 |
| Number responded to within deadline (either 20 working days or public interest test extension) | 841 | 812 |
| Compliance rate | 92% | 91% |
| GDPR rights requests | | |
| Number received | 18 | 36 |
| Number responded to within deadline | 17 | 35 |
| Compliance rate | 94% | 97% |
| Rights of access requests | | |
| Number received | 650 | 562 |
| Number responded to within deadline | 570 | 480 |
| Compliance rate | 87% | 85% |

CPS legacy case records for national interest

Under the Public Records Act 1958, public bodies must select and transfer records for permanent preservation within statutory timeframes to the National Archives (TNA). These records should be transferred when they are 20 years old. The CPS currently transfers selected criminal case records to TNA and for the time referred to were paper records. In the main, section 38 (Health & Safety) and section

40 (Personal Information) of the FOI Act 2000 apply to all finalised criminal case files, which are exported and closed to public access.

This is due to personal sensitivities of the cases and the impact that release into the public domain could have on an individual's physical or mental health.

The following table shows the CPS transfer position for the reporting year.

| CPS year | Transferred to TNA | Starting piece number | Ending piece number | Total number of pieces | Total number of criminal case files |
|----------|--------------------------------|-----------------------|---------------------|------------------------|-------------------------------------|
| CPS 2000 | Transferred May 2024 | 19,179 | 19,538 | 359 | 15 |
| CPS 2001 | Transfer due May 2025 | 19,539 | 20,405 | 866 | 14 |
| CPS 2002 | Transfer expected Oct/Nov 2025 | 20,406 | 20,901 | 495 | 12 |

| CPS year | Transferred to TNA | Starting piece number | Ending piece number | Total number of pieces | Total number of criminal case files |
|----------|---|-----------------------|---------------------|------------------------|-------------------------------------|
| CPS 2003 | Transfer expected Oct/Nov 2025 | 20,902 | 21,177 | 275 | 8 |
| CPS 2004 | Selections made; preparation work in progress | N/A | N/A | N/A | 12 |
| CPS 2005 | Selections made; preparation work in progress | N/A | N/A | N/A | 13 |

Personal data-related incidents

A summary of personal data-related incidents formally reported to the ICO in 2024-25 is set out below.

Personal data incidents reported to the ICO in 2024-25:

| Period | Nature of incident | Nature of data involved | Number of people potentially affected | |
|--------------------------|------------------------------------|--|---------------------------------------|--|
| April to June 2024 | None | None | 0 | None |
| July to September 2024 | 2 unauthorised disclosure breaches | Personal data related to casework material | TBC | Breach Ref 12333 – Operation Lytton – Ongoing Breach Ref 12511 – Y&H – closed – ICO NFA |
| October to December 2024 | None | None | 0 | None |
| January to March 2025 | None | None | 0 | None |

Total personal data incidents in 2024-25:

| Category | Total reported in 2024-25 (2023-24) | Explanatory note |
|----------------------------|-------------------------------------|---|
| Data handling losses | 50 (49) | In all 50 of these incidents the data loss was very minor and recovered. |
| Unauthorised disclosure | 2,188 (2,154) | In 2,188 of these incidents, the data loss was very minor or retained within the criminal justice profession, who are bound to professional standards of data protection. |
| Lost/ stolen ICT equipment | 42 (34) | In all these incidents the devices were successfully deactivated. All devices were encrypted to the government standard; therefore, no CPS data was compromised. |

Statement of the Accounting Officer's responsibilities

Under the Government Resources and Accounts Act 2000, HM Treasury has directed the CPS to prepare, for each financial year, accounts detailing the resources acquired, held or disposed of during the year and the use of resources by the Department during the year. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the CPS 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 HM Treasury, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the accounts;
- prepare the accounts on a going concern basis.

HM Treasury has appointed the Director of Public Prosecutions as Accounting Officer of the Department, and the Director of Public Prosecutions has appointed the Chief Operating Officer as an Additional Accounting Officer. This appointment does not detract from the Director of Public Prosecutions' overall responsibility as Accounting Officer for the Department's accounts.

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 CPS' assets, are set out in Managing Public Money published by HM Treasury.

The Accounting Officer confirms that he has taken all the steps that he ought to have taken to make himself aware of any relevant audit information and to establish that the CPS' auditors are aware of that information. So far as he is aware, there is no relevant audit information of which the auditors are unaware.

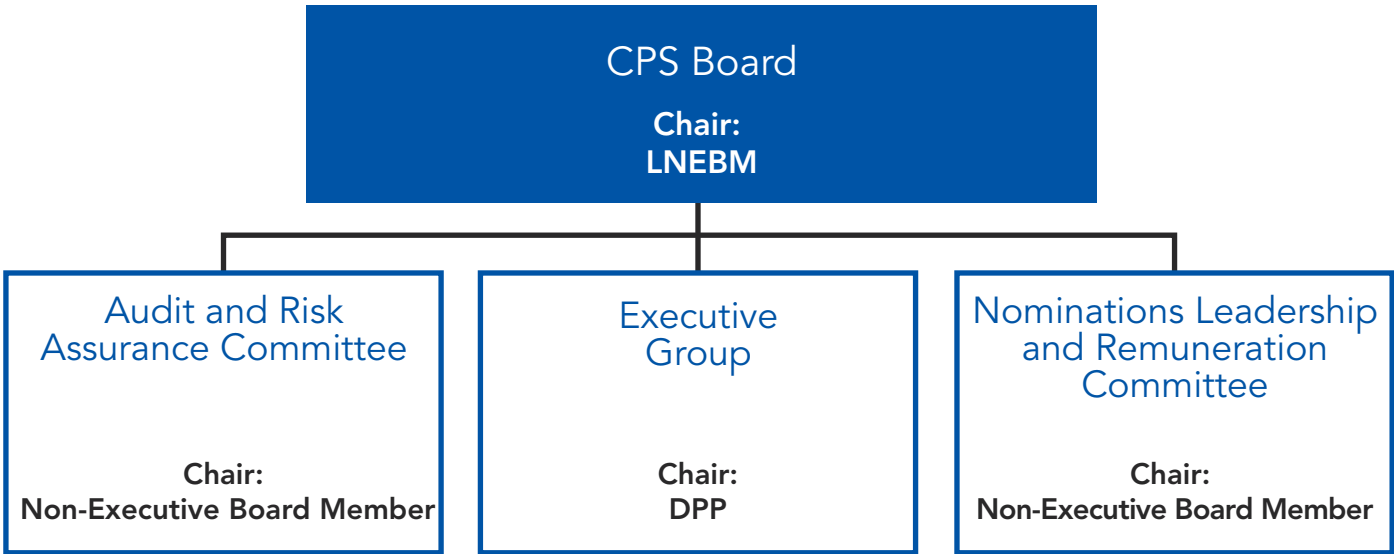
The Accounting Officer confirms that the Annual Report and Accounts as a whole is fair, balanced and understandable and he takes personal responsibility for the Annual Report and the judgements required for determining that it is fair, balanced and understandable.

Governance statement

This Governance Statement sets out the CPS’ governance, risk and assurance management and internal control framework and how, during 2024-25, we managed the significant risks to the achievement of our strategic objectives. We ensure that robust governance arrangements are in place to promote high performance and safeguard probity and regularity. The CPS is a Non-Ministerial

Department that is not subject to the protocol on enhanced departmental boards but has sought to comply as far as possible with the practices set out in Cabinet Office’s and HM Treasury’s Corporate Governance Code of Good Practice. Details of attendance at the CPS’ boards and committees are given in the Directors’ report on page 43.

Governance framework



The CPS Board

The primary function of the CPS Board is to agree the strategic direction and priorities for the CPS, and to provide a forum for constructive challenge on proposals and the implementation of decisions by the Executive Group. The Board plays a key role in ensuring that the CPS is equipped to provide a professional, efficient and high-quality service.

The Cabinet Office’s and HM Treasury’s Corporate Governance Code of Good Practice provides guidance on Board composition and remit. The role of the Board continues to be one that provides oversight of strategy and an assessment of delivery. The Board also has a role in the oversight of the talent and culture of the CPS, it monitors performance and outputs and provides leadership to the organisation.

Audit and Risk Assurance Committee (ARAC)

ARAC reports to the CPS Board. It has delegated responsibility and authority for advising the Board on key elements of effectiveness linked to risk management, assurance management and the framework of internal control. The ARAC also reviews the comprehensiveness and reliability of assurances provided by internal audit, external audit, and the Executive Group, and challenges where necessary when gaps in processes are identified and where weaknesses are exposed.

Remuneration Committee (RemCom)

RemCom reports to the CPS Board. It has delegated responsibility and authority for advising the Board on key elements of effectiveness linked to organisational and leadership strategies. This includes ensuring that leadership strategies and senior

organisational design are fit for purpose and that there are robust systems in place to identify and develop senior leaders from diverse talent pools, draw up appropriate senior workforce and succession plans, and scrutinise incentive structures.

Executive Group (EG)

EG comprises the most senior members of CPS staff. It oversees the CPS' overall performance and delivery and focuses on strategic leadership, management, direction, and ensuring the most effective prioritisation of resources. EG, as the executive management team of the CPS, informs and acts on decisions taken by the DPP and takes collective decisions on key corporate issues affecting the CPS.

Risk management

CPS' approach to risk management

We follow the Orange Book's five risk management principles, using clear processes to help us spot and manage risks at all levels. This approach supports better decision-making, efficient use of resources, and stronger contingency planning.

Good oversight ensures that risks are reported to the right groups, including the Finance, Performance and Risk Group, the Executive Group, the Audit, Risk & Assurance Committee, and the Board. Our strategic risk register is regularly reviewed, helping guide both our Internal Audit programme and the work of HM Crown Prosecution Service Inspectorate to make sure all major risks are properly covered.

CPS EG reviews and refreshes the Strategic Risk Register every year to ensure it remains current and adequately reflects the biggest areas of risk to the CPS' strategic objectives. EG also has clearly defined risk appetite statements which set firm thresholds that help the CPS both focus attention on those risks close to or exceeding our organisational risk appetite while keeping control of our risk environment.

We review risk reports every quarter and regularly take a closer look at specific areas. This helps us understand the main risk issues from each CPS Area and Directorate, and allows the Executive team to keep track of risks at both the corporate and operational level.

Roles and responsibilities

| Entity | Role and responsibilities |
|--|--|
| CPS Board | Sets the overall risk appetite; reviews key risks and uses the risk landscape to guide strategy and audit plans. |
| Accounting Officers (Director of Public Prosecutions and Chief Operating Officer) | Accountable to Parliament for effective risk management across the organisation. |
| Chief Finance Officer & Risk & Assurance Team | Coordinate risk management efforts, ensure a consistent approach, and report top risks to senior groups. |
| Senior Managers | Own and manage risk registers for their areas. |
| Teams or Individuals (Risk Owners) | Responsible for managing specific individual risks. |
| Finance, Performance and Risk Group | Reviews corporate performance, financial and risk data monthly; escalates top risks quarterly. |
| Executive Group | Reviews top risks quarterly, agrees on necessary controls and mitigation, and monitors emerging risks. |
| Audit and Risk Assurance Committee | Provides quarterly oversight of strategic risks and tracks progress on mitigation actions. |

Our principal risks

CPS' principal risks during the year 2024-25 included:

| Risk | Trend | Comment on trend | External Factors |
|---|-------|--|---|
| CPS is unable to meet demand for its services due to a large backlog of cases and increased pressure externally in terms of case volumes | → | <p>The backlog of cases remains high but has not become significantly worse since last year. Our resources have remained strained since the pandemic and the timeliness of case progression has been affected, leading to delays in delivering justice.</p> <p>The Central Prosecutor Team (CPT) was developed in September 2022 and is based within CPS Direct. This team is deployed to areas of high demand to work on high-volume pre-charge decisions, enabling spikes of work to be managed effectively. We have also introduced new digital services and automated processes for frontline colleagues, resulting in improved casework management.</p> <p>Despite these efforts, the increase in case complexity and case mix has prolonged the time it takes to verify that police file submissions are of appropriate quality to ensure a timely charging decision can be made within the Service Level Agreements. We have continued to prioritise improvements in how we progress rape and serious sexual offences cases, with the launch of the CPS National Operating Model for prosecuting adult rape. These measures have helped to address some of the challenges, but the dynamic nature of risks means that we must remain vigilant and adaptable, continuously refining our risk management practices to address emerging threats and opportunities.</p> | <p>The ongoing impact of the pandemic and Criminal Bar Association action have led to unprecedented Crown Court backlogs.</p> <p>The disorder that occurred in Summer 2024 prevented this risk from trending downwards due to the volume of cases that required swift progression and prioritisation.</p> |
| An inability to attract, recruit and retain staff with the necessary skills and experience to deliver its objectives | ↑ | <p>An ageing workforce at CPS has increased the rating of this risk, as there is a very real threat of losing knowledge and experience as staff exit the workforce through retirement or reduce their hours. There are a number of mitigations, both current and planned, that we hope will prevent the continued upward trend of this risk in future.</p> | Senior legal staff are difficult to attract from outside the CPS due to a number of factors, including pay and the highly specialist skills required. |
| Cyber security is compromised by cyber-attack by criminals or foreign powers, leading to interference in our criminal justice system, loss of data and/or reputational damage | → | <p>CPS maintains a security baseline grounded in the defence-in-depth principle, mitigating risks through comprehensive operational and cybersecurity controls. This includes authentication measures, secure architecture, vulnerability management, and continuous monitoring and auditing of CPS systems. Whilst this remains a critical risk, it remains stable.</p> <p>The risk of data loss has remained out of tolerance for the duration of the financial year – our risk appetite in this area is minimal due to the potentially enormous consequences loss of data can have for victims and witnesses. Executive Group have commissioned regular reports on this risk.</p> | CPS, in common with other government bodies, continues to be of interest for external hostile agents. |

| Risk | Trend | Comment on trend | External Factors |
|--|-------|--|---|
| Victims, particularly victims of rape and sexual offences, lack trust in the CPS and wider criminal justice system to serve justice because the pace of change does not permit sufficient time to rigorously test and review proposed key changes | → | An extensive programme of engagement with stakeholders has been established to improve their confidence in work undertaken by CPS, including improving the service we provide to victims of crime. Direct engagement with senior partners is a feature of this programme, developing greater trust and confidence amongst influential partners. The National Operation Model was launched this year and has been well-received by stakeholders. | Continuing engagement with Police, supporting an effective and appropriate joint approach to this type of offending. |
| Insufficient funding to enable us to meet demand and make necessary changes | ↓ | CPS secured increased funding for the financial year 2024-25 to cover known financial pressures (notably prosecution costs). This additional funding was confirmed at the Budget in November. | The Spending Review settlement for CPS from HMT has provided further mitigation that this risk will continue its downward trend in future years. |
| The pace of change within CPS and the wider criminal justice system is unsustainable and leads to worsening performance. Multiple change projects taking place simultaneously may lead to change fatigue within the organisation, as well as competing priorities. | → | Whilst the pace of change remains ambitious, all change programmes continue to have oversight, with representation from across the various CPS functions to proactively manage dependencies and ensure the sharing of knowledge across the organisation. | Political pressure for reform of the justice system continues to impact CPS. It is prudent to expect this pressure to continue throughout the life of this Parliament and beyond. |

Functional Standards

The CPS is currently assessing its compliance with the mandatory elements of the Government Functional Standards via rigorous, evidence-based assessments and utilising inter-government peer reviews to ensure appropriate challenge and scrutiny. Where areas for improvement are identified, including for non-mandatory elements, the CPS is developing action plans to address these during 2025-26.

Identifying and managing conflicts of interest

The Civil Service Management Code sets out standards of propriety expected of civil servants in respect of external interests. The CPS has a policy in place for the declaration

and management of interests for all staff, which includes declaration of any interests that may give rise to a conflict or perceived conflict of interest and adheres to the requirements of the Code.

In addition to the established processes in place for managing interests, an annual audit exercise takes place which requires all staff to make a declaration of any private, personal, or financial interests or, for those in SCS and equivalent grades and senior employees in a Commercial role, to make a nil declaration. Where a conflict or perceived conflict of interest arises, these will be recorded, considered assessed and managed by appropriate senior managers with the support of Risk and HR practitioners.

Business appointments

In compliance with business appointment rules, the CPS is transparent in the expectations of, and advice given to senior staff. There was one SCS leaver in 2024-25 who required a BAR application, with conditions set.

His Majesty's Crown Prosecution Service Inspectorate (HMCPPI)

HMCPPI inspects the CPS and the Serious Fraud Office (SFO). It provides independently assessed evidence to help drive improvement and build public confidence in the prosecution process.

HMCPPI priorities for inspection are set out in an annual Business Plan and it reports annually to the Attorney General on the performance of the CPS, in addition to other individual and thematic inspection reports.

During 2024-25, HMCPPI completed seven inspections. The full responses from the CPS to the reports are available online at [Our report – HM Crown Prosecution Service Inspectorate](#).

Commercial arrangements

The CPS Commercial Policy ensures compliance with Procurement Regulations, Cabinet Office rules, and spend controls, while adhering to delegated authority limits. It aims to create an effective system.

Since FY 2021-22, we have rolled out evolving training programs, ensuring everyone is equipped to handle current challenges. Weekly Commercial Board Gateway meetings guide our processes, from defining needs to managing contracts. Early involvement of strategic sourcing experts has shaped our Commercial Pipeline, updated quarterly and shared publicly.

The Commercial Function plays a key role in corporate governance and risk management, identifying risks early and implementing plans throughout the commercial lifecycle. Our commercial expertise ensures competitiveness

and optimal deals, with smarter pre-market engagement, make-versus-buy evaluations, and cost modelling, supported by regular contract management.

Enhanced collaboration with colleagues has provided insights into our supply chains impact on modern slavery; protecting people and preventing exploitation.

We aim to leverage new procurement regulations to maximise value for money, foster innovation, and strengthen supplier relationships. We are committed to embedding updated procedures across the organisation, promoting compliance, and driving impactful outcomes for the CPS and its stakeholders. By staying proactive and adaptable, we are ready to navigate future challenges and opportunities in the evolving procurement landscape.

Review of effectiveness

The Accounting Officer has responsibility for reviewing the effectiveness of the system of internal control in the CPS.





His review is informed by the work of Internal Audit and members of EG, which has responsibility for the development and maintenance of the internal control framework, and comments and recommendations made by the external auditors in their annual management letter and other reports.

The Chief Operating Officer has acted as the Additional Accounting Officer of the CPS since November 2024.

Assurance audits

The CPS uses the Government Internal Audit Agency (GIAA) to provide objective insight aimed at helping achieve better outcomes and value for money for the public. In 2024-25 GIAA assessed the overall level of assurance in the CPS as a whole to be 'moderate'. This reflects that some improvements were identified to further enhance the adequacy and effectiveness of the framework of governance, risk management and control.

Internal Audit use a four-point scale in assessing the level of assurance:

| | | |
|----------------|---|--|
| Substantial |  | The framework of governance, risk management and control is adequate and effective. |
| Moderate |  | Some improvements are required to enhance the adequacy and effectiveness of the framework of governance, risk management and control. |
| Limited |  | There are significant weaknesses in the framework of governance, risk management and control such that it could be or could become inadequate and ineffective. |
| Unsatisfactory |  | There are fundamental weaknesses in the framework of governance, risk management and control such that it is inadequate and ineffective or is likely to fail. |

GIAA, it is concluded that there were some limited weaknesses in the CPS' governance and control framework that affected achievement of its strategic objectives in 2024-25, but that these can be rectified through actioning GIAA's recommendations.

Advisory audits

As well as the above assurance audits, the GIAA also conducted one advisory audit during 2024-25. Advisory audits involve GIAA working together with subject matter experts from across the CPS in an advisory role and are not subject to an opinion. The advisory audit carried out in 2024-25 was relating to a high-level review of CPS assurance framework, with the report being issued in June 2025.

Remuneration and staff report

The Remuneration and staff report provides information on the CPS' remuneration policy and amounts paid to the senior management team. It also provides information on other staff related matters, such as fair pay, overall staff numbers and costs, and Civil Service Pensions.

Service contracts

The Constitutional Reform and Governance Act 2010 requires Civil Service appointments to be made on merit on the basis of fair and open competition. The Recruitment Principles published by the Civil Service Commission specify the circumstances when appointments may be made otherwise.

Except as noted below, the officials covered by this report hold appointments which are open-ended. Early termination, other than for misconduct, would result in the individual receiving compensation as set out in the Civil Service Compensation Scheme.

Further information about the work of the Civil Service Commission can be found at <https://civilservicecommission.org.uk>

Non-Executive Board Members

All the non-executive board members have fixed term contracts as follows:

| Non-executive board member | Terms |
|---|--|
| Monica Burch <i>Lead Non-Executive Board Member and Chair of the CPS Board</i> | 28 June 2017 to 27 June 2020, renewed 27 June 2020 to 26 June 2023, extended to 25 July 2025 |
| Simon Jeffreys | 3 December 2018 to 2 December 2021, renewed 3 December 2021 to 2 December 2024 |
| Kathryn Stone OBE | 3 October 2022 to 10 March 2025 |

| Non-executive board member | Terms |
|----------------------------|-------------------------------------|
| Dr Subo Shanmuganathan | 3 October 2022 to 3 October 2025 |
| Dr Peter Kane | 1 December 2024 to 30 November 2027 |

Independent Audit and Risk Committee Members

Our two non-executive ARAC Members have the following fixed term contracts:

| Non-executive board member | Term |
|----------------------------|--|
| Michael Dunn | 1 November 2021 to 31 October 2024, renewed 1 November 2024 to 30 October 2027 |
| Deborah Harris-Ugbomah | 10 January 2022 to 9 January 2025 |

Either party may terminate the contract for any reason before the expiry of the fixed period by providing three month's written notice. If the appointment is terminated early by mutual consent no notice will be given by the CPS. No compensation is payable to Non-Executive Board Members for early termination of their contract.

Remuneration policy

The remuneration of CPS Senior Civil Servants is set according to guidance provided by the Cabinet Office, with reference to recommendations made by the Review Body on Senior Salaries. The Review Body provides independent advice to the Prime Minister and the Lord Chancellor, among others, on the remuneration of holders of judicial office, Senior Civil Servants and other such public appointments as may be specified. The Review Body may, if requested, also advise the Prime Minister on Peers' allowances and on the pay, pensions and allowances of Ministers and others whose pay is determined by the Ministerial and Other Salaries Act 1975. In

reaching its recommendations, the Review Body is to have regard to the following considerations:

- The need to recruit, retain, motivate and, where relevant, promote suitably able and qualified people to exercise their different responsibilities.
- Regional/local variations in labour markets and their effects on the recruitment, retention and where relevant, promotion of staff.
- Government policies for improving public services including the requirement on departments to meet the output targets for the delivery of departmental services.
- The funds available to departments as set out in the Government's departmental expenditure limits.
- The Government's inflation target.

Further information about the Review Body can be found at www.gov.uk/government/organisations/review-body-on-senior-salaries/about.

The CPS Remuneration Committee (RemCom) acts as the pay committee for the CPS senior management team. In 2024-25 this committee was made up of the following:

Monica Burch, Lead Non-Executive Board Member, Kathryn Stone, Non-Executive Board Member, Chair, Stephen Parkinson, Director of Public Prosecutions, Julie Lennard, Chief Operating Officer, from November 2024

The Committee is tasked with considering the relative contributions of the CPS' senior employees, paying due regard to completed performance reports, consistency and scope of objectives and the impact of external factors. It will then provide assurance with respect to pay outcomes in line with Cabinet Office guidance.

The pay settlement for the Senior Civil Service (SCS) from 1 April 2024 adhered to government policy which allowed for a 5% consolidated pay award for eligible employees. Additionally, non-consolidated Performance Related Pay (PRP) awards were considered. A budget of 3.3% of the total SCS pay bill was available for NCPRP pot. The actual distribution of PRP payments was 3.2% of the SCS pay bill.

Remuneration (including salary) and pension entitlements

The following sections provide details of the remuneration and pension interests of the most senior management of the CPS. This is considered to be the membership of the CPS Board and the Executive Group.

Remuneration (salary, benefits in kind, and pensions) (audited)

The following table shows 2024-25 senior management remuneration, with 2023-24 comparatives:

| | 2024-25 | | | | | 2023-24 | | | | |
|---|------------------------|----------------|------------------|-------------------------------|---------|--------------------------|----------------|------------------|-------------------------------|---------|
| | Salary | Bonus Payments | Benefits in Kind | Pension Benefits ¹ | Total | Salary | Bonus Payments | Benefits in Kind | Pension Benefits ¹ | Total |
| | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 |
| Sir Max Hill KC ² Director of Public Prosecutions (to 31 October 2023) | – | – | – | – | – | 200-205 (fye 240-245) | – | – | 39 | 235-240 |
| Stephen Parkinson Director of Public Prosecutions (from 1 November 2023) | 255-260 | – | – | 26 | 280-285 | 100-105 (fye 240-245) | – | – | 54 | 150-155 |
| Rebecca Lawrence Chief Executive Officer (to 17 November 2023) ³ | – | – | – | – | – | 175-180 (fye 165-175) | – | – | 34 | 205-210 |
| Sue Hemming Interim Chief Executive Officer (to 30 April 2023) Director of Legal Services (to June 2023) | – | – | – | – | – | 30-35 (fye 135-140) | 10-15 | – | 22 | 65-70 |
| Julie Lennard Chief Operating Officer (from 25 November 2024) | 55-60 (fye 160-165) | – | – | 69 | 125-130 | – | – | – | – | – |
| Mark Gray Chief Digital and Information Officer (to 3 July 2023) | – | – | – | – | – | 30-35 (fye 120-125) | – | – | 54 | 80-85 |

| | 2024-25 | | | | | | 2023-24 | | | | | |
|---|--------------------------|----------------|------------------|-------------------------------|---------|--|--------------------------|----------------|------------------|-------------------------------|---------|------|
| | Salary | Bonus Payments | Benefits in Kind | Pension Benefits ¹ | Total | | Salary | Bonus Payments | Benefits in Kind | Pension Benefits ¹ | Total | |
| | £000 | £000 | £000 | £000 | £000 | | £000 | £000 | £000 | £000 | £000 | £000 |
| Matthew Cain Interim Chief Digital and Information Officer (from 26 June 2023 to 31 January 2025) | 110-115 (fye 125-130) | – | – | 41 | 155-160 | | 90-95 (fye 120-125) | – | – | 36 | 125-130 | |
| Lee Noon ^{5,6} Interim Chief Digital and Information Officer (from 17 February 2025 to 17 April 2025)) | 35-40 (fye 295-300) | – | – | – | 35-40 | | – | – | – | – | – | |
| Steve O'Connor Chief Digital and Information Officer (from 31 March 2025) | – (fye 135-140) | – | – | – | – | | – | – | – | – | – | |
| Steve Buckingham Chief Finance Officer | 130-135 | 5-10 | – | 84 | 220-225 | | 120-125 | 0-5 | – | 69 | 185-190 | |
| Dawn Brodrick ⁴ Chief People Officer (to 6 June 2024) | 125-130 (fye 160-165) | 10-15 | – | – | 140-145 | | 155-160 | 10-15 | – | – | 170-175 | |
| Helen Starkey Chief People Officer (from 1 July 2024) | 95-100 | 5-10 | – | 113 | 215-220 | | – | – | – | – | – | |
| Sandra McKay Director of Communications (to 14 August 2023) | – | – | – | – | – | | 35-40 (fye 95-100) | 5-10 | – | 22 | 65-70 | |
| Mike Browne ⁵ Interim Director of Communications (from 10 July 2023 to 19 April 2024) | 10-15 (fye 200-205) | – | – | – | 10-15 | | 145-150 (fye 190-195) | – | – | – | 145-150 | |
| Lisa Benbow Director of Communications (from 8 April 2024) | 95-100 | – | – | 38 | 135-140 | | – | – | – | – | – | |

| | 2024-25 | | | | | | 2023-24 | | | | | |
|--|------------------------|----------------|------------------|-------------------------------|---------|--|--------------------------|----------------|------------------|-------------------------------|---------|------|
| | Salary | Bonus Payments | Benefits in Kind | Pension Benefits ¹ | Total | | Salary | Bonus Payments | Benefits in Kind | Pension Benefits ¹ | Total | |
| | £000 | £000 | £000 | £000 | £000 | | £000 | £000 | £000 | £000 | £000 | £000 |
| Grace Ononiwu Director of Legal Services | 135-140 | 10-15 | – | 91 | 240-245 | | 130-135 | 0-5 | – | 38 | 170-175 | |
| Gregor McGill Director of Legal Services (to 26 April 2024) | 10-15 (fye 140-145) | 5-10 | – | 2 | 15-20 | | 130-135 | 10-15 | – | 34 | 175-180 | |
| Nick Price Director of Legal Services (from 13 May 2024) | 125-130 | 5-10 | – | 118 | 250-255 | | – | – | – | – | – | |
| Baljit Ubhey Director of Policy | 140-145 | 5-10 | – | 94 | 240-245 | | 135-140 (fye 140-145) | 0-5 | – | 38 | 175-180 | |
| Tristan Bradshaw Director of Operational Change & Delivery (from 24 October 2022 to 9 February 2025) Director of Transformation & Change (from 9 February 2025) | 105-110 | – | – | 71 | 175-180 | | 100-105 | – | – | 138 | 235-240 | |
| Monica Burch Non-executive Board Member | 20-25 | – | – | – | 20-25 | | 20-25 | – | – | – | 20-25 | |
| Mark Hammond Non-executive Board Member (to 2 July 2023) | – | – | – | – | – | | 0-5 (fye 10-15) | – | 0.3 | – | 0-5 | |
| Simon Jeffreys Non-executive Board Member (to 2 December 2024) | 5-10 (fye 10-15) | – | 0.4 | – | 5-10 | | 10-15 | – | 0.4 | – | 10-15 | |

| | 2024-25 | | | | | | 2023-24 | | | | | |
|--|-----------------|----------------|------------------|-------------------------------|-------|--|---------|----------------|------------------|-------------------------------|-------|--|
| | Salary | Bonus Payments | Benefits in Kind | Pension Benefits ¹ | Total | | Salary | Bonus Payments | Benefits in Kind | Pension Benefits ¹ | Total | |
| | £000 | £000 | £000 | £000 | £000 | | £000 | £000 | £000 | £000 | £000 | |
| Dr Peter Kane Non-executive Board Member (from 12 December 2024) | – fye 10-15) | | 0.3 | – | 0-5 | | – | – | – | – | – | |
| Dr Subo Shanmuganathan Non-executive Board Member | 10-15 | – | 0.8 | – | 15-20 | | 10-15 | – | 0.8 | – | 10-15 | |
| Kathryn Stone Non-executive Board Member | 10-15 | – | 0.6 | – | 10-15 | | 10-15 | – | 0.6 | – | 10-15 | |

- ¹ The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation or any increase or decreases due to a transfer of pension rights. Stephen Parkinson has a partnership pension and pension benefits include contributions of £26k were paid into this scheme during 2024-25
- 2023-24 salary includes £60k compensation in relation to the Business Appointment Rules.
- Rebecca Lawrence stepped down as Chief Executive Officer on 17 November 2023. Salary for 2023-24 includes £30k for loss of office and £43k for an ex-gratia payment and payment in lieu of notice.
- Dawn Brodrick stepped down as Chief People Officer on 6 June 2024. Salary for 2024-25 includes £85k for a voluntary exit payment and compensation in lieu of notice.
- Mike Browne and Lee Noon were interim members of staff. They were not paid via the CPS payroll and are included in the off-payroll disclosures on page 73 to 74.
- Lee Noon was recruited via the Public Sector Resourcing framework as an interim Chief Digital Information Officer for six weeks from 17 February to 17 April 2025.

Salary

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

Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the CPS and treated by HM Revenue & Customs as a taxable emolument. Where expenses are for home to office travel, this is assessed by HM Revenue &

Customs as constituting a benefit in kind. The tax and national insurance contributions due on the benefits in kind are paid by the CPS. Stephen Parkinson has a partnership pension.

Bonuses

Bonuses are based on performance levels attained and are made as part of the appraisal process. Bonuses are reported in the year in which they become payable to the individual. Unless otherwise indicated, the bonuses reported in 2024-25 relate to performance in 2023-24 and the comparative bonuses reported for 2023-24 relate to performance in 2022-23.

Pension benefits (audited)

| | Accrued pension at pension age as at 31 March 2025 and related lump sum £000 | Real increase in pension and related lump sum at pension age £000 | CETV at 31 March 2025 £000 | CETV at 31 March 2024 £000 | Real increase in CETV ^{1,2,3,4} £000 |
|---|---|--|-------------------------------|-------------------------------|--|
| Sir Max Hill KC <i>Director of Public Prosecutions</i> (to 31 October 2023) | – | – | – | 43 | – |
| Stephen Parkinson ⁵ <i>Director of Public Prosecutions</i> (from 1 November 2023) | – | – | – | 455 | – |
| Rebecca Lawrence <i>Chief Executive Officer</i> (to 17 November 2023) | – | – | – | 1,366 | – |
| Sue Hemming <i>Interim Chief Executive Officer</i> (to 30 April 2023) <i>Director of Legal Services</i> (to 30 June 2023) | – | – | – | 1,577 | – |
| Julie Lennard <i>Chief Operating Officer</i> (from 25 November 2024) | 45-50 | 2.5-5 | 756 | 699 | 55 |
| Mark Gray <i>Chief Digital and Information Officer</i> (to 3 July 2023) | – | – | – | 481 | – |

| | Accrued pensionat pension age as at 31 March 2025 and related lump sum £000 | Real increase in pension and related lump sum at pension age £000 | CETV at 31 March 2025 £000 | CETV at 31 March 2024 £000 | Real increase in CETV ^{1,2,3,4} £000 |
|---|---|---|-------------------------------------|-------------------------------------|---|
| Matthew Cain <i>Interim Chief Digital and Information Officer (from 26 June 2023 to 31 January 2025)</i> | 5-10 | 0-2.5 | 85 | 51 | 22 |
| Lee Noon <i>Chief Digital and Information Officer (from 17 February 2025 to 18 April 2025)</i> | – | – | – | – | – |
| Steve O'Connor ⁷ <i>Chief Digital and Information Officer (from 31 March 2025)</i> | – | – | – | – | – |
| Steve Buckingham <i>Chief Finance Officer</i> | 40-45 | 2.5-5 | 924 | 808 | 75 |
| Dawn Brodrick ⁶ <i>Chief People Officer (to 6 June 2024)</i> | – | – | – | – | – |
| Helen Starkey <i>Chief People Officer (from 1 July 2024)</i> | 40-45 plus a lump sum of 105-110 | 5-7.5 plus a lump sum of 10-12.5 | 929 | 795 | 106 |
| Sandra McKay <i>Director of Communications (to 14 August 2023)</i> | – | – | – | 356 | – |
| Mike Browne <i>Interim Director of Communications (from 10 July 2023 to 19 April 2024)</i> | – | – | – | – | – |
| Lisa Benbow <i>Director of Communications (from 8 April 2024)</i> | 0-5 | 0-2.5 | 32 | – | 25 |
| Grace Ononiwu <i>Director of Legal Services</i> | 60-65 plus a lump sum of 150-155 | 2.5-5 plus a lump sum of 2.5-5 | 1,453 | 1,311 | 81 |
| Gregor McGill <i>Director of Legal Services (to 26 April 2024)</i> | 65-70 plus a lump sum of 185-190 | 0-2.5 plus a lump sum of 0 | 1,657 | 1,649 | 1 |
| Nick Price <i>Director of Legal Services (from 13 May 2024)</i> | – | – | 956 | – | – |

| | Accrued pension at pension age as at 31 March 2025 and related lump sum £000 | Real increase in pension and related lump sum at pension age £000 | CETV at 31 March 2025 £000 | CETV at 31 March 2024 £000 | Real increase in CETV ^{1,2,3,4} £000 |
|--|--|---|----------------------------|----------------------------|---|
| Tristan Bradshaw <i>Director of Operational Change & Delivery (from 24 October 2022 to 9 February 2025)</i> <i>Director of Transformance and Change (from 9 February 2025)</i> | 45-50 plus a lump sum of 120-125 | 2.5-5 plus a lump sum of 2.5-5 | 1,040 | 940 | 57 |
| Baljit Ubhey <i>Director of Policy</i> | 60-65 plus a lump sum of 160-165 | 2.5-5 plus a lump sum of 2.5-5 | 1,453 | 1,314 | 79 |

- 1 CETV at 31 March 2024 is nil where an individual did not join the Executive Group during 2023-24.
- 2 Final salary member (classic/classic plus/premium) who has transitioned to alpha. The final salary pension of a person in employment is calculated by reference to their pay and length of service. The pension will increase from one year to the next by virtue of any pay rise during the year. Where there is no or a small pay rise, the increase in pension due to extra service may not be sufficient to offset the inflation increase – that is, in real terms, the pension value can reduce, hence the negative values.
- 3 Any members affected by the Public Service Pensions Remedy were reported in the 2015 scheme for the period between 1 April 2015 and 31 March 2022 in 2022-23. Accrued pension benefits included in this table for any individual affected by the Public Service Pensions Remedy have been calculated based on their inclusion in the legacy scheme for the period between 1 April 2015 and 31 March 2022, following the McCloud judgment. The Public Service Pensions Remedy applies to individuals that were members, or eligible to be members, of a public service pension scheme on 31 March 2012 and were members of a public service pension scheme between 1 April 2015 and 31 March 2022. The basis for the calculation reflects the legal position that impacted members have been rolled back into the relevant legacy scheme for the remedy period and that this will apply unless the member actively exercises their entitlement on retirement to decide instead to receive benefits calculated under the terms of the Alpha scheme for the period from 1 April 2015 to 31 March 2022.
- 4 CETV figures are calculated using the guidance on discount rates for calculating unfunded public service pension contribution rates that was extant at 31 March 2025. HM Treasury published updated guidance on 27 April 2023; this guidance will be used in the calculation of 2024-25 CETV figures.
- 5 Stephen Parkinson opted to switch from a Civil Service pension to a partnership pension in 2024-25.
- 6 Dawn Brodrick chose not to be covered by the Civil Service pension arrangements. No pension contributions were made on their behalf to other pension providers.
- 7 Steve O'Connor was not covered by the Civil Service pension arrangement during the year.

Civil Service pensions

Pension benefits are provided through the Civil Service pension arrangements. Before 1 April 2015, the only scheme was the Principal Civil Service Pension Scheme (PCSPS), which is divided into a few different sections – classic, premium and classic plus provide benefits on a final salary basis, whilst nuvos provides benefits on a career average basis. From 1 April 2015 a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme or alpha, which provides benefits on a career average basis. All newly appointed civil servants, and the majority of those already in service, joined the new scheme.

The PCSPS and alpha are unfunded statutory schemes. Employees and employers make contributions (employee contributions range between 4.6% and 8.05%, depending on salary). The balance of the cost of benefits in payment is met by monies voted by Parliament each year. Pensions in payment are increased annually in line with the Pensions Increase legislation. Instead of the defined benefit arrangements, employees may opt for a defined contribution pension with an employer contribution, the partnership pension account.

In alpha, pension builds up at a rate of 2.32% of pensionable earnings each year, and the total amount accrued is adjusted annually in line with a rate set by HM Treasury. Members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004. All members who switched to alpha from the PCSPS had their PCSPS benefits ‘banked’, with those with earlier benefits in one of the final salary sections of the PCSPS having those benefits based on their final salary when they leave alpha.

Normal pension age is 60 for members of classic, premium, and classic plus, 65 for members of nuvos, and the higher of 65 or State Pension Age for members of alpha. The pension figures in this report show pension

earned in PCSPS or alpha – as appropriate. Where a member has benefits in both the PCSPS and alpha, the figures show the combined value of their benefits in the two schemes but note that the constituent parts of that pension may be payable from different ages.

When the Government introduced new public service pension schemes in 2015, there were transitional arrangements which treated existing scheme members differently based on their age. Older members of the PCSPS remained in that scheme, rather than moving to alpha. In 2018, the Court of Appeal found that the transitional arrangements in the public service pension schemes unlawfully discriminated against younger members.

As a result, steps are being taken to remedy those 2015 reforms, making the pension scheme provisions fair to all members. The public service pensions remedy is made up of two parts. The first part closed the PCSPS on 31 March 2022, with all active members becoming members of alpha from 1 April 2022. The second part removes the age discrimination for the remedy period, between 1 April 2015 and 31 March 2022, by moving the membership of eligible members during this period back into the PCSPS on 1 October 2023. This is known as “rollback”.

The partnership pension account is an occupational defined contribution pension arrangement which is part of the Legal & General Mastertrust. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member). 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).

Further details about the Civil Service pension arrangements can be found at the website www.civilservicepensionscheme.org.uk

Cash Equivalent Transfer Values (CETV)

A 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 figures include the value of any pension benefit in another scheme or arrangement which the member has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their buying additional pension benefits at their own cost. CETVs are worked out in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

Real increase in CETV

This reflects the increase in CETV 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.

Fair pay disclosures (audited)

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

The banded remuneration of the highest-paid director in the CPS in the financial year 2024-25 was £295,000-£300,000 (2023-24: £240,000-£245,000) This was 6.8 times (2023-24: 5.9 times) the median remuneration of the workforce, which was £43,379 (2023-24: £40,892).

In 2024-25, no (2023-24: nil) employee received remuneration in excess of the highest paid director. Remuneration ranged from £20,000 to £295,000 (2023-24: £20,000 to £245,000).

Pay 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.

The following table shows the percentage change from the previous financial year for salaries and allowances and for performance pay and bonuses payable in respect of the highest paid director, based on the mid-point of the salary band:

| | 2024-25 £0 | 2023-24 £0 | Change ¹ (%) |
|---------------------------|----------------|----------------|----------------------------|
| Salary and allowances | 297,500 | 242,500 | 23 |
| Performance and bonus pay | – | – | – |
| Total remuneration | 297,500 | 242,500 | 23 |

1 For 2024-25, the highest paid director was an interim staff member recruited via the Public Sector Resourcing framework for six weeks.

The following table shows the average percentage change from the previous financial year for salaries and allowances and for performance pay and bonuses in respect of all employees taken as a whole, excluding the highest paid director.

| | 2024-25 £0 | 2023-24 £0 | Change (%) |
|---------------------------|---------------|---------------|---------------|
| Salary and allowances | 49,463 | 46,768 | 6 |
| Performance and bonus pay | 350 | 1,500 | -77 |
| Total remuneration | 49,813 | 48,268 | 3 |

The following table shows the ratio between the highest paid director's total pay and benefits and the salary component of their total pay and benefits, and the lower quartile, median and upper quartile remuneration of our workforce:

| | 25th percentile pay | | Median pay | | 75th percentile pay | |
|-----------------------------------|---------------------|---------------|---------------|---------------|---------------------|---------------|
| | 2024-25 | 2023-24 | 2024-25 | 2023-24 | 2024-25 | 2023-24 |
| Salary (£) | 31,419 | 28,747 | 43,006 | 39,392 | 64,250 | 60,052 |
| Bonus (£) | 302 | 1,500 | 373 | 1,500 | 373 | 1,500 |
| Total pay and benefits (£) | 31,721 | 30,247 | 43,379 | 40,892 | 64,623 | 61,552 |
| Ratio | 9.3 | 8.0 | 6.8 | 5.9 | 4.6 | 3.8 |

The highest paid director's pay change as a result of appointment of an interim staff member for six weeks caused ratios to increase in 2024-25 compared to 2023-24. Excluding this individual, the ratios for 2024-25 have increased compared to 2023-24. The CPS believes these ratios are consistent with its pay, reward and progression policies for its employees taken as a whole, as staff are remunerated in pay ranges that are consistent with the wider Civil Service and reflect the levels of seniority at which roles are required to be performed.

Reporting of Civil Service and other compensation schemes – exit packages (audited)

The table below shows exit packages:

| Exit package cost band | 2024-25 | | | 2023-24 | | |
|--------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------------|-----------------------------------|-------------------------------|
| | Number of compulsory redundancies | Number of other departures agreed | Total number of exit packages | Number of compulsory redundancies | Number of other departures agreed | Total number of exit packages |
| < £10,000 | – | 4 | 4 | – | 2 | 2 |
| £10,000 – £25,000 | – | 4 | 4 | – | 2 | 2 |
| £25,000 – £50,000 | – | 2 | 2 | – | 5 | 5 |
| £50,000 – £100,000 | – | 7 | 7 | – | 8 | 8 |
| £100,000 – £150,000 | – | 7 | 7 | – | 5 | 5 |
| £150,000 – £200,000 | – | 1 | 1 | – | 1 | 1 |
| Total number of exit packages | – | 25 | 25 | – | 23 | 23 |
| Total cost (£000) | – | 1,598 | 1,598 | – | 1,583 | 1,583 |

Redundancy and other departure costs have been paid in accordance with the provisions of the Civil Service Compensation Scheme, a statutory scheme made under the Superannuation Act 1972. Exit costs are accounted for in full in the year the departure is agreed. Where the CPS has agreed early retirements, the additional costs are met by the CPS and not by the Civil Service pension scheme. Ill-health retirement costs are met by the pension scheme and are not included in the table.

Staff composition

The table below shows staff composition by whole-time equivalent persons at 31 March 2025. This includes both permanent and fixed term contracts.

| | Headcount | FTE |
|------------------|-----------|-----------|
| G1 Perm Sec | 1 | 1 |
| SCS3 | 1 | 1 |
| SCS2 | 6 | 6 |
| SCS1 | 18 | 18 |
| SLM2 | 21 | 20 |
| SLM1 | 51 | 50 |
| Total SCS | 98 | 96 |

| ONS Grade | Female | | Male | | Total | |
|--------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | Headcount | FTE | Headcount | FTE | Headcount | FTE |
| SCS | 60 | 59 | 38 | 37 | 98 | 96 |
| Other | 5,160 | 4,733 | 2,340 | 2,269 | 7,500 | 7,002 |
| Grand total | 5,220 | 4,792 | 2,378 | 2,306 | 7,598 | 7,098 |

Average number of persons employed for 2024-25 (audited)

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

| | 2024-25 | 2023-24 |
|----------------------------|--------------|--------------|
| Permanently employed staff | 7,039 | 6,963 |
| Others | 252 | 313 |
| Total | 7,291 | 7,276 |

Staff costs for 2024-25 (audited)

| | Permanently employed staff (£000) | Others (£000) | 2024-25 Total (£000) | 2023-24 Total (£000) |
|--------------------------------------|-----------------------------------|---------------|----------------------|----------------------|
| Wages and salaries | 350,806 | 6,873 | 357,679 | 373,016 |
| Social security costs | 40,494 | – | 40,494 | 40,212 |
| Other pension costs | 95,686 | – | 95,686 | 88,265 |
| Total staff costs | 486,986 | 6,873 | 493,859 | 501,493 |
| Less: recoveries outward secondments | (307) | – | (307) | (782) |
| Total net costs | 486,679 | 6,873 | 493,552 | 500,711 |

Further details of staff costs can be found in Note 3 to the Accounts on page 98.

Principal Civil Service Pension Scheme

The Principal Civil Service Pension Scheme (PCSPS) and the Civil Servants and Other Pensions Scheme (CSOPS) – known as ‘alpha’ – are unfunded multi-employer defined benefit schemes in which the CPS is unable to identify its share of the underlying assets and liabilities. The scheme actuary valued the PCSPS as at 31 March 2020. Details can be found in the resource accounts of the Cabinet Office: Civil Superannuation (www.civilservicepensionscheme.org.uk/about-us/resource-accounts/).

For 2024-25, employers’ contributions of £95,162,753 were payable to the PCSPS (2023-24: £87,816,105) at 28.97% of pensionable pay, based on salary bands. The Scheme Actuary reviews employer contributions usually every four years following a full scheme valuation. The contribution rates are set to meet the cost of the benefits accruing during 2024-25 to be paid when the member retires and not the benefits paid during this period to existing pensioners.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers’ contributions of £505,062 (2023-24: £439,819) were paid to one appointed stakeholder pension providers. Employer contributions are age-related and ranged from 8% to 14.75% (2023-24: 8% to 14.75%) of pensionable pay. Employers also match employee contributions up to 3% of pensionable pay. In addition, employer contributions of £19,075, 0.5% (2023-24: £16,982, 0.5%) of pensionable pay were payable to the PCSPS to cover the cost of the future provision of lump sum benefits on death in service or ill health retirement of these employees.

Contributions due to the partnership pension providers at the reporting period date were £42,270 (2023-24: £36,852). Contributions prepaid at that date were £Nil (2023-24: £Nil).

10 individuals (2023-24: 4) retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £226,809 (2023-24: £72,514).

Disability confident

In 2024-25, the CPS has successfully renewed its Disability Confident Leader status. This required the CPS to demonstrate that the right employment policies and procedures are in place to be fully inclusive of disabled people not just at recruitment but also in retention and development.

This includes the ability to:

- Actively attract and recruit disabled people to help fill opportunities (including jobs, apprenticeships, internships, work experience).
- Provide a fully inclusive and accessible recruitment process and offer interviews to all disabled people who meet the minimum criteria for the job.
- Offer flexibility when assessing people and proactively offer and make reasonable adjustments so disabled job applicants have the best opportunity to demonstrate that they can do the job.
- Provide an environment that is inclusive and accessible for staff, clients and customers ensuring all employees have sufficient disability awareness.
- Support employees to manage their disabilities or health conditions and ensure there are no barriers to the development and progression of disabled staff.
- Ensure managers are aware of how they can support staff who experience mental or physical ill health or are absent from work.
- Value and listen to feedback from disabled staff and provide mentoring, coaching, buddying and other support networks.

- Introduced 5 days paid carers leave prior to the introduction of The Carer's Leave Regulations 2024.

The undertakings relating to recruitment do not override the Civil Service Commissioner Principles and the need for selection on merit through fair and open competition. Applicants who would be selected for interview on the basis of additional sift criteria are not displaced by disabled candidates who meet the minimum criteria. Instead, the numbers invited for interview are increased by the inclusion of those disabled candidates.

Diversity and inclusion

Being a fair, diverse, and inclusive employer is important for the CPS to enable us to represent the public we serve and to support everyone in being themselves at work. We are proud that we are making good progress in this important area through recruiting and developing a diverse workforce and promoting an inclusive and supportive working environment.

We have an excellent track record in attracting and retaining a strong and diverse workforce – we are above Civil Service average for women at most grades, including our SCS cadre and our representation of ethnic minorities, also compares favourably with the Civil Service as a whole. We have been recognised in a range of ways for our work on diversity, equality and inclusion, including being accredited as a Disability Confident Leader and recognised as a Top 10 Employer by Working Families for the eighth year running.

Declaration

Declaration rates indicate the number of CPS employees who have chosen to provide their personal information for the characteristic indicated. The declaration rates for Q4 of 2024-25 for the characteristics listed below are as follows:

| | All staff | G6/G7 | SCS |
|--------------------|-----------|-------|------|
| Gender | 100% | 100% | 100% |
| Ethnicity | 89% | 90% | 97% |
| Disability | 72% | 74% | 90% |
| Sexual orientation | 79% | 78% | 90% |

These figures are taken from our HR system, where declaration is voluntary except for gender and age.

Gender

The gender makeup of the CPS has been stable for many years and the CPS has had a consistent female representation of over 66% for at least 12 years, currently standing at 69%. Women are also in the majority at more senior levels, but to a lesser degree – women make up 61% of Senior Civil Service (SCS) and equivalent grades in the CPS. This is reflected across the wider Civil Service, where women make up a higher percentage of junior grades than they do of more senior grades.

Ethnicity

The CPS has worked hard to address inequalities in the organisation over the last 24 years and is proud to be an open and diverse organisation. However, we recognise that there are still very real challenges, and we are determined to continue working to ensure that everyone is able to achieve their full potential.

23% of the CPS workforce is declared as being from an ethnic minority background. This compares favourably with both the wider Civil Service, in which 16.6% of civil servants had declared as ethnic minority, as of 20 August 2024, and with the population of England & Wales, of which 18.3% declared an ethnic minority background in the 2021 National Census Survey.

There is a regional variation in our ethnic minority workforce representation and, whilst there is no immediate evidence of significant disparities between our employee profile

and those of local communities, the Inclusion Community Engagement Strategy commits CPS areas to review their representation.

In 2024-25 the CPS has been working to remove barriers to progression to increase ethnic minority representation at senior grades with targeted interventions and cross civil service opportunities offered.

Age

26.8% of the CPS workforce is over the age of 55. The challenge for the CPS and its line managers is to recognise and use the skills and experience of all staff to the best effect, meeting training and development needs appropriately to create an engaged and valued multigenerational workforce.

Sexual orientation and gender identity

LGBQ representation across all grades is constant with previous years; 6% of all staff, 5% of Grades D and E, and 9% of SCS. Our HR Business Information system now includes the option to use pronoun Mx, as a title for those who do not identify as being of a gender, or for people who simply do not want to be identified by gender.

Socio-economic background

The CPS has been recognised in the Social Mobility Employer Index, the leading authority on employer best practice, as one of the Top 75 employers. The Social Mobility Foundation's Employer Index was established to encourage organisations to become more accessible to individuals from lower socio-economic backgrounds. Questions about the Social Economic background of our employees are now included on our HR Business Information system and our annual People Survey. Better understanding the profile of our workforce will help us continue to remove any barriers to career progression and ensure our people reflect the communities we serve.

Disability

The CPS continue to support staff with disabilities and long-term health conditions, shining a spotlight on all types of disability, including those that are invisible, working hard to promote a greater awareness and understanding of these conditions.

72% of our staff have declared whether they have a disability or long-term health condition. Workforce disability representation is 20% – higher than the Civil Service average, with SCS disability representation at 14%.

Achievements this year

- A consistent level of the representation of our ethnic minority group employees at 23%
- An increase in disability representation at 20% linked to:
 - Implementing disability-related case studies into learning and development interventions
 - Updating disability language within the Oracle HR Platform
 - Piloting 'questions in advance of interview' for operational grades to improve accessibility within recruitment practices
 - Updating recruitment guidance to affirm the need for diverse and inclusive practice

Declaration: The CPS has initiated the 'Count Me In' campaign to gather accurate information about employees' backgrounds, helping to identify and remove barriers for current and future colleagues. This initiative demonstrates our proactive approach to promoting inclusion and understanding the diverse needs of its workforce

Diversity Champions and Staff Associations:

The CPS has successfully embedded diversity champions and ambassadors into

their roles, bringing diverse voices to high-level discussions and embedding inclusion throughout CPS decision-making. Staff Associations have undergone an official review to ensure they have the sponsorship and resources needed to continue supporting workplace inclusion for all.

These achievements reflect the CPS' ongoing dedication to creating a diverse and inclusive workplace where all employees feel valued and supported.

- We will aim for 75% declaration rates across all protected characteristics.
- According to the 2024 People Survey, reports of bullying, harassment and discrimination remain broadly consistent – we will seek to reduce this across a number of interventions including changes to policy, procedures and continued support for colleagues through our Speak Out Champion.
- Following reviews undertaken in 2023-24 to explore barriers to progression to senior roles for ethnic minority staff, and the recruitment experience of this group and disabled staff, the CPS will continue to deliver the recommended activities to improve the experience of these groups.
- In our commitments as part of the Disproportionality Action Plan, we will work to ensure the CPS is an anti-racist organisation, equipping our people with the skills to identify and challenge racial bias in decision making and address race disproportionality across the CJS to and build public confidence.

Trade union facility time

Under the Trade Union (Facility Time Publication Requirements) Regulations 2017 (SI 2017 no. 328), the CPS is required to publish information about employees acting as trade union representatives.

During the 2024-25 financial year, 67 employees (74 in 2023-24) acted as relevant union officials with pre-approved facility time. Of these, 2 (9 in 2023-24) spent 0% of their time on trade union facility time and 65 (65 in 2023-24) spent between 1-50% of their time on trade union facility time. The total cost of facility time was £350,100 (2023-24: £347,237), which is 0.07% (2023-24: 0.071%) of the total pay bill of £493,551,556 (2023-24: £501,493,509). The time spent on paid trade union activities as a percentage of total paid facility time hours was 0% (0% in 2023-24).

Other staff information

Staff engagement

The annual Civil Service People Survey looks at civil servants' attitudes to, and experience of working in the Civil Service.

The CPS response rate this year was 46% which showed a -15-percentage point (pp) decrease on the 2023 survey (61%) and was 15pp lower than the Civil Service.

Employee engagement is a workplace approach designed to ensure that employees are committed to their organisation's goals and values and are motivated to contribute to organisational success.

The EEI is a key metric in measuring employee engagement. Five questions are used in the People Survey to measure employee engagement and combine these responses into a summary index score to determine where they sit on a scale of very disengaged (0%) through to very engaged (100%).

In 2024, the CPS EEI decreased by 2pp to 65%, which remains one of the highest EEI recorded by the CPS since the survey began in 2009 and a full +16pp above the lowest EEI recorded in 2011. The wider Civil Service EEI remained stable at 64% this year.

For a fifth subsequent year, the CPS has exceeded the Civil Service EEI and has a +1pp gap.

The table below provides details of the CPS response rate and EEI for the last 5 years.

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|-------------------|------|------|------|------|------|
| CPS response rate | 70% | 69% | 70% | 61% | 46% |
| CPS EEI | 70% | 69% | 69% | 67% | 65% |

Staff turnover

The CPS applies the Cabinet Office guidance on staff turnover to calculate the rate of turnover within the Department.

For a given period, the turnover figure is calculated as the number of leavers within that period divided by the average number of staff in post over the period. Leavers include all leavers within the financial year and the average number of staff in post is calculated using quarterly staff in post data for the respective financial year.

The Cabinet Office guidance on staff turnover can be found at [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/854929/Annex A - Turnover Definition 1 2 .pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/854929/Annex_A_-_Turnover_Definition_1_2_.pdf).

Off payroll engagements

Table 1: Highly paid off-payroll worker engagements as at 31 March 2025, earning £245 per day or greater

| | |
|--|----|
| Number of existing engagements as of 31 March 2025 | 15 |
| <i>Of which, number that existed:</i> | |
| for less than one year | 11 |
| for between one and two years | 3 |
| for between two and three years | 1 |
| for between three and four years | 0 |
| for four or more years | 0 |

The table below details the turnover percentage within the CPS for the past five financial years.

| | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|----------------|---------|---------|---------|---------|---------|
| Staff turnover | 5.1% | 7.6% | 8.1% | 9.1% | 8.6% |

Expenditure on temporary staff

| | 2024-25 | 2023-24 |
|---------------------------------------|---------|---------|
| Expenditure on temporary staff (£000) | 6,625 | 12,169 |

Expenditure on consultancy

| | 2024-25 | 2023-24 |
|-----------------------------------|---------|---------|
| Expenditure on consultancy (£000) | 660 | (566) |

Consultancy expenditure is reported on a resource basis using accounting data underlying the Financial Statements. This is consistent with the expenditure figures reported in Note 3.

Table 2: Highly paid off-payroll workers engaged at any point during the year ended 31 March 2025, earning £245 per day or greater

| | |
|---|----|
| Number of temporary off-payroll workers engaged during the year ended 31 March 2025 | 52 |
| <i>Of which:</i> | |
| Not subject to off-payroll legislation ¹ | 0 |
| Subject to off-payroll legislation and determined as in-scope of IR35 | 13 |
| Subject to off-payroll legislation and determined as out-of-scope of IR35 | 29 |
| Number of engagements reassessed for compliance or assurance purposes during the year | 10 |
| Of which: number of engagements that saw a change to IR35 status following review | 0 |

1 A worker that provided their services through their own limited company or another type of intermediary to the client will be subject to off-payroll legislation and the Department must undertake an assessment to determine whether that worker is in-scope of Intermediaries legislation (IR35) or out-of-scope for tax purposes.

Table 3: For any off-payroll engagements of board members, and/or, senior officials with significant financial responsibility, between 1 April 2024 and 31 March 2025

| | |
|--|----|
| Number of off-payroll engagements of board members and/or senior officials with significant financial responsibility during the financial year | 2 |
| Total number of individuals on-payroll and off-payroll that have been deemed “board members and/or senior officials with significant financial responsibility” during the financial year | 20 |

Sickness absence

There has been a very slight increase in average working days lost from 8.0 to 8.8 (as at quarter 4 2024-25), against a Civil Service average of 7.8 days.

Parliamentary accountability and audit report

The parliamentary accountability and audit explains department's expenditure against the money provided to it by Parliament by examining the Statement of Outturn against Parliamentary Supply.

Statement of Outturn against Parliamentary Supply

In addition to the primary statements prepared under IFRS, the Government Financial Reporting Manual (FReM) requires the CPS to prepare a Statement of Outturn against Parliamentary Supply (SOPS) and supporting notes.

The SOPS and related notes are subject to audit, as detailed in the Certificate and Report of the Comptroller and Auditor General to the Houses of Parliament.

The SOPS is a key accountability statement that shows, in detail, how an entity has spent against their Supply Estimate. Supply is the monetary provision (for resource and capital purposes) and cash (drawn primarily from the Consolidated Fund), that Parliament gives statutory authority for entities to utilise. The Estimate details supply and is voted on by Parliament at the start of the financial year.

Should an entity exceed the limits set by their Supply Estimate, called control limits, their accounts will receive a qualified opinion.

The format of the SOPS mirrors the Supply Estimates, published on gov.uk, to enable comparability between what Parliament approves and the final outturn.

The SOPS contain a summary table, detailing performance against the control limits that Parliament have voted on, cash spent (budgets are compiled on an accruals basis and so outturn will not tie exactly to cash spent) and administration.

The supporting notes detail the following: Outturn by Estimate line, providing a more detailed breakdown (note 1); a reconciliation of outturn to net operating expenditure in the Statement of Comprehensive Net Expenditure, to tie the SOPS to the financial statements (note 2); and a reconciliation of outturn to net cash requirement (note 3).

The SOPS and Estimates are compiled against the budgeting framework, which is similar to, but different from, IFRS. An understanding of the budgeting framework and an explanation of key terms is provided on page 23, in the Financial Review section of the Performance Report. Further information on the Public Spending Framework and the reasons why budgeting rules are different to IFRS can also be found in chapter 1 of the Consolidated Budgeting Guidance, available on gov.uk.

The SOPS provides a detailed view of financial performance, in a form that is voted on and recognised by Parliament. The Financial Review, in the Performance Report, provides a summarised discussion of outturn against Estimate and functions..

Summary tables – mirrors part one of the Estimates
Summary table 2024-25

| Type of spend | SoPS note | Outturn | | | Estimate | | Voted outturn compared with Estimate: saving/ (excess) £000 | Prior year outturn total, 2023-24 £000 |
|---------------------------------------|-----------|----------------|----------------|----------------|----------------|----------------|---|--|
| | | Voted £000 | Non-Voted £000 | Total £000 | Voted £000 | Non-Voted £000 | | |
| Departmental expenditure limit | | | | | | | | |
| Resource | 1.1 | 825,224 | – | 825,224 | 849,080 | – | 23,856 | 799,966 |
| Capital | 1.2 | 53,781 | – | 53,781 | 63,400 | – | 9,619 | 30,859 |
| Total | | 879,005 | – | 879,005 | 912,480 | – | 33,475 | 830,825 |
| Annually managed expenditure | | | | | | | | |
| Resource | 1.1 | 1,708 | – | 1,708 | 7,950 | – | 6,242 | 14,517 |
| Capital | 1.2 | 960 | – | 960 | 2,859 | – | 1,899 | 6,174 |
| Total | | 2,668 | – | 2,668 | 10,809 | – | 8,141 | 20,691 |
| Total resource | | 826,932 | – | 826,932 | 857,030 | – | 30,098 | 814,483 |
| Total capital | | 54,741 | – | 54,741 | 66,259 | – | 11,518 | 37,033 |
| Total budget expenditure | | 881,673 | – | 881,673 | 923,289 | – | 41,616 | 851,516 |
| Net cash requirement | 3 | 846,071 | | | 846,977 | | 906 | 807,680 |
| Administration costs | 1.1 | 44,557 | | | 45,926 | | 1,369 | 47,712 |

Figures in the areas outlined in bold cover the voted control limits voted by Parliament. Refer to the Supply Estimates guidance manual, available on gov.uk, for detail on the control limits voted by Parliament.

Although not a separate voted limit, any breach of the administration budget will also result in an excess vote.

Notes to statement of Parliamentary Supply

SoPS 1. Outturn detail, by Estimate line

SoPS 1.1 Analysis of net resource outturn by Estimate line

| | Resource outturn | | | | | | | Estimate | | Prior year outturn total, 2023-24 £000 |
|---|------------------|-------------|----------|------------|-------------|----------|------------|------------------------|--------|--|
| | Administration | | | Programme | | | Total £000 | Outturn net total £000 | | |
| | Gross £000 | Income £000 | Net £000 | Gross £000 | Income £000 | Net £000 | | | | |
| Type of spend (resource) | | | | | | | | | | |
| Spending in departmental expenditure limits (DEL) | | | | | | | | | | |
| Voted: | | | | | | | | | | |
| A. Administration costs in headquarters and on central services | 45,234 | (677) | 44,557 | – | – | – | 44,557 | 45,926 | 1,369 | 47,712 |
| B. Crown prosecutions and legal services | – | – | – | 831,752 | (51,085) | 780,667 | 780,667 | 803,154 | 22,487 | 752,254 |
| Total spending in DEL | 45,234 | (677) | 44,557 | 831,752 | (51,085) | 780,667 | 825,224 | 849,080 | 23,856 | 799,966 |
| Spending in annually managed expenditure (AME) | | | | | | | | | | |
| Voted: | | | | | | | | | | |
| C. CPS voted AME Charge | – | – | – | 1,708 | – | 1,708 | 1,708 | 7,950 | 6,242 | 14,517 |
| Total spending in AME | – | – | – | 1,708 | – | 1,708 | 1,708 | 7,950 | 6,242 | 14,517 |
| Total resource | 45,234 | (667) | 44,557 | 833,460 | (51,085) | 782,375 | 826,932 | 857,030 | 30,098 | 814,483 |

SoPS 1.2 Analysis of capital outturn by Estimate line

| Type of spend (capital) | Outturn | | | Estimate | Outturn compared with Estimate: saving/ (excess) £000 | Prior year outturn total, 2023-24 £000 |
|--|---------------|-------------|---------------|---------------|---|--|
| | Gross £000 | Income £000 | Net £000 | | | |
| Spending in departmental expenditure limits (DEL) | | | | | | |
| Voted: | | | | | | |
| B. Crown prosecutions and legal services | 53,781 | – | 53,781 | 63,400 | 9,619 | 30,859 |
| Total spending in DEL | 53,781 | – | 53,781 | 63,400 | 9,619 | 30,859 |
| Spending in annually managed expenditure (AME) | | | | | | |
| Voted: | | | | | | |
| B. Crown prosecutions and legal services | 960 | – | 960 | 2,859 | 1,899 | 6,174 |
| Total spending in AME | 960 | – | 960 | 2,859 | 1,899 | 6,174 |
| Total capital | 54,741 | – | 54,741 | 66,259 | 11,518 | 37,033 |

The total Estimate columns include virements. Virements are the reallocation of provision in the Estimates that do not require parliamentary authority (because Parliament does not vote to that level of detail and delegates to HM Treasury). Further information on virements are provided in the Supply Estimates Manual, available on gov.uk.

The Outturn vs Estimate column is based on the total including virements. The Estimate total before virements have been made is included so that users can tie the Estimate back to the Estimates laid before Parliament.

SoPS 2 Reconciliation of outturn to net operating expenditure

| Item | Reference | Outturn total £000 | Prior year outturn total, 2023-24 £000 |
|--|--------------|-----------------------|---|
| Total resource outturn | SoPS 1.1 | 826,932 | 814,483 |
| Add: Research and development costs (ESA10) | | 3,419 | 7 |
| Net operating expenditure in Statement of Comprehensive Net Expenditure | SoCNE | 830,351 | 814,490 |

As noted in the introduction to the SOPS above, outturn and the Estimates are compiled against the budgeting framework, which is similar to, but different from, IFRS. Therefore, this reconciliation bridges the resource outturn to net operating expenditure, linking the SOPS to the financial statements. The budgeting and accounting treatments of research and development expenditure are different. Research and development costs are included in the Statement of Parliamentary Supply on the basis of ESA 10 (the National Accounts basis), but are included in the Statement of Comprehensive Net Expenditure on an IFRS basis. This adjustment is for research and development costs being on-balance sheet for IFRS accounts purposes but off-balance sheet for the basis used for the Statement of Parliamentary Supply.

SoPS 3 Reconciliation of net resource outturn to net cash requirement

| Item | SoPS note | Outturn total £000 | Estimate £000 | Outturn compared with Estimate, saving/ (excess) £000 |
|--|-----------|-----------------------|------------------|---|
| Resource outturn | 1.1 | 826,932 | 857,030 | 30,098 |
| Capital outturn | 1.2 | 54,741 | 66,259 | 11,518 |
| <i>Adjustments to remove non-cash items:</i> | | | | |
| Depreciation and amortisation | | (20,033) | (22,593) | (2,560) |
| Leased asset additions and adjustments | | (34,953) | – | 34,953 |
| New provisions and adjustments to previous provisions | | 301 | (10,809) | (11,110) |
| Other non-cash items | | (4,830) | (42,910) | (38,080) |
| <i>Adjustments to reflect movements in working balances:</i> | | | | |
| Increase in receivables | | 8,121 | – | (8,121) |
| Decrease in payables | | 15,312 | – | (15,312) |
| Use of provisions | | 480 | – | (480) |
| Total adjustments | | (35,602) | (76,312) | (40,710) |
| Net cash requirement | | 846,071 | 846,977 | 906 |

As noted in the introduction to the SOPS above, outturn and the Estimates are compiled against the budgeting framework, not on a cash basis. Therefore, this reconciliation bridges the resource and capital outturn to the net cash requirement.

Parliamentary accountability disclosures

The following sections are subject to audit. To improve transparency and understandability, disclosure of special payments and categories of losses involving payments is made on the basis of actual payments made. This may differ from corresponding expenditure reported in the financial statements, which is recognised on an accruals basis.

Losses and special payments

| | 2024-25 | | 2023-24 | |
|--|-----------------|------------------------|-----------------|------------------------|
| Losses statement | Number of cases | Value of cases £000 | Number of cases | Value of cases £000 |
| Total losses | 3,450 | 604 | 3,773 | 11,084 |
| Special payment | | | | |
| Total special payments | 94 | 675 | 81 | 940 |
| Total losses and special payments | 3,544 | 1,279 | 3,854 | 12,024 |

Included in the total for losses are administrative write-offs. Administrative write-offs are cases relating to costs awarded to the CPS which the magistrates' courts are responsible for collecting. Between 1 April 2024 and 31 March 2025 the magistrates' courts wrote off 3,364 (2023-24: 3,770) cases with a value of £600,000 (2023-24: £720,000) under their delegated powers.

Remote contingent liabilities

The CPS has no remote contingent liabilities to be disclosed under the Parliamentary reporting requirements.

Fees and charges

There has been no material fees and charges income for the year requiring disclosure in accordance with Managing Public Money.

Stephen Parkinson

Director of Public Prosecutions 8 July 2025

The Certificate and Report of the Comptroller and Auditor General to the House of Commons

Opinion on financial statements

I certify that I have audited the financial statements of the Crown Prosecution Service for the year ended 31 March 2025 under the Government Resources and Accounts Act 2000.

The financial statements comprise the Crown Prosecution Service's

- Statement of Financial Position as at 31 March 2025;
- Statement of Comprehensive Net Expenditure, Statement of Cash Flows and Statement of Changes in Taxpayers' Equity for the year then ended; and
- the related notes including the significant accounting policies.

The financial reporting framework that has been applied in the preparation of the financial statements is applicable law and UK adopted international accounting standards.

In my opinion, the financial statements:

- give a true and fair view of the state of the Crown Prosecution Service's affairs as at 31 March 2025 and its net expenditure for the year then ended; and
- have been properly prepared in accordance with the Government Resources and Accounts Act 2000 and HM Treasury directions issued thereunder.

Opinion on regularity

In my opinion, in all material respects:

- the Statement of Outturn against Parliamentary Supply properly presents the outturn against voted Parliamentary control totals for the year ended 31 March 2025 and shows that those totals have not been exceeded; and
- the income and expenditure recorded in the financial statements have been applied to the purposes intended by Parliament 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 (UK) (ISAs UK), applicable law and Practice Note 10 *Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom (2024)*. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of my certificate.

Those standards require me and my staff to comply with the Financial Reporting Council's *Revised Ethical Standard 2019*. I am independent of the Crown Prosecution Service in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK. My staff and I have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Conclusions relating to going concern

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

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Crown Prosecution Service'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.

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

The going concern basis of accounting for the Crown Prosecution Service is adopted in consideration of the requirements set out in HM Treasury's Government Financial Reporting Manual, which requires entities to adopt the going concern basis of accounting in the preparation of the financial statements where it is anticipated that the services which they provide will continue into the future.

Other information

The other information comprises information included in the annual report, but does not include the financial statements and my auditor's certificate and report thereon. The Accounting Officer is responsible for the other information.

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 HM Treasury directions issued under the Government Resources and Accounts Act 2000.

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

- the parts of the Accountability Report subject to audit have been properly prepared in accordance with HM Treasury directions issued under the Government Resources and Accounts Act 2000;
- the information given in the Performance and Accountability Reports for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with the applicable legal requirements.

Matters on which I report by exception

In the light of the knowledge and understanding of the Crown Prosecution Service and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance and Accountability Reports.

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

Responsibilities of the Accounting Officer for the financial statements

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

- maintaining proper accounting records;
- providing the C&AG with access to all information of which management is aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
- providing the C&AG with additional information and explanations needed for his audit;

- providing the C&AG with unrestricted access to persons within the Crown Prosecution Service from whom the auditor determines it necessary to obtain audit evidence;
- 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;
- preparing financial statements which give a true and fair view, in accordance with HM Treasury directions issued under the Government Resources and Accounts Act 2000;
- preparing the annual report, which includes the Remuneration and Staff Report, in accordance with HM Treasury directions issued under the Government Resources and Accounts Act 2000; and
- assessing the Crown Prosecution Service's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by the Crown Prosecution Service will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with the Government Resources and Accounts Act 2000.

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.

Extent to which the audit was considered capable of detecting non-compliance with laws and regulations, including fraud

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulations, including fraud. The extent to which my procedures are capable of detecting non-compliance with laws and regulations, including fraud is detailed below.

Identifying and assessing potential risks related to non-compliance with laws and regulations, including fraud

In identifying and assessing risks of material misstatement in respect of non-compliance with laws and regulations, including fraud, I:

- considered the nature of the sector, control environment and operational performance including the design of the Crown Prosecution Service’s accounting policies;
- inquired of management, Crown Prosecution Service’s head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the Crown Prosecution Service’s policies and procedures on:
 - identifying, evaluating and complying with laws and regulations;
 - detecting and responding to the risks of fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations

including the Crown Prosecution Service’s controls relating to the Crown Prosecution Service’s compliance with the Government Resources and Accounts Act 2000 and Managing Public Money;

- inquired of management, the Crown Prosecution Service’s head of internal audit and those charged with governance whether:
 - they were aware of any instances of non-compliance with laws and regulations;
 - they had knowledge of any actual, suspected, or alleged fraud,
- discussed with the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, I considered the opportunities and incentives that may exist within the Crown Prosecution Service for fraud and identified the greatest potential for fraud in the following areas: revenue recognition, posting of unusual journals, complex transactions and bias in management estimates. In common with all audits under ISAs (UK), I am required to perform specific procedures to respond to the risk of management override.

I obtained an understanding of the Crown Prosecution Service’s framework of authority and other legal and regulatory frameworks in which the Crown Prosecution Service operates. I focused on those laws and regulations that had a direct effect on material amounts and disclosures in the financial statements or that had a fundamental effect on the operations of the Crown Prosecution Service. The key laws and regulations I considered in this context included Government Resources and Accounts Act 2000, Managing Public Money, Supply and Appropriation (Main Estimates) Act 2024, employment law and pensions legislation.

Audit response to identified risk

To respond to the identified risks resulting from the above procedures:

- I reviewed the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described above as having direct effect on the financial statements;
- I enquired of management, the Audit and Risk Committee and in-house legal counsel concerning actual and potential litigation and claims;
- I reviewed minutes of meetings of those charged with governance and the Board; and internal audit reports;
- In addressing the risk of fraud through management override of controls by testing the appropriateness of journal entries and other adjustments; assessing whether the judgements on estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business; and

I communicated relevant identified laws and regulations and potential risks of fraud to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

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

Other auditor's responsibilities

I am required to obtain appropriate evidence sufficient to give reasonable assurance that the Statement of Outturn against Parliamentary Supply properly presents the outturn against voted Parliamentary control totals and that those totals have not been exceeded. The voted Parliamentary control totals are Departmental Expenditure Limits (Resource and Capital), Annually Managed Expenditure (Resource and Capital), Non-Budget (Resource) and Net Cash Requirement.

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

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control I identify during my audit.

Report

I have no observations to make on these financial statements.

Gareth Davies

Date 14 July 2025

Comptroller and Auditor General
National Audit Office
157-197 Buckingham Palace Road Victoria
London SW1W 9SP

Financial statements

Statement of Comprehensive Net Expenditure for the year ended 31 March 2025

| | Note | 2024-25 £000 | 2023-24 £000 |
|---|------|-----------------|-----------------|
| Revenue from contracts with customers | 4 | (830) | (1,330) |
| Other operating income | 4 | (50,932) | (47,224) |
| Total operating income | | (51,762) | (48,554) |
| Staff costs | 3 | 493,859 | 501,493 |
| Prosecution costs | 3 | 257,864 | 232,856 |
| Purchase of goods and services | 3 | 94,107 | 84,977 |
| Depreciation and impairment charges | 3 | 20,033 | 27,003 |
| Provision expense | 3 | (301) | (655) |
| Other operating expenditure | 3 | 14,084 | 17,198 |
| Total operating expenditure | | 879,646 | 862,872 |
| Net operating expenditure | | 827,884 | 814,318 |
| Finance expense | 3 | 2,467 | 172 |
| Net expenditure for the year | | 830,351 | 814,490 |
| Other comprehensive net expenditure: | | | |
| Items that will not be reclassified to net operating costs: | | | |
| – Net gain on revaluation of property, plant and equipment | 5 | (556) | (127) |
| – Net gain on revaluation of intangible assets | 7 | (278) | (703) |
| Comprehensive net expenditure for the year | | 829,517 | 813,660 |

The notes on pages 90 to 109 form part of these accounts

Statement of Financial Position as at 31 March 2025

| | Note | 2024-25 £000 | 2023-24 ¹ (represented) £000 |
|--|------|------------------|---|
| Non-current assets: | | | |
| Property, plant and equipment | 5 | 12,293 | 3,601 |
| Right of use assets | 6 | 74,352 | 60,985 |
| Intangible assets | 7 | 31,359 | 22,812 |
| Trade and other receivables | 9 | 160 | 76 |
| Total non-current assets | | 118,164 | 87,474 |
| Current assets: | | | |
| Trade and other receivables | 9 | 47,953 | 42,131 |
| Cash and cash equivalents | 10 | 901 | 6,111 |
| Total current assets | | 48,854 | 48,242 |
| Total assets | | 167,018 | 135,716 |
| Current liabilities: | | | |
| Trade and other payables | 11 | (87,880) | (93,544) |
| Lease liabilities | 12 | (13,685) | (13,899) |
| Provisions | 13 | (4,944) | (2,981) |
| Total current liabilities | | (106,509) | (110,424) |
| Total assets less current liabilities | | 60,509 | 25,292 |
| Non-current liabilities: | | | |
| Provisions | 13 | (7,426) | (9,679) |
| Lease liabilities | 12 | (56,812) | (36,050) |
| Total non-current liabilities | | (64,238) | (45,729) |
| Total assets less total liabilities | | (3,729) | (20,437) |
| Taxpayers' equity and other reserves: | | | |
| General fund | | (5,537) | (21,703) |
| Revaluation reserve | | 1,808 | 1,266 |
| Total equity | | (3,729) | (20,437) |

1 2023-24 has been represented to disclose lease liabilities separately. These balances were previously disclosed in Trade and other payables.

The notes on pages 90 to 109 form part of these accounts

Stephen Parkinson

Director of Public Prosecutions

8 July 2025

Statement of Cash Flows for the year ended 31 March 2025

| | Note | 2024-25 £000 | 2023-24 £000 |
|---|------|------------------|------------------|
| Cash flows from operating activities: | | | |
| Net operating expenditure | | (827,884) | (814,318) |
| Adjustments for non-cash transactions | 3 | 22,095 | 31,868 |
| (Increase) in trade and other receivables | 9 | (8,120) | (3,190) |
| Increase in trade and other payables | 11 | 2,269 | 8,009 |
| Use of provisions | 13 | (480) | (563) |
| Net cash outflow from operating activities | | (812,120) | (778,194) |
| Cash flows from investing activities | | | |
| Purchase of non-financial assets | 5.1 | (19,097) | (18,219) |
| Net cash outflow from investing activities | | (19,097) | (18,219) |
| Cash flows from financing activities | | | |
| From the Consolidated Fund (Supply) – current year | | 840,866 | 813,346 |
| Capital payments against leases | | (14,859) | (11,267) |
| Finance expense | 3 | – | – |
| Net cash outflow from financing activities | | 826,007 | 802,079 |
| Net (decrease)/increase in cash and cash equivalents in the period before adjustment for payments to the Consolidated Fund | | (5,210) | 5,666 |
| Payments of amounts due to the Consolidated Fund | | – | – |
| Net (decrease)/increase in cash and cash equivalents in the period after adjustment for payments to the Consolidated Fund | | (5,210) | 5,666 |
| Cash and cash equivalents at the beginning of the period | 10 | 6,111 | 445 |
| Cash and cash equivalents at the end of the period | 10 | 901 | 6,111 |

The notes on pages 90 to 109 form part of these accounts

Statement of Changes in Taxpayers' Equity for the year ended 31 March 2025

| | Note | General fund £000 | Revaluation reserve £000 | Taxpayers' equity £000 |
|--|-------|----------------------|--------------------------------|------------------------------|
| Balance at 31 March 2023 | | (15,220) | 621 | (14,599) |
| Net Parliamentary funding – drawn down | | 813,346 | – | 813,346 |
| Net Parliamentary funding – deemed | | 445 | – | 445 |
| Supply adjustment | | (6,111) | – | (6,111) |
| Comprehensive net expenditure for the year | SoCNE | (814,490) | 830 | (813,660) |
| Non-cash charges – auditor's remuneration | 3 | 142 | – | 142 |
| Transfers between reserves | | 185 | (185) | – |
| Balance at 31 March 2024 | | (21,703) | 1,266 | (20,437) |
| Net Parliamentary funding – drawn down | | 840,866 | – | 840,866 |
| Net Parliamentary funding – deemed | | 6,111 | – | 6,111 |
| Supply adjustment | | (901) | – | (901) |
| Comprehensive net expenditure for the year | SoCNE | (830,351) | 834 | (829,517) |
| Non-cash charges – auditor's remuneration | 3 | 149 | – | 149 |
| Transfers between reserves | | 292 | (292) | – |
| Balance at 31 March 2025 | | (5,537) | 1,808 | (3,729) |

The notes on pages 90 to 109 form part of these accounts

Notes to Departmental Accounts

1. Statement of accounting policies

1.1 Basis of preparation

The financial statements have been prepared on a going concern basis and in accordance with International Financial Reporting Standards (IFRS) as adapted and interpreted by the Financial Reporting Manual (FReM) issued by HM Treasury. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be the most appropriate to the particular circumstances of the Crown Prosecution Service for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Crown Prosecution Service are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

1.2 Accounting convention

These accounts have been prepared under the historical cost convention modified to account for the revaluation of non-current assets.

1.3 Going concern

In common with other government departments, the future financing of CPS' liabilities is to be met by future grants of Supply and the application of future income, approved annually by Parliament. Parliament has authorised spending for 2025-26 in the Central Government Main Supply Estimates and there is no reason to believe that future approvals will not be granted. It has therefore been considered appropriate to adopt a going concern basis for the preparation of these accounts.

1.4 Non-current assets

Property, plant and equipment

Property, plant and equipment that are capable of being used for a period exceeding one year and that have a cost equal to or greater than £2,000 are capitalised, including leasehold improvements. Where significant purchases of individual assets that are separately beneath the capitalisation threshold arise in connection with a single project, they are treated as a grouped asset. On initial recognition, assets are measured at cost, including any costs such as installation directly attributable to bringing them into working condition. Subsequently, assets that are held for their service potential and are in use are measured at current value in existing use, which is interpreted as market value for existing use.

Costs of bought-in services incurred in preparation for the implementation of ICT projects are capitalised. Internal costs incurred on the same projects are not capitalised where the work can only be carried out by in-house staff.

Property, plant and equipment is revalued at current value in existing use each year by indexation up to the year end using Producer Price Indices, published by the Office for National Statistics.

The carrying values of property, plant and equipment are reviewed for impairment if events or changes in circumstances indicate the carrying value may not be recoverable.

Intangible non-current assets

Intangible assets are non-monetary assets without physical substance which are capable of being sold separately from the rest of CPS business or which arise from contractual or other legal rights. Intangible non-current assets are measured at cost including any costs such as installation directly attributable to bringing them into working condition.

Costs for software developed internally or by third parties are recognised as an intangible asset under construction from the point technically feasibility has been demonstrated.

Subsequently, intangible non-current assets are measured at current value in existing use where an active market exists, otherwise at the lower of amortised replacement cost and value in use. All expenditure on intangible non-current assets that are capable of being used for a period that exceeds one year and individually have a cost equal to or greater than £2,000 is capitalised.

1.5 Depreciation, amortisation and impairment

Property, plant and equipment

Property, plant and equipment are depreciated at rates calculated to write them down to estimated residual value on a straight line basis over their estimated useful lives. Asset lives are normally in the following ranges:

- Furniture and fittings: 4 to 10 years
- Information technology: 3 to 4 years

Leasehold improvements are written off over the shortest of:

- the remaining life of the property lease;
- 10 years; or
- where it has been established that a break clause in the lease is likely to be exercised by the CPS, the period to the first possible date of exercise of the relevant break clause.

Impairment losses that arise from a consumption of economic benefit are taken to the Statement of Comprehensive Net Expenditure, the balance on any revaluation reserve (up to the level of the impairment) being transferred to the general fund.

Impairment losses that do not result from a loss of economic benefit are taken to the

revaluation reserve, to the extent that the impairment does not exceed the amount in the revaluation surplus for the same asset.

Intangible non-current assets

Intangible assets are non-monetary assets without physical substance which are capable of being sold separately from the rest of CPS business or which arise from contractual or other legal rights. Intangible assets are recognised in accordance with IAS38 'Intangible Assets' as adapted by the FReM.

Software developed internally or by third parties is recognised as intangible assets when they meet the criteria specified in the FReM and are amortised on a straight line basis over their estimated useful lives. Impairment losses are charged in the same way as those arising on property, plant and equipment.

Right of use assets

Right of use assets are depreciated on a straight line basis over the associated lease term, or estimated useful life where this is shorter. Impairment losses are charged in the same way as those arising on property, plant and equipment.

As permitted by the FReM, right of use assets are subsequently measured using the cost model as a proxy for the measurement of the cost of value in use. This is because lease terms require lease payments to be updated for market conditions, for example, rent reviews for leased properties, which will be captured in the IFRS 16 cost measurement provisions. Right of use assets also have shorter useful lives than their respective underlying assets and, as such, cost can be used as a proxy for assets with shorter economic lives or lower values in accordance with the FReM.

1.6 Leases

In accordance with the FReM, intra-UK government agreements, including Terms of Occupancy Agreements (TOA) with GPA, are

treated as contracts and therefore within the scope of IFRS 16 where they convey the right to use an asset.

Where a lease has been identified, the CPS recognises a right of use asset and a corresponding lease liability, except for short term leases and leases for which the underlying asset is of low value. For such leases, the lease payments are recognised as an expense on a straight line basis over the lease term.

The CPS determines the term of a lease as the non-cancellable period of a lease combined with periods covered by an option to either:

- extend the lease where the CPS is reasonably certain to exercise that option
- terminate the lease where the CPS is reasonably certain not to exercise that option

In assessing whether an option is reasonably certain to be exercised or not exercise, judgement is applied in consultation with future property strategy.

The CPS has not set a specific threshold for identifying assets that are of low value, and applies the guidance in IFRS 16 on a case by case basis.

Where the interest rate implicit in a lease cannot be readily determined, the CPS calculates the lease liability using the HM Treasury discount rates promulgated in PES papers as the incremental borrowing rate. For leases that commence or are remeasured in the 2025 calendar year, this rate is 4.81% (2024: 4.72%).

The CPS does not apply IFRS 16 to leases of intangible assets and recognises these in accordance with IAS 38 where appropriate.

1.7 Cash

For the purpose of the Statement of Cash Flows, cash and cash equivalents consist of cash at bank and cash in hand.

1.8 Financial assets and liabilities

Financial assets consist of trade receivables and other current assets such as cash at bank and in hand. Financial liabilities consist of trade payables and other current liabilities. In accordance with IFRS 9 – Financial Instruments, financial assets and liabilities are initially recognised at fair value, which is determined by reference to the underlying contract giving rise to the debt or liability.

Subsequently, they are measured at amortised cost using the effective interest method, less any impairment.

1.9 Allowance for impairment of receivables

The CPS receives the bulk of its income from costs awarded against convicted defendants. HMCTS is responsible for the collection of costs awarded to the CPS. The CPS writes off specific costs awards when HMCTS considers the debts will not be collected. A proportion of the remaining income will not be collected and the CPS recognises a loss allowance equal to lifetime expected credit losses. The allowance provided against costs awards receivable is based on a financial model utilising historical data relating to the total costs awarded in court and the amount of cash actually received with further adjustments to collection rates for estimated costs collected by DWP on behalf of the CPS as well as the recent change in Victim Surcharge rates.

As a result of a court case and subsequent legislation enacted, the collection of costs awarded to the CPS by DWP are expected to be collected at a slower rate than that previously experienced. Therefore, in calculating the allowance, the CPS has estimated the impact of the change in collection rates with a lower rate of collection in the periods immediately following the costs being awarded but a marginally higher rate of collection after this.

There is a legal hierarchy for recovery, in which cash collected from offenders is used to pay compensation and the Victim Surcharge before the CPS receives the costs it has been awarded. During the 2022-23 financial year, there was an increase to rates for the Victim Surcharge and consequentially more cash is required to be collected from offenders to pay off the Victim Surcharge before CPS will receive the cash for costs awarded. As a result an adjustment was made to historic collection rates to account for the impact of this change.

In accordance with IFRS 9 – Financial Instruments, the CPS assesses expected credit losses on its financial assets. If material, the CPS recognises a loss allowance for impairment of trade and other receivables. Assessment of expected credit losses includes an analysis of historic rates of

default and amounts lost in the event of default, which are used to estimate the likelihood of such losses occurring in future.

As required by the FReM, the CPS adopts the simplified approach for impairment of trade receivables, contract assets and lease receivables and does not recognise loss allowances for stage 1 and stage 2 impairments of receivables with other central government departments (including their executive agencies).

1.10 Operating income

Operating income is income that relates directly to the operating activities of the CPS. Operating income is stated net of VAT.

The CPS receives awards of costs made against convicted defendants at the discretion of the judge or magistrates. In order to account for costs awards, the CPS uses returns submitted quarterly by the magistrates' courts, which are responsible for the collection of these costs.

Income is recognised based on the date when the court awards costs.

Under the Proceeds of Crime Act's 'Asset Recovery Incentivisation Scheme' (ARIS), which is managed by the Home Office, the CPS is allocated a proportion of the total value of assets recovered in the year. For confiscation orders, receipts are shared between the Home Office and investigation, prosecution and enforcement agencies, with the CPS being entitled to an 18.75% share of total receipts. Income is recognised when the Home Office receives recovered amounts and confirms how these will be allocated to eligible bodies, which is the point at which it becomes probable that economic benefits will flow to the CPS and at which these can be measured reliably.

Where relevant, the CPS recognises revenue from contracts with customers. This includes income in respect of seconded staff and provision of legal and other services.

1.11 Government grants

The CPS benefits from government funding for apprenticeship training, financed by the Apprenticeship Levy. Under the terms of the Government's apprenticeship arrangements, the CPS has an account holding funds based on its levy payments, which it can access to pay for apprenticeship training. When these funds are drawn down, the CPS recognises government grant income along with a corresponding training expense. As payments are made directly from the apprenticeship account to approved training providers, the income and expense recognised are non-cash in nature.

The CPS may also be eligible to receive cash incentive payments where it employs apprentices aged between 16 and 18 years. Such payments are recognised as government grant income.

Other amounts that the CPS receives from government bodies, where these are not in payment for services delivered, are recognised as government grant income in the same periods as the related expenses.

Government grant income is presented on a gross basis, separate from related expenses.

1.12 Expenditure

Expenditure is recognised on an accruals basis. Accrued expenditure is recognised when there is an unconditional obligation to pay. Very High Cost Cases are expected to last in excess of 40 days (or have three or more trial counsel instructed). Counsel are required to submit invoices covering work done when pre-determined stages in the case are reached and expenditure is recognised on an accruals basis at the completion of each stage.

Counsel fees in the majority of Crown Court cases which are those expected to last for 40 days or less are paid through the CPS 'Graduated Fee Scheme'. The scheme calculates fees taking into account a range of set cost factors including the number of defendants, type of counsel, volume of evidence, number of witnesses and length of trial. Where actual counsel fees for trials completed at the financial year end can be ascertained, they have been accrued for on this basis; in all other cases the CPS accrues an estimate of such counsel fees outstanding. For trials partially completed at the financial year end, it is not possible to ascertain the precise value owed for counsel fees until some considerable time later.

The CPS therefore accrues an estimate of the fees likely to have been incurred.

1.13 Short term employee benefits

Salaries, wages and employment related benefits are recognised in the period in which the service is received from employees. Annual leave earned but not taken by the year end is recognised on an accruals basis in the financial statements. Non-consolidated performance pay is recognised when it becomes payable to the individual.

1.14 Pensions

Past and present employees are covered by the provisions of the Principal Civil Service Pension Scheme (PCSPS) and the Civil Servant and Other Pension Scheme (CSOPS).

These schemes are unfunded, defined benefit schemes covering all civil servants. The schemes are not designed in a way that would enable employers to identify their share of the underlying scheme assets and liabilities, and they are therefore accounted for as though they were defined contribution schemes.

The CPS recognises the expected cost of providing pensions on a systematic and rational basis over the period during which it benefits from employees' services by payment to the Civil Service Pensions schemes of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the Civil Service Pensions schemes. For Civil Service defined contribution schemes, the CPS recognises the contributions payable for the year.

1.15 Provisions

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

In accordance with IFRS 16, the CPS capitalises provisions for dilapidations on leased assets as part of the right of use asset. Capitalised amounts are depreciated over the life of the right of use asset. Movements in other provisions are recognised as an expense.

Where the effect of the time value of money is significant, the estimated risk-adjusted cash flows are discounted using the nominal rates set by HM Treasury. As at 31 March 2025, the discount rates for general provisions were 4.03% (2023-24: 4.26%) for cash flows between 0 and 5 years, 4.07% (2023-24: 4.03%) for cash

flows between 5 and 10 years, 4.81% (2023–24: 4.72%) for cash flows between 10 and 40 years, and 4.55% (2023–24: 4.40%) for cash flows exceeding 40 years. The estimated cash flows are adjusted for inflation using the Office of Budgetary Responsibility's consumer price index..

1.16 Contingent liabilities and contingent assets

A contingent liability is disclosed in the financial statements unless the possibility of a payment is remote. Where the time value of money is material, contingent liabilities are stated at discounted amounts. Where remote liabilities are required to be reported to Parliament, these are noted separately in the Parliamentary accountability and audit report.

A contingent asset is only disclosed if an inflow of economic benefits is considered probable.

1.17 Value added tax

Most of the activities of the CPS are outside the scope of VAT and, in general, output tax does not apply and input tax on purchases is not recoverable. Irrecoverable VAT is charged to the relevant expenditure category or included in the capitalised purchase cost of assets. Where output tax is charged or input tax is recoverable, the amounts are stated net of VAT.

1.18 New or amended standards issued but not yet effective and not adopted early

IFRS 17 insurance contracts

IFRS 17 is currently applicable for reporting periods beginning from 1 January 2023. The standard will be implemented in the FReM from 2025–26. It is not expected to have a material impact on the financial statements. IFRS 17 sets out requirements for the recognition and measurement of contracts and associated revenue where an entity accepts insurance risk from another party. The CPS has

not entered into insurance contracts and does not currently expect to be affected by the new standard.

1.19 Areas of judgement and key sources of estimation uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosures of contingent assets and liabilities and the reported amounts of income and expense during the period. Actual results could differ from these estimates. Information about these judgements and estimations is detailed below.

Graduated fees scheme (GFS) accruals

The system for managing and paying counsel fees in Areas and Casework Divisions is complex and there is a lengthy chain between case initiation and payment of fees at the conclusion of the case, which involves many individuals. This means that generating an accurate counsel fee accrual relies on data sent from a number of financial and non-financial sources.

The overall GFS accruals figure is informed by trend analysis of expenditure from prior periods, caseload volumes and a detailed assessment of a number of variables that tend to increase or decrease total expenditure on fees. An assessment of the volume of caseloads in the current year compared to the prior year is used to inform what the GFS accrual is required to be at an organisational level. This is then compared to the total accrual position from Areas and Central Casework Divisions, resulting in an adjustment to provide the appropriate overall Departmental accrual.

Additionally, the CPS estimates an accrual for trials that are not completed at the financial year end. Since the data required to accurately assess counsel fees for these trials is not available until some considerable time after the year end, the CPS uses data from the previous financial year end to estimate the amount of

fees likely to have been incurred. This estimate is based on the assumption that allotted trial days occur immediately before the final hearing date, and that the level of activity is consistent from one year to the next.

Allowance for impairment of receivables – costs awards

The CPS receives awards of costs made against convicted defendants at the discretion of the judge or magistrates. The CPS is informed of the level of costs awarded in court by HMCTS and accounts for the corresponding receivables. HMCTS then pays over the cash collected, which reduces the receivable balance.

A number of these costs awarded may never be collected, for example when the individual has left the country or has died. HMCTS writes off irrecoverable debts as and when they become apparent and informs the CPS of the amounts written off. Additionally, the CPS recognises an allowance for impairment of the outstanding receivables to reflect the fact that a proportion of these will not be recovered. Previously, this impairment was based on historical information on rates of collection and relies on the assumption that similar rates will apply in future but adjustments have been made in 2024-25 to account for recent pertinent changes. See Note 1.8 for further details.

The impairment methodology assumes that all receivable amounts that are not forecast to be received in the future based on historical rates of collection will ultimately be irrecoverable. The forecast cash flows are discounted using the HM Treasury rate for financial instruments of 2.15% (2023-24: 2.05%).

Dilapidations

The CPS has entered into a number of rental agreements for the properties it occupies. Most of these agreements include clauses requiring the CPS, at the end of the rental period, to return the property to the landlord in its original state or to pay the landlord the

cost of any necessary work to achieve this ("dilapidations"). The CPS therefore provides for the cost of removing any modifications it makes and repairing any damage or wear occurring during its tenancy.

On 29 May 2020, the CPS transferred responsibility for its property portfolio to the Government Property Agency (GPA). Under this arrangement, GPA assumes responsibility for the head lease for each property occupied by the CPS and sub-leases these properties to the CPS under Terms of Occupancy Agreements (TOA). GPA is responsible for estimating the dilapidations liabilities it incurs under the head leases and recognises corresponding assets reflecting that it passes these liabilities on to the CPS. GPA has appointed a professional surveyor to provide these estimates, which are prepared separately for each property based on information taken from previous settlements and claims for similar buildings, tenders received for projects involving similar types of building work, and cost information from industry standard sources such as the Building Cost Information Service and other well-known price books. The CPS then assesses the appropriateness of the judgments made in arriving at the estimates.

Where CPS has entered into a new lease agreement and GPA has not provided an estimate of the dilapidation the CPS uses a rate per square meter, provided by the GPA, to calculate the dilapidation estimate based on the area CPS occupies at that property.

Recognition of intangible assets

Intangible assets include internally generated software. Internally generated software is initially recognised as assets under construction in the financial statements based on the cost of creating that software. When the software becomes available for use, the asset is transferred to intangible software and an impairment review is carried out.

2. Statement of operating expenditure by operating segment

CPS is organised for management purposes into operational Areas and a number of corporate units. For financial reporting purposes, the segment reporting format is determined based on the way in which financial information is presented to the senior decision makers (the Chief Executive and the Board) for monitoring performance and allocating resources.

The following table presents the operating expenditure by reportable operating segment. During 2023-24 income was primarily managed centrally but in 2024-25 income was managed by area and has been disclosed gross. Although many of the operating units are regionally defined, this does not represent a geographical analysis of expenditure because some regional expenditure is managed and reported by centralised units which operate on a national basis.

| Operating segments | 2024-25 | | | 2023-24 £000 |
|---------------------------------|------------------------------|-------------------------|----------------------------|-----------------|
| | Gross expenditure £000 | Gross income £000 | Net expenditure £000 | |
| Cymru-Wales | 30,420 | (1,868) | 28,552 | 29,941 |
| East of England | 34,291 | (1,614) | 32,677 | 32,578 |
| East Midlands | 43,109 | (2,452) | 40,657 | 40,791 |
| Mersey-Cheshire | 26,129 | (1,633) | 24,496 | 25,887 |
| North East | 28,116 | (1,261) | 26,855 | 26,175 |
| North West | 48,906 | (2,171) | 46,735 | 45,237 |
| South East | 35,631 | (1,774) | 33,857 | 33,391 |
| South West | 27,467 | (1,438) | 26,029 | 26,399 |
| Thames & Chiltern | 34,994 | (1,739) | 33,255 | 33,174 |
| Wessex | 26,156 | (1,095) | 25,061 | 24,988 |
| West Midlands | 57,566 | (2,336) | 55,230 | 54,503 |
| Yorkshire & Humberside | 51,977 | (2,549) | 49,428 | 49,833 |
| London North | 69,830 | (2,180) | 67,650 | 70,587 |
| London South | 57,577 | (2,109) | 55,468 | 55,239 |
| National units | 114,621 | (23,618) | 91,003 | 106,929 |
| HQ | 77,590 | (89) | 77,501 | 76,691 |
| Centrally managed ICT costs | 51,513 | (268) | 51,245 | 46,637 |
| Centrally managed estates costs | 21,490 | – | 21,490 | 20,816 |
| Other centrally managed costs | 44,730 | (1,568) | 43,162 | 63,248 |
| Total expenditure | 882,113 | (51,762) | 830,351 | 863,044 |
| Income | – | – | – | (48,554) |
| Net expenditure | 882,113 | (51,762) | 830,351 | 814,490 |

3. Expenditure

| | Note | 2024-25 £000 | 2023-24 £000 |
|--|------|-----------------|-----------------|
| Wages and salaries | | 357,679 | 373,016 |
| Social security costs | | 40,494 | 40,212 |
| Other pension costs | | 95,686 | 88,265 |
| Total staff costs¹ | | 493,859 | 501,493 |
| Advocate fees | | 235,586 | 213,443 |
| Expert witness fees | | 6,306 | 6,298 |
| Non-expert witness expenses | | 3,812 | 3,015 |
| Interpreters, translators and intermediaries | | 3,020 | 2,659 |
| Other prosecution costs | | 9,140 | 7,441 |
| Total prosecution costs | | 257,864 | 232,856 |
| Other lease expenditure | 6.1 | 610 | 4,440 |
| Accommodation and associated costs | | 23,100 | 19,261 |
| Information technology | | 52,289 | 40,647 |
| Professional charges and consultancy | | 3,903 | 4,361 |
| Postage and carriage | | 2,479 | 2,443 |
| Printing and stationery | | 87 | (73) |
| Communications | | 603 | 2,194 |
| Training | | 3,076 | 2,935 |
| Other goods and services | | 7,811 | 8,627 |
| Auditor's remuneration ² (non-cash) | | 149 | 142 |
| Total purchase of goods and services | | 94,107 | 84,977 |
| Depreciation property, plant and equipment | 5 | 1,028 | 648 |
| Depreciation right of use assets | 6 | 17,578 | 16,774 |
| Amortisation | 7 | 1,427 | (1,055) |
| Impairments and reversals | 5.2 | – | 10,636 |
| Total depreciation and impairment charges (non-cash) | | 20,033 | 27,003 |
| Provisions provided in year | 13 | 1,677 | 422 |
| Unrequired provisions written back | 13 | (1,978) | (1,077) |
| Total provision expense (non-cash) | | (301) | (655) |
| Travel and subsistence | | 5,424 | 5,838 |
| Costs awarded to the CPS written off | | 584 | 723 |
| Other expenditure | | 5,862 | 5,259 |
| Loss on disposal of property, plant and equipment and intangible assets (non-cash) | 5, 7 | – | 3 |
| Change in bad debt provision (cost awards) (non-cash) | | 2,214 | 5,375 |
| Total other operating expenditure | | 14,084 | 17,198 |
| Total operating expenditure | | 879,646 | 862,872 |

| | Note | 2024-25 £000 | 2023-24 £000 |
|---|------|-----------------|-----------------|
| Borrowing costs on leases (<i>non-cash</i>) | 6.1 | 2,467 | 172 |
| Total finance expense | | 2,467 | 172 |
| Total expenditure | | 882,113 | 863,044 |
| Total non-cash operating expenditure | | 22,095 | 31,868 |

- 1 Further analysis of staff costs is located in the Staff Report on page 68.
- 2 There has been no auditor's remuneration for non-audit work (2023-24: none). The audit fee comprises of £136,000 (2023-24: £130,000) for the audit of the Department's Annual Report and Accounts and £12,500 (2023-24: £12,000) for the audit of the Trust Statement.

4. Income

| | 2024-25 £000 | 2023-24 £000 |
|--|-----------------|-----------------|
| Secondment income | 307 | 782 |
| Other revenue from contracts with customers | 523 | 548 |
| Total revenue from contracts with customers | 830 | 1,330 |
| Costs awarded to the CPS | 26,810 | 26,515 |
| Asset Recovery Incentivisation Scheme | 16,837 | 15,276 |
| Government grant income | 6,792 | 4,778 |
| Other income | 493 | 655 |
| Total other operating income | 50,932 | 47,224 |
| Total income | 51,762 | 48,554 |

5. Property, plant and equipment

| | Leasehold improvements £000 | Furniture and fittings £000 | Information technology £000 | Total £000 |
|---|-----------------------------------|-----------------------------------|-----------------------------------|---------------|
| Cost or valuation: | | | | |
| At 1 April 2024 | 3,825 | 3,630 | 1,527 | 8,982 |
| Additions | 8,331 | 824 | 9 | 9,164 |
| Disposals | – | (14) | – | (14) |
| Revaluation | 543 | 228 | – | 771 |
| At 31 March 2025 | 12,699 | 4,668 | 1,536 | 18,903 |
| Depreciation: | | | | |
| At 1 April 2024 | 2,153 | 1,705 | 1,523 | 5,381 |
| Charged in year | 716 | 307 | 5 | 1,028 |
| Disposals | – | (14) | – | (14) |
| Revaluation | 146 | 69 | – | 215 |
| At 31 March 2025 | 3,015 | 2,067 | 1,528 | 6,610 |
| Carrying amount at 31 March 2024 | 1,672 | 1,925 | 4 | 3,601 |
| Carrying amount at 31 March 2025 | 9,684 | 2,601 | 8 | 12,293 |

| | Leasehold improvements £000 | Furniture and fittings £000 | Information technology £000 | Total £000 |
|---|-----------------------------------|-----------------------------------|-----------------------------------|---------------|
| Cost or valuation: | | | | |
| At 1 April 2023 | 3,697 | 3,213 | 1,527 | 8,437 |
| Additions | – | 356 | – | 356 |
| Disposals | – | (36) | – | (36) |
| Revaluation | 128 | 97 | – | 225 |
| At 31 March 2024 | 3,825 | 3,630 | 1,527 | 8,982 |
| Depreciation: | | | | |
| At 1 April 2023 | 1,715 | 1,452 | 1,501 | 4,668 |
| Charged in year | 368 | 258 | 22 | 648 |
| Disposals | – | (33) | – | (33) |
| Revaluation | 70 | 28 | – | 98 |
| At 31 March 2024 | 2,153 | 1,705 | 1,523 | 5,381 |
| Carrying amount at 31 March 2023 | 1,982 | 1,761 | 26 | 3,769 |
| Carrying amount at 31 March 2024 | 1,672 | 1,925 | 4 | 3,601 |

All tangible assets are owned by CPS.

5.1 Reconciliation of additions and disposals to cash flows from investing activities shown in the Statement of Cash Flows

| | Note | 2024-25 £000 | 2023-24 £000 |
|---|------|-----------------|-----------------|
| Additions of property, plant and equipment | 5 | 9,164 | 356 |
| Additions of intangible assets | 7 | 9,697 | 14,649 |
| Additions of right of use assets (cash elements only) | 6 | (2,487) | 5,269 |
| Movement in capital payables | | – | 129 |
| Movement in capital accruals | | 2,723 | (2,184) |
| Purchase of non-financial assets | | 19,097 | 18,219 |
| Disposals of property, plant and equipment | 5 | – | 3 |
| Less: Loss on disposal | 3 | – | (3) |
| Net cash outflow from investing activities | | 19,097 | 18,219 |

5.2 Impairments

| | Note | 2024-25 £000 | 2023-24 £000 |
|--|------|-----------------|-----------------|
| Impairments of property, plant and equipment | 5 | – | – |
| Impairments of intangible assets | 7 | – | 10,636 |
| Total impairments | | – | 10,636 |

6. Right of use assets

| | Buildings £000 | Information Technology £000 | Total £000 |
|---|-------------------|-----------------------------------|----------------|
| Cost or valuation: | | | |
| At 1 April 2024 | 95,622 | 1,303 | 96,925 |
| Additions | 32,465 | – | 32,465 |
| Disposals | (965) | – | (965) |
| Revaluation | (2,988) | – | (2,988) |
| At 31 March 2025 | 124,134 | 1,303 | 125,437 |
| Depreciation: | | | |
| At 1 April 2024 | 35,469 | 471 | 35,940 |
| Charged in year | 17,144 | 434 | 17,578 |
| Disposals | (965) | – | (965) |
| Revaluation | (1,468) | – | (1,468) |
| At 31 March 2025 | 50,180 | 905 | 51,085 |
| Carrying amount at 31 March 2024 | 60,153 | 832 | 60,985 |
| Carrying amount at 31 March 2025 | 73,954 | 398 | 74,352 |

| | Buildings £000 | Information Technology £000 | Total £000 |
|---|-------------------|-----------------------------------|----------------|
| Cost or valuation: | | | |
| At 1 April 2023 | 76,829 | 1,367 | 78,196 |
| Additions | 22,087 | (64) | 22,023 |
| Disposals | (3,294) | – | (3,294) |
| At 31 March 2024 | 95,622 | 1,303 | 96,925 |
| Depreciation: | | | |
| At 1 April 2023 | 22,422 | 38 | 22,460 |
| Charged in year | 16,341 | 433 | 16,774 |
| Disposals | (3,294) | – | (3,294) |
| At 31 March 2024 | 35,469 | 471 | 35,940 |
| Carrying amount at 31 March 2023 | 54,407 | 1,329 | 55,736 |
| Carrying amount at 31 March 2024 | 60,153 | 832 | 60,985 |

All right of use assets are leased.

7. Intangible assets

| | Software £000 | Assets under construction £000 | Total £000 |
|---|------------------|--------------------------------------|---------------|
| Cost or valuation: | | | |
| At 1 April 2024 | 8,835 | 16,559 | 25,394 |
| Additions | 338 | 9,359 | 9,697 |
| Reclassification | 2,167 | (2,167) | – |
| Revaluation | 414 | – | 414 |
| At 31 March 2025 | 11,754 | 23,751 | 35,505 |
| Amortisation: | | | |
| At 1 April 2024 | 2,582 | – | 2,582 |
| Charged in year | 1,427 | – | 1,427 |
| Revaluation | 137 | – | 137 |
| At 31 March 2025 | 4,146 | – | 4,146 |
| Carrying amount at 31 March 2024 | 6,253 | 16,559 | 22,812 |
| Carrying amount at 31 March 2025 | 7,608 | 23,751 | 31,359 |

| | Software £000 | Assets under construction £000 | Total £000 |
|---|------------------|--------------------------------------|-----------------|
| Cost or valuation: | | | |
| At 1 April 2023 | 3,575 | 17,040 | 20,615 |
| Additions | – | 14,649 | 14,649 |
| Reclassification | 4,494 | (4,494) | – |
| Impairments | – | (10,636) | (10,636) |
| Revaluation | 766 | – | 766 |
| At 31 March 2024 | 8,835 | 16,559 | 25,394 |
| Amortisation: | | | |
| At 1 April 2023 | 3,575 | – | 3,575 |
| Charged in year | (1,055) | – | (1,055) |
| Revaluation | 62 | – | 62 |
| At 31 March 2024 | 2,582 | – | 2,582 |
| Carrying amount at 31 March 2023 | – | 17,040 | 17,040 |
| Carrying amount at 31 March 2024 | 6,253 | 16,559 | 22,812 |

All intangible assets are owned by CPS.

8. Financial instruments

As the cash requirements of the CPS are met through the Estimates process, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body of a similar size. The majority of financial instruments relate to contracts for non-financial items in line with the CPS' expected purchase and usage requirements and the CPS is therefore exposed to little credit, liquidity or market risk.

| | Note | 2024-25 £000 | 2023-24 £000 |
|---|------|-----------------|-----------------|
| Financial assets measured at amortised cost: | | | |
| Trade receivables | 9 | 167 | 931 |
| Other financial assets | 9 | 68 | 68 |
| Cash and cash equivalents | 10 | 901 | 6,111 |
| Total financial assets measured at amortised cost | | 1,136 | 7,110 |
| Financial liabilities measured at amortised cost: | | | |
| Trade payables and accruals | 11 | 66,686 | 65,121 |
| Other financial liabilities | 11 | 21,194 | 28,423 |
| Total financial liabilities measured at amortised cost | | 87,880 | 93,544 |

8.1 Fair value and carrying amount of cost award receivable

The CPS recognises a receivable for awards of costs made in court against convicted defendants. Due to the nature of this recoverable, it is expected that full recovery will not be made in all cases, and the CPS recognises an allowance for impairment of the receivable to the net present value of the estimated future flow of repayments, discounted at the Treasury rate of 2.15% (2023-24: 2.05%). This impaired carrying amount represents fair value. As at 31 March 2025 the value of the net receivable was £25.7 million (2023-24: £25.1 million).

The impairment is calculated on the assumption that future recovery rates will reflect historic experience, with an estimate as to the impact of the change in collection rates of those costs collected by DWP as well as the impact of changes in the Victim Surcharge rates. (see Note 1.8 for further details). As a result, there is inherent uncertainty in the estimation of the provision.

The following sensitivity analysis demonstrates the potential impact on the receivable balance of changes in the assumption of recovery rates by 5% and 10% in either direction.

| Change in assumption on recovery rates | Approximate impact on net receivable £000's |
|--|--|
| + 10% | 2,395 |
| – 10% | (2,395) |
| + 5% | 1,197 |
| – 5% | (1,197) |

9. Trade and other receivables

| | 2024-25 £000 | 2023-24 £000 |
|--|-----------------|-----------------|
| Amounts falling due within one year: | | |
| Cost awards receivable | 71,386 | 68,799 |
| Accrued cost awards | 6,669 | 6,432 |
| Allowance for impairment of cost awards receivables | (52,338) | (50,126) |
| Cost awards net receivable | 25,717 | 25,105 |
| Trade receivables | 167 | 931 |
| Deposits and advances | 68 | 68 |
| VAT | 3,124 | 1,870 |
| Prepayments | 5,881 | 4,197 |
| Other accrued income | 12,650 | 9,585 |
| Other receivables | 346 | 375 |
| Total current trade and other receivables | 47,953 | 42,131 |
| Amounts falling due after more than one year: | | |
| Prepayments | 160 | 76 |
| Total non-current trade and other receivables | 160 | 76 |
| Total trade and other receivables | 48,113 | 42,207 |

9.1 Reconciliation of movement in cost awards net receivable

| | Note | 2024-25 £000 | 2023-24 £000 |
|--|----------|-----------------|-----------------|
| Cost awards net receivable at 1 April | 9 | 25,106 | 28,154 |
| Costs awarded in year | 4 | 26,810 | 26,515 |
| Cash received | | (23,401) | (23,466) |
| Bad debts (written off)/written back | 3 | (584) | (723) |
| Movement in allowance for impairment of cost awards receivable | 9 | (2,214) | (5,375) |
| Cost awards net receivable at 31 March | 9 | 25,717 | 25,105 |

The allowance for impairment is based on a forecast of future cash flows, using historic receipts data, discounted at the HM Treasury rate of 2.05% for financial instruments.

10. Cash and cash equivalents

| | 2024-25 £000 | 2023-24 £000 |
|---|-----------------|-----------------|
| Balance at 1 April | 6,111 | 445 |
| Net change in cash and cash equivalent balances | (5,210) | 5,666 |
| Balance at 31 March | 901 | 6,111 |

The following balances at 31 March were held at:

| | 2024-25 £000 | 2023-24 £000 |
|----------------------------|-----------------|-----------------|
| Government Banking Service | 901 | 6,111 |
| Total | 901 | 6,111 |

10.1 Reconciliation of liabilities arising from financing activities

| | 2023-24 £000 | Cash flows £000 | Non-cash changes £000 | 2024-25 £000 |
|-------------------|-----------------|--------------------|-----------------------------|-----------------|
| Supply | 6,111 | (5,210) | – | 901 |
| Lease liabilities | 49,949 | (14,859) | 35,407 | 70,497 |
| Total | 56,060 | (20,069) | 35,407 | 71,398 |

11. Trade and other payables

| | 2024-25 £000 | 2023-24 (represented) ¹ £000 |
|--|-----------------|---|
| Amounts falling due within one year: | | |
| Trade payables | 9,588 | 7,653 |
| Accruals | 57,098 | 57,468 |
| VAT | – | – |
| Other taxation and social security | 10,396 | 8,943 |
| Other payables | 9,897 | 13,369 |
| Amounts issued from the Consolidated Fund for supply but not spent at year end | 901 | 6,111 |
| Total trade and other payables | 87,880 | 93,544 |

- 1 2023-24 has been represented to disclose lease liabilities separately on the Statement of Financial Position. These balances are now disclosed in Note 12.

12. Lease liabilities

12.1 Analysis of expected timing of discounted flows

| | Building £000 | Other £000 | 2024-25 total £000 | 2023-24 total £000 |
|---|------------------|---------------|--------------------------|--------------------------|
| Not later than one year | 13,172 | 513 | 13,685 | 13,899 |
| Later than one year and not later than five years | 36,096 | – | 36,096 | 23,588 |
| Later than five years | 20,716 | – | 20,716 | 12,462 |
| Balance at 31 March | 69,984 | 513 | 70,497 | 49,949 |

12.2 Amounts recognised in Statement of Comprehensive Net Expenditure in respect of leases

| | 2024-25 £000 | 2023-24 £000 |
|--|-----------------|-----------------|
| Interest on lease liabilities | 2,467 | 172 |
| Variable lease payments not included in the measurement of lease liabilities | 2,327 | 2,628 |
| Expenses relating to short term leases | (1,891) | 1,718 |
| Expenses relating to leases of low-value assets, excluding short-term leases of low-value assets | 174 | 94 |
| Total | 3,077 | 4,612 |

12.3 Amounts recognised in Statement of Cash Flows in respect of leases

| | 2024-25 £000 | 2023-24 £000 |
|--|-----------------|-----------------|
| Variable lease payments not included in the measurement of lease liabilities | 2,327 | 2,628 |
| Expenses relating to short term leases | (1,891) | 1,718 |
| Expenses relating to leases of low-value assets, excluding short-term leases of low-value assets | 174 | 94 |
| Cash payments made in respect of leases | 14,859 | 15,707 |
| Total | 15,469 | 20,147 |

13. Provisions for liabilities and charges

| | Dilapidations £000 | Other £000 | 2024-25 total £000 | 2023-24 total £000 |
|--------------------------------------|-----------------------|---------------|--------------------------|--------------------------|
| Balance at 1 April | 12,181 | 478 | 12,659 | 7,704 |
| Provided in the year | 2,012 | 1,677 | 3,689 | 6,596 |
| Provisions not required written back | (2,988) | (510) | (3,498) | (1,077) |
| Provisions utilised in the year | (275) | (205) | (480) | (563) |
| Balance at 31 March | 10,930 | 1,440 | 12,370 | 12,660 |

13.1 Analysis of expected timing of discounted flows

| | Dilapidations £000 | Other £000 | 2024-25 total £000 | 2023-24 total £000 |
|---|-----------------------|---------------|--------------------------|--------------------------|
| Not later than one year | 3,504 | 1,440 | 4,944 | 2,981 |
| Later than one year and not later than five years | 4,992 | – | 4,992 | 7,319 |
| Later than five years | 2,434 | – | 2,434 | 2,360 |
| Balance at 31 March | 10,930 | 1,440 | 12,370 | 12,660 |

Dilapidations

The dilapidations provision relates to dilapidation claims served by landlords at the expiry of a lease on a property occupied by CPS. A provision is made against all anticipated dilapidation claims at a rate per square metre which reflects actual dilapidations discounted to reflect the time value of money.

Other provisions

Other provisions comprise outstanding compensation claims for personal injury, employment tribunal and civil legal claims. In respect of compensation claims, provision has been made for the litigation against the Department. The provision reflects all known legal claims where legal advice indicates that it is more than 50 per cent probable that the claim will be successful and the amount of the claim can be reliably estimated.

Legal claims which may succeed but are less likely to do so or cannot be estimated are disclosed as contingent liabilities in Note 14.

14. Contingent assets and liabilities

As at 31 March 2025, the CPS was involved in:

- nine employment tribunal cases in addition to those for which a provision has been made (note 13). These may result in settlements totalling £275,652.
- six civil cases which may result in settlements totalling £121,500.

15. Other financial commitments

The CPS has entered into non-cancellable contracts (which are not leases, PFI contracts or other service concession arrangements), predominantly for ICT services and software. The payments to which the CPS are committed are as follows:

| | 2024-25 £000 | 2023-24 £000 |
|---|-----------------|-----------------|
| Not later than one year | 11,677 | 11,286 |
| Later than one year and not later than five years | 32,513 | 17,737 |
| Later than five years | 12,480 | 2,579 |
| Total | 56,670 | 31,602 |

16. Related-party transactions

The CPS has close working relationships with all agencies within the criminal justice system and particularly with HMCTS, their ultimate controlling party being the Ministry of Justice. HMCTS is regarded as a related party with which the CPS has had material transactions, being mainly cost awards collected by HMCTS acting as an agent for the CPS (see Note 4) less amounts written off (or written back) (see Note 3).

In addition, the CPS has had material transactions with a number of other government departments. These include the Home Office for Asset Recovery Incentivisation Scheme income (see Note 4), Government Property Agency for accommodation related costs, HMRC for taxation including VAT paid and recoverable under Contracted Out Services and Government Legal Department in respect advice on litigation cases.

The CPS also has material transactions with the Foreign, Commonwealth and Development Office in respect of its work in developing cooperation with international partners.

No Board Member, key manager or other related party has undertaken any material transactions with the CPS during the year. Remuneration paid to Board Members is disclosed in the Remuneration and staff report.

17. Events after the reporting period

In accordance with the requirements of IAS 10, events after the reporting period are considered up to the date on which the accounts are authorised for issue. This is interpreted as the date of the Certificate and Report of the Comptroller and Auditor General.

There have been no events after the reporting period requiring disclosure.

Trust Statement

Accounting Officer's foreword

Scope

This Trust Statement reports on receipts from a Deferred Prosecution Agreement concluded by the CPS during the financial year. These sums are paid into HM Treasury's Consolidated Fund.

Deferred Prosecution Agreements are a means of disposing of cases involving corporate defendants and arise from the operational activity of the CPS, the costs of which are accounted for in the separate financial statements contained in this Annual Report.

Statutory background

DPAs were introduced on 24 February 2014, under the provisions of Schedule 17 of the Crime and Courts Act 2013. A DPA is an agreement reached between a prosecutor and an organisation which could be prosecuted and approved by the court. They are available to the CPS and there is a Code of Practice for Prosecutors which was published jointly by the CPS and the SFO on 14 February 2014 after a public consultation.

A DPA allows a prosecution to be suspended for a defined period provided the organisation meets certain specified conditions. DPAs can be used for fraud, bribery, and other economic crime. They apply to organisations only, never individuals.

The key features of DPAs are:

- They enable a corporate body to make full reparation wrong doing without the collateral damage of a conviction (for example sanctions or reputational damage that could put the company out of business and destroy the jobs and investments of innocent people)

- The terms of a DPA are approved by the court, which must be satisfied that the DPA is 'in the interests of justice' and that the terms are 'fair, reasonable and proportionate'
- They avoid lengthy and costly trials
- They are transparent, public events

Under a DPA, a prosecutor prefers an Indictment which is suspended on approval of the DPA by the court. Corporate cooperation is a key feature of the DPA process.

The terms of a DPA are intended to result in the disgorgement of profits from wrongdoing and to ensure future compliance with the highest standards of corporate governance. If there is a breach of the terms of the DPA the prosecution may be reinstated.

For the period of the DPA there is ongoing monitoring to ensure that the corporate complies with its obligations under the DPA. If the corporate is compliant, at the end of the term of the DPA the CPS will give notice to the court that the proceedings under the indictment have been discontinued.

Financial background

The receipts from DPAs relating to financial penalties and compensation are not retained by the CPS and are payable to HM Treasury's Consolidated Fund. Where the terms of the DPA include payment of the CPS' costs, these costs are also payable to the Consolidated Fund and included in this Trust Statement.

No material expenditure was incurred in the process of collecting and processing these receipts.

Financial review

This year we imposed penalties on companies and required them to make redress to affected customers or otherwise support the interests of

energy consumers. This financial review covers penalties that resulted in the distribution of funds to the consolidated fund.

The receipts from DPAs relating to financial penalties and compensation are not retained by the CPS and are payable to HM Treasury's Consolidated Fund. Where the terms of the DPA include payment of the CPS' costs, these costs are also payable to the Consolidated Fund and included in this Trust Statement.

No material expenditure was incurred in the process of collecting and processing these receipts.

Business review

The CPS entered into a deferred prosecution agreement on 5 December 2023 with Entain plc (formerly known as GVC Holdings), a global online sports betting and gaming business (owner of Ladbrokes and Coral bookmakers) headquartered in London, to settle the HM Revenue & Customs investigation into the Company (and its group).

The conduct which is the subject of this DPA relates to the alleged failure by GVC to prevent bribery contrary to Section 7 of the Bribery Act 2010 between July 2011 and December 2017. The alleged bribery offences occurred primarily in Turkey. GVC disposed of its Turkish business in December 2017.

Entain plc agreed to pay a financial penalty plus disgorgement of profits totalling £585 million, make a charitable donation of £20 million and pay a contribution of £10 million to the CPS and HMRC costs. The charitable donation will not be paid to or distributed via the CPS.

Results and appropriations

The net revenue for the Consolidated Fund for the year was £5.1m (2023-24: £559.4m). Total transfers to the Consolidated Fund from the Trust amounted to £150.3m (2023-24: £24.4m), which left a balance due to the Consolidated

Fund of £387.2m as at 31 March 2025 (2024: £535.0m). Cash balances at the year-end were £12.2m (2023-24: £16.2m).

Stephen Parkinson

Director of Public Prosecutions
8 July 2025

Statement of the Accounting Officer's responsibilities

Under Section 2 of the Exchequer and Audit Departments Act 1921, HM Treasury has directed the CPS to prepare for each financial year a Trust Statement 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 Trust Statement 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 HM Treasury, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the Trust Statement;
- prepare the Trust Statement on a going concern basis; and
- confirm that the Trust Statement as a whole is fair, balanced and understandable and take personal responsibility for the Trust Statement and the judgements required for determining that it is fair, balanced and understandable.

HM Treasury has appointed the Director of Public Prosecutions as Accounting Officer, and the Director of Public Prosecutions has appointed the Lead Director, Corporate Services as an Additional Accounting Officer. This appointment does not detract from

the Director of Public Prosecutions' overall responsibility as Accounting Officer for the Department's accounts.

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 Crown Prosecution Service's assets, are set out in Managing Public Money published by the HM Treasury.

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

Performance report and accountability report

The Department's performance report covering both the Department and the Trust Statement is shown on pages 6 to 39.

The Department's accountability report covering both the Department and the Trust Statement is shown on pages 40 to 85.

Governance statement

The Department's governance statement covering both the Department and the Trust Statement is shown on pages 49 to 54.

The Certificate and Report of the Comptroller and Auditor General to the House of Commons

Opinion on financial statements

I have audited the financial statements of the Crown Prosecution Service – Trust Statement for the year ended 31 March 2025 under the Exchequer and Audit Departments Act 1921.

The financial statements comprise the Crown Prosecution Service – Trust Statement's:

- Statement of Financial Position as at 31 March 2025;
- Statement of Revenue, of Other Income and Expenditure and Statement of Cash Flows for the year then ended; and
- the related notes including the significant accounting policies.

The financial reporting framework that has been applied in the preparation of the financial statements is applicable law and UK adopted international accounting standards.

In my opinion, the financial statements:

- give a true and fair view of the state of the Crown Prosecution Service – Trust Statement as at 31 March 2025 and its net revenue for the year then ended; and
- have been properly prepared in accordance with the Exchequer and Audit Departments Act 1921 and HM Treasury 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 Parliament 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 (UK) (ISAs UK), applicable law and Practice Note 10 *Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom (2024)*. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of my certificate.

Those standards require me and my staff to comply with the Financial Reporting Council's *Revised Ethical Standard 2019*.

I am independent of the Crown Prosecution Service – Trust Statement in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK. My staff and I have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the Crown Prosecution Service – Trust Statement's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Crown Prosecution Service – Trust Statement'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.

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

The going concern basis of accounting for the Crown Prosecution Service – Trust Statement is adopted in consideration of the requirements set out in HM Treasury’s Government Financial Reporting Manual, which requires entities to adopt the going concern basis of accounting in the preparation of the financial statements where it is anticipated that the services which they provide will continue into the future.

Other information

The other information comprises information included in the Annual Report, but does not include the financial statements and my auditor’s certificate and report thereon. The Accounting Officer is responsible for the other information.

My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my certificate, I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters

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

- the parts of the Accountability Report subject to audit have been properly prepared in accordance with HM Treasury directions issued under the Exchequer and Audit Departments Act 1921;
- the information given in the Performance and Accountability Reports for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with the applicable legal requirements.

Matters on which I report by exception

In the light of the knowledge and understanding of the Crown Prosecution Service – Trust Statement and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance and Accountability Reports.

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 by the Crown Prosecution Service – Trust Statement or returns adequate for my audit have not been received from branches not visited by my staff; or
- I have not received all of the information and explanations I require for my audit; or
- the financial statements and the parts of the Accountability Report subject to audit are not in agreement with the accounting records and returns; or
- the Governance Statement does not reflect compliance with HM Treasury’s guidance.

Responsibilities of the Accounting Officer for the financial statements

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

- maintaining proper accounting records;
- providing the C&AG with access to all information of which management is aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
- providing the C&AG with additional information and explanations needed for his audit;
- providing the C&AG with unrestricted access to persons within the Crown Prosecution Service – Trust Statement from whom the auditor determines it necessary to obtain audit evidence;
- 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;
- preparing financial statements which give a true and fair view and are in accordance with HM Treasury directions issued under the Exchequer and Audit Departments Act 1921; and
- assessing the Crown Prosecution Service – Trust Statement's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by the Crown Prosecution Service – Trust Statement will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with the Exchequer and Audit Departments Act 1921.

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.

Extent to which the audit was considered capable of detecting non-compliance with laws and regulations, including fraud

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulations, including fraud. The extent to which my procedures are capable of detecting non-compliance with laws and regulations, including fraud is detailed below.

Identifying and assessing potential risks related to non-compliance with laws and regulations, including fraud

In identifying and assessing risks of material misstatement in respect of non-compliance with laws and regulations, including fraud, I:

- considered the nature of the sector, control environment and operational performance including the design of the Crown Prosecution Service – Trust Statement's accounting policies.

- inquired of management, Crown Prosecution Service – Trust Statement’s head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the Crown Prosecution Service – Trust Statement’s policies and procedures on:
 - identifying, evaluating and complying with laws and regulations;
 - detecting and responding to the risks of fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations including the Crown Prosecution Service – Trust Statement’s controls relating to the Crown Prosecution Service – Trust Statement’s compliance with the Exchequer and Audit Departments Act 1921 and Managing Public Money.
- inquired of management, Crown Prosecution Service – Trust Statement’s head of internal audit and those charged with governance whether:
 - they were aware of any instances of non-compliance with laws and regulations;
 - they had knowledge of any actual, suspected, or alleged fraud,
- discussed with the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, I considered the opportunities and incentives that may exist within the Crown Prosecution Service – Trust Statement for fraud and identified the greatest potential for fraud in the following areas: revenue recognition, posting of unusual journals, complex transactions and bias in management estimates. In common with

all audits under ISAs (UK), I am required to perform specific procedures to respond to the risk of management override.

I obtained an understanding of the Crown Prosecution Service – Trust Statement’s framework of authority and other legal and regulatory frameworks in which the Crown Prosecution Service – Trust Statement operates. I focused on those laws and regulations that had a direct effect on material amounts and disclosures in the financial statements or that had a fundamental effect on the operations of the Crown Prosecution Service – Trust Statement. The key laws and regulations I considered in this context included the Exchequer and Audit Departments Act 1921 and Managing Public Money.

Audit response to identified risk

To respond to the identified risks resulting from the above procedures:

- I reviewed the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described above as having direct effect on the financial statements;
- I enquired of management, the Audit and Risk Committee and in-house legal counsel concerning actual and potential litigation and claims;
- I reviewed minutes of meetings of those charged with governance and the Board; and internal audit reports;
- I addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and other adjustments; assessing whether the judgements on estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

I communicated relevant identified laws and regulations and potential risks of fraud to all engagement team members including and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

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

Other auditor's responsibilities

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

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control I identify during my audit.

Report

I have no observations to make on these financial statements.

Gareth Davies

Date 14 July 2025

Comptroller and Auditor General
National Audit Office
157-197 Buckingham Palace Road Victoria
London
SW1W 9SP

Statement of revenue, other income and expenditure for the year ended 31 March 2025

| | Note | 2024-25 £000 | 2023-24 £000 |
|--|------|-----------------|-----------------|
| | | | |
| Revenue: | | | |
| Deferred prosecution agreements | 2 | 2,595 | 564,446 |
| Total revenue and other income | | 2,595 | 564,446 |
| Expenditure: | | | |
| Change in estimated impairment | 3.1 | 2,479 | (5,066) |
| Total operating expenditure | | 2,479 | (5,066) |
| Net revenue for the Consolidated Fund | | 5,074 | 559,380 |

There were no recognised gains or losses accounted for outside the above Statement of Revenue, Other Income and Expenditure (2023-24: nil).

The notes on pages 121 to 123 form part of these accounts.

Statement of Financial Position as at 31 March 2025

| | Note | 2024-25 £000 | 2023-24 £000 |
|---|----------|-----------------|-----------------|
| | | | |
| Non-current assets: | | | |
| Receivables | 3 | 237,160 | 375,425 |
| Total non-current assets | | 237,160 | 375,425 |
| Current assets: | | | |
| Receivables | 3 | 137,887 | 143,392 |
| Cash and cash equivalents | | 12,188 | 16,188 |
| Total current assets | | 150,075 | 159,580 |
| Total assets | | 387,235 | 535,005 |
| Current liabilities: | | | |
| Payables | | – | – |
| Total current liabilities | | – | – |
| Total liabilities | | – | – |
| Total net assets | | 387,235 | 535,005 |
| Balance on Consolidated Fund account at 31 March | 4 | 387,235 | 535,005 |

The notes on pages 121 to 123 form part of these accounts.

Stephen Parkinson

Director of Public Prosecutions

8 July 2025

Statement of Cash Flows for the year ended 31 March 2025

| | Note | 2024-25 £000 | 2023-24 £000 |
|--|------|------------------|-----------------|
| Net cash flow from revenue activities | | 146,250 | 40,563 |
| Cash paid to the Consolidated Fund | | (150,250) | (24,375) |
| <i>(Decrease)/increase in cash and cash equivalents in this period</i> | | <i>(4,000)</i> | <i>16,188</i> |
| Notes to the Cash Flow Statement | | | |
| Reconciliation of net cash flows to movement in net funds: | | | |
| Net revenue for Consolidated Fund | | 5,074 | 559,380 |
| Decrease/(increase) in non-cash assets | | 143,770 | (518,817) |
| Adjustments for non-cash transactions | | (2,594) | – |
| Net cash flow from revenue activities | | 146,250 | 40,563 |
| Analysis of changes in cash: | | | |
| (Decrease)/increase in cash in this period | | (4,000) | 16,188 |
| Cash at the beginning of the period | | 16,188 | – |
| Cash at the end of the period | | 12,188 | 16,188 |

The notes on pages 121 to 123 form part of these accounts.

Notes to the Trust statement

1. Accounting Policies

1.1 Basis of accounting

The Trust Statement is prepared in accordance with the accounts direction issued by HM Treasury in accordance with section 2(3) of the Exchequer and Audit Departments Act 1921. The Trust Statement is prepared in accordance with the 2024-25 FReM issued by HM Treasury.

The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the CPS for the purpose of giving a true and fair view has been selected. The particular policies adopted by the CPS are described below. They have been applied consistently in dealing with items that are considered material to the accounts. The income and associated expenditure contained in this statement are those flows of funds which the CPS handles on behalf of the Consolidated Fund and Treasury where it is acting as an agent rather than principal.

1.2 Accounting convention

These accounts have been prepared under the historical cost convention.

1.3 Revenue recognition

Receipts from DPA are recognised at the point that settlement is confirmed by the Courts. DPA cost awards, where they are payable to the Consolidated Fund are also recognised at the point that settlement is confirmed by the Courts. Due to the uncertainty of the DPA process and a lack of historic data to indicate the probability of a DPA being agreed the CPS does not classify DPAs in progress as

contingent assets. For the purposes of the accounting treatment DPAs are recognised at the point that the agreement is approved.

Where a DPA includes a significant financing component which is either explicitly stated in the agreement or implied by the payment terms agreed, the amount of revenue recognised reflects the present value of the receipts, discounted using the discount rate for financial instruments set by HM Treasury.

1.4 Receivables

Receivables are shown net of impairments in accordance with the requirements of IFRS 9. See Areas of judgement and key sources of estimation uncertainty for further details.

1.5 Expenditure

The notional audit fee for the Trust Statement is included within operating costs note 3 of the CPS accounts. Expenditure included in the Trust Statement is estimated value of impairments as a result of the application of IFRS 9.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash at bank and in hand, and short-term highly liquid deposits with a maturity period of three months or less.

1.7 Foreign exchange

The presentational currency used for the financial statements is sterling.

1.8 Areas of judgement and key sources of estimation uncertainty

The CPS estimates the expected credit loss in respect of receivables from Deferred Prosecution Agreements. In the absence of historic data on the cash shortfalls of other Deferred Prosecution Agreements, the expected credit loss is estimated with reference to the likelihood of default for companies based on rates published by credit rating agencies. An assessment is undertaken

to evaluate whether there is any other information available which would influence whether there have been any changes since the most recent credit rating of the organisation that mean that the most recent credit rating would no longer be an appropriate indicator of likelihood of default. Additionally, consideration is given as to whether there are any factors detailed within the Deferred Prosecution Agreement which could result in a substantial change in the likelihood of cash shortfalls occurring. The expected credit loss is then estimated based on suitable default rates and where more than one default rate or application of default rate(s) would be appropriate, an average of these estimates is used. A 10% change to the default rates used in 2024-25 results in a £258k impact on the expected credit loss.

2. Revenue

| | 2024-25 £000 | 2022-23 £000 |
|---|-----------------|-----------------|
| Financial penalties and disgorgement of profits | 2,595 | 560,446 |
| Contribution to CPS costs | – | 4,000 |
| Total | 2,595 | 564,446 |

3. Receivables

| | Note | 2024-25 £000 | 2023-24 £000 |
|--|------|-----------------|-----------------|
| Amounts falling due within one year: | | | |
| Financial penalties and disgorgement of profits | | 138,147 | 143,655 |
| Less: estimated impairments | 3.1 | (260) | (263) |
| Total current receivables | | 137,887 | 143,392 |
| Amounts falling due after more than one year: | | | |
| Financial penalties and disgorgement of profits | | 239,487 | 380,229 |
| Less: estimated impairments | 3.1 | (2,327) | (4,804) |
| Total non-current receivables | | 237,160 | 375,425 |
| Total receivables | | 375,047 | 518,817 |

3.1 Change to impairments

| | Note | 2024-25 £000 | 2023-24 £000 |
|--|----------|-----------------|-----------------|
| Balance as at 1 April | | 5,066 | – |
| Change in estimated value of impairments | | (2,479) | 5,066 |
| Balance as at 31 March | 3 | 2,587 | 5,066 |

4. Balance on Consolidated Fund Account

| | 2024-25 £000 | 2023-24 £000 |
|-----------------------|-----------------|-----------------|
| Balance as at 1 April | 535,005 | – |

| | 2024-25 £000 | 2023-24 £000 |
|---|-------------------------|-------------------------|
| Net revenue for the Consolidated Fund | 2,480 | 559,380 |
| Less amount paid to the Consolidated Fund | (150,250) | (24,375) |
| Balance as at 31 March | 387,235 | 535,005 |

Annexes

Annex A – Regulatory reporting

Total departmental spending 2020-21 to 2024-25

| | 2020-21 OUTTURN £000 | 2021-22 OUTTURN £000 | 2022-23 OUTTURN £000 | 2023-24 OUTTURN £000 | 2024-25 OUTTURN £000 | 2025-26 PLANS £000 |
|--|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------|
| Resource DEL: | | | | | | |
| Administration costs in HQ and on central services | 26,870 | 29,982 | 41,263 | 47,712 | 44,557 | 52,768 |
| Crown prosecutions and legal services | 539,942 | 598,030 | 658,702 | 752,254 | 780,667 | 901,597 |
| Total Resource DEL | 566,812 | 628,012 | 699,965 | 799,966 | 825,224 | 954,365 |
| <i>Of which:</i> | | | | | | |
| Staff costs | 377,742 | 399,773 | 438,416 | 501,493 | 493,858 | 561,528 |
| Purchase of goods and services | 205,664 | 259,254 | 278,099 | 313,385 | 347,945 | 413,082 |
| Income from sales of goods and services | (38,812) | (56,189) | (42,615) | (48,553) | (51,761) | (52,085) |
| Rentals | 12,325 | 2,130 | 3,947 | 4,440 | 610 | 3,461 |
| Depreciation ¹ | 5,020 | 16,122 | 11,869 | 16,643 | 20,030 | 17,593 |
| Other resource | 4,873 | 6,922 | 10,250 | 12,558 | 14,542 | 10,786 |
| Resource AME: | | | | | | |
| CPS voted AME charges | (913) | (1,003) | 1,308 | 14,517 | 1,708 | 7,950 |
| Total Resource AME | (913) | (1,003) | 1,308 | 14,517 | 1,708 | 7,950 |
| <i>Of which:</i> | | | | | | |
| Depreciation ¹ | (4) | – | – | 10,361 | – | – |
| Take up of provisions | 1,852 | (237) | 532 | (655) | (301) | 1,098 |
| Release of provision | (253) | (952) | (229) | (563) | (205) | 43 |
| Other resource | (2,508) | 186 | 1,005 | 5,374 | 2,214 | 6,809 |
| Total Resource budget | 565,899 | 627,009 | 701,273 | 814,483 | 826,932 | 962,315 |

| | 2020-21 OUTTURN £000 | 2021-22 OUTTURN £000 | 2022-23 OUTTURN £000 | 2023-24 OUTTURN £000 | 2024-25 OUTTURN £000 | 2025-26 PLANS £000 |
|---------------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------|
| Capital DEL: | | | | | | |
| Crown prosecutions and legal services | 202 | 2,678 | 22,518 | 30,859 | 53,781 | 40,500 |
| Total Capital DEL | 202 | 2,678 | 22,518 | 30,859 | 53,781 | 40,500 |
| <i>Of which:</i> | | | | | | |
| Purchase of assets | 202 | 2,678 | 22,518 | 30,852 | 42,478 | 40,500 |
| Other capital expenditure | – | – | – | 7 | 11,303 | – |
| Capital AME: | | | | | | |
| Crown prosecutions and legal services | – | (1,734) | 1,607 | 6,174 | 960 | 2,859 |
| Total Capital AME | – | (1,734) | 1,607 | 6,174 | 960 | 2,859 |
| <i>Of which:</i> | | | | | | |
| Purchase of assets | – | (1,734) | 1,607 | 6,174 | 960 | 2,859 |
| Total Capital budget | 205 | 944 | 24,125 | 37,033 | 54,741 | 43,359 |

| | 2020-21 OUTTURN £000 | 2021-22 OUTTURN £000 | 2022-23 OUTTURN £000 | 2023-24 OUTTURN £000 | 2024-25 OUTTURN £000 | 2025-26 PLANS £000 |
|--|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------|
| Total departmental spending² | 561,085 | 611,831 | 713,529 | 824,513 | 861,643 | 988,081 |
| <i>Of which:</i> | | | | | | |
| Total DEL | 561,994 | 614,568 | 710,614 | 814,183 | 858,975 | 977,272 |
| Total AME | (909) | (2,737) | 2,915 | 10,330 | 2,668 | 10,809 |

1 Includes impairments.

2 Total departmental spending is the sum of the resource budget and the capital budget less depreciation. Similarly, total DEL is the sum of the resource budget DEL and capital budget DEL less depreciation in DEL, and total AME is the sum of resource budget AME and capital budget AME less depreciation in AME.

Administrative budget 2020-21 to 2025-26

| | 2020-21 OUTTURN £000 | 2021-22 OUTTURN £000 | 2022-23 OUTTURN £000 | 2023-24 OUTTURN £000 | 2024-25 OUTTURN £000 | 2025-26 PLANS £000 |
|--|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------|
| Resource DEL: | | | | | | |
| Administration costs in HQ and on central services | 26,870 | 29,982 | 41,263 | 47,713 | 44,557 | 52,768 |
| Total administration budget | 26,870 | 29,982 | 41,263 | 47,713 | 44,557 | 52,768 |
| <i>Of which:</i> | | | | | | |
| Staff costs | 20,288 | 24,528 | 33,020 | 39,032 | 35,123 | 39,604 |
| Purchase of goods and services | 5,473 | 6,065 | 7,826 | 7,194 | 8,047 | 11,545 |
| Income from sales of goods and services | (704) | (1,371) | (995) | (649) | (677) | (627) |
| Rentals | 1,196 | (32) | (1) | 1 | – | 1 |
| Other resource | 617 | 792 | 1,413 | 2,135 | 2,064 | 2,245 |

Annex B – Glossary

| | |
|--------|--|
| AME | Annually Managed Expenditure |
| ARAC | Audit and Risk Assurance Committee |
| ARIS | Asset Recovery Incentivisation Scheme |
| CETV | Cash Equivalent Transfer Values |
| CJS | Criminal Justice System |
| CPS | Crown Prosecution Service |
| CPT | Central Prosecutor Team |
| CSOPS | Civil Servants and Other Pensions Scheme |
| CSPS | Civil Service People Survey |
| CSUP | Consumer Single Use Plastics |
| DA | Domestic Abuse |
| DAJJP | Domestic Abuse Joint Justice Plan |
| DEL | Departmental Expenditure Limit |
| DPA | Deferred Prosecution Agreement |
| DWP | Department for Work and Pensions |
| DGA | Directors Guidance Assessment |
| DPP | Director of Public Prosecutions |
| EEI | Employee Engagement Index |
| EG | Executive Group |
| ESA | European System of Accounts |
| FOI | Freedom of Information |
| FRem | Financial Reporting Manual |
| FTE | Full Time Equivalent |
| GDPR | General Data Protection Regulation |
| GFS | Graduated Fees Scheme |
| GGC | Greening Government Commitment |
| GIAA | Government Internal Audit Agency |
| GPA | Government Property Agency |
| HMCPSI | His Majesty's Crown Prosecution Service Inspectorate |

| | |
|-------|---|
| HMCTS | His Majesty's Courts and Tribunals Service |
| HMRC | His Majesty's Revenue and Customs |
| IAS | International Accounting Standards |
| ICO | Information Commissioner's Office |
| ICT | Information and Communications Technology |
| IFRS | International Financial Reporting Standards |
| KC | Kings Counsel |
| LGBO | Lesbian, Gay, Bisexual and Other |
| LOD | Law Officers' Department |
| NEBM | Non-Executive Board Members |
| NPCC | National Police Chiefs' Council |
| OST | Operational Security Team |
| PCC | Police and Crime Commission |
| PCSPS | Principal Civil Service Pension Scheme |
| PES | Public Expenditure System |
| PHSO | Parliamentary and Health Service Ombudsman |
| PRP | Performance Related Pay |
| RASSO | Rape and Serious Sexual Offences |
| SCS | Senior Civil Servant |
| SDG | Sustainable Development Goals |
| SFO | Serious Fraud Office |
| SLM | Senior Legal Manager |
| SOPS | Statement of Parliamentary Supply |
| TCFD | Task Force on Climate-related Financial Disclosures |
| TNA | The National Archives |
| TOA | Terms of Occupancy Agreements |
| VAWG | Violence Against Women and Girls |

About the Crown Prosecution Service

The CPS is responsible for prosecuting most cases heard in the criminal courts in England and Wales. It is led by the Director of Public Prosecutions and acts independently on criminal cases investigated by the police and other agencies. The CPS is responsible for deciding the appropriate charge in more serious or complex cases and provides information, assistance and support to victims and witnesses.

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