

## **Appropriation Account 2024**

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**Vote 22**

**Courts Service**

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## **Introduction**

As Accounting Officer for Vote 22, I am required each year to prepare the appropriation account for the Vote and submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2024 for the salaries and expenses of the Courts Service and of the Supreme Court, the Court of Appeal, the High Court, the Special Criminal Court, the Circuit Court and the District Court and of certain other minor services as are not charged to the Central Fund

The expenditure outturn is compared with the sums granted by Dáil Eireann under the Appropriation Act 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €4.490 million is liable for surrender to the Exchequer.

The Courts Service is governed by a Board consisting of a chairperson and 17 other members. In accordance with the Courts Service Act 1998, the term of office of the Board is three years. The current Board was established on 9 November 2023. The Board is responsible for determining policies for the Service and for overseeing their implementation. It performs these functions directly and through the committees of the Board.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

## **Statement of accounting policies and principles**

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, National Development Plan Delivery and Reform in circular 20 of 2024, have been applied in the preparation of the account.

This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024 except for the following.

To facilitate the transition of the appropriation account to the Central Government Accounting Standards, the Courts Service has received a derogation in respect of the following standard: paragraphs 14 and 18(a) of CGAS 17 Property, Plant, and Equipment.

The Courts Service has a large portfolio of assets including many historic buildings and an IT portfolio that has been built over a number of years. The work required to validate each of the entities on the register and ensure full compliance with the standard has proven to be complex and it is expected that this work should be completed later in 2025.

In addition, the Courts Service has not included the Criminal Courts of Justice (CCJ) building as an asset on our register, but this will be reviewed and included for 2025.

### ***Depreciation of capital assets***

Depreciation of property, plant and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 and CGAS 31 respectively.

The useful lives and associated rates of depreciation/amortisation for major classes of capital assets are as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation/ amortisation</i>
Land	N/A	Nil
Buildings	50 years	2%
Fixtures and fittings	10 years	10%
IT hardware and software	5 years	20%
Software licences	5 years	20%
Acquired/developed software	10 years	10%

### ***Valuation of land and buildings***

Buildings are valued every five years on the basis of depreciated replacement cost. This is the current cost of replacing the asset with its modern equivalent asset less deduction for physical deterioration and all relevant forms of obsolescence and optimisation. Land and buildings not in use but required for future development are valued at market value.

## **Statement on internal financial control**

### ***Responsibility for system of internal financial control***

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Courts Service.

This responsibility is exercised in the context of the resources available to me and my other obligations as Chief Executive Officer. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

### ***Shared services***

I have fulfilled my responsibilities in relation to the requirements of the Service Management Agreement between the Courts Service and the Financial Shared Services Centre, Killarney for the provision of financial shared services, and the National Shared Services Office for the provision of human resource services and payroll shared services.

I rely on letters of assurance from the Accounting Officers of the National Shared Services Office and from the Financial Shared Service Centre, Killarney that the appropriate controls are exercised in the provision of shared services to the Courts Service.

### ***Financial control environment***

A control environment comprising the following elements is in place.

- Financial responsibilities have been assigned at management level with corresponding accountability.
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned.
- Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action.
- There is an Audit and Risk Committee to advise me in discharging my responsibilities for the internal financial control system.
- Procedures for key business processes have been documented.
- There are systems in place to safeguard the assets.

### ***Administrative controls and management reporting***

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Courts Service.
- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines and formal project management disciplines.

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

The Courts Service has an Audit and Risk Committee which is a sub-committee of the Courts Service Board. The role of the Committee is to oversee, advise and support the Board and the Chief Executive Officer/Accounting Officer by reviewing the assurances on a range of matters including the integrity of internal financial controls, risk management and financial statements. The Committee operates under a written charter and reports to the Courts Service Board. It also reviews and approves the internal audit annual work programme.

### ***Finance Committee***

The Courts Service has a Finance Committee which is a sub-committee of the Courts Service Board. The role of the Committee is to provide oversight and scrutiny on financial matters of the Courts Service on behalf of the Board. The Committee is authorised by the Board to investigate any activity within its terms of reference and carry out prescribed duties on behalf of the Board and the Accounting Officer as appropriate. These include the approval and monitoring of the annual budget, approval of contracts above specified thresholds, value for money and financial risks. The Committee is also responsible for reviewing the annual appropriation account.

### ***Internal audit***

The Courts Service has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter that has been approved by the Courts Service Board. Its work is informed by analysis of the financial and operational risks to which the Service is exposed, and its annual internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit and Risk Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

### ***Procurement***

The Courts Service ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods and professional and other contracted services amounted to a total of €101.128 million in 2024.

The Courts Service has provided details of 14 non-competitive contracts and nine instances of non-compliance in excess of €25,000 in the annual return in respect of circular 40/2002 to the Comptroller and Auditor General and the Department of Public Expenditure, National Development Plan Delivery and Reform.

### ***Non-compliance with procurement rules***

The Courts Service complied with the guidelines except for nine contracts in excess of €25,000 (exclusive of VAT) undertaken without a competitive process, totalling €849,000 (exclusive of VAT) as set out below.

- One contract with a value of €121,685 relating to the provision of courtroom facilities to accommodate a large multiparty court case which commenced in June 2024. Procurements for related services are underway.
- Two contracts with a value of €429,739 for services relating to the Fines (Payment and Recovery) Act 2014, beyond the expiry of the original contract. The Courts Service is awaiting recommendations of a working group from the Department of Justice regarding the future process. There are also two High Court challenges under the fines act ongoing which affect the legislation, and the outcome will influence the procurement strategy.
- One contract with a value of €74,047 for the supply of bulk liquid fuels has been in place since 2017. As the incumbent won subsequent competitions, the signing of notifications to activate goods forms (NAGFs) for subsequent contractual years were overlooked. This matter is being addressed.
- One contract with a value of €68,585 for the supply of electricity which expired in December 2023. The subsequent procurement process resulted a change in provider and an ineffective and inefficient transfer process means some sites remained with the old provider. We are actively working to resolve this issue to ensure a transition of all sites to the new provider
- One contract with a value of €57,582 for costs of telephony services. This is a legacy arrangement which pre-dates the establishment of the Courts Service. Alternative solutions are being explored to address this matter.
- One contract with a value of €34,361 which relates to the removal and the storage of screens that were put in place during COVID as an emergency measure. We are seeking a long-term solution to resolve this arrangement
- One contract with a value of €33,056 for the provision of drafting and legal services related to Court Rules. A contract is now in place.

- One contract with a value of €29,887 for the provision of Irish Sign Language (ISL) in respect of cases before the Courts. A procurement to establish an ISL interpreters panel of service providers commenced in 2024. We expect to award contracts in 2025.

The above contracts have been included in the 40/2002 annual return referenced above.

### ***Governance***

Good governance is fundamental to the effective operation of the Service. The Courts Service's Corporate Governance Framework sets out the statutory basis within which we operate, including the governance arrangements in place, functions and organisational structure, accountability and audit assurance arrangements. This framework was published in 2016 and updated in February 2023. The Courts Service also has an oversight agreement in place with the Department of Justice.

The Governance Framework reflects and is developed in the context of the Courts Service legislative framework under the Courts Service Act 1998, in addition to the Code of Practice for the Governance of State Bodies, developments in the Civil Service Renewal Plan and the Civil Service Code of Standards and Behaviour.

### ***Risk and control framework***

The Courts Service has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A corporate risk register is in place which identifies the key risks facing the Courts Service and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Senior Management Team (SMT) and the Audit and Risk Committee on a quarterly basis. It is also a standing item for the Courts Service Board and the Chief Risk Officer reports to the Board on the operations of risk management. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate identified risks and assigns responsibility for operation of controls assigned to specific staff.

### ***Ongoing monitoring and review***

Formal procedures have been established for monitoring control processes, and control deficiencies are communicated to those responsible for taking corrective action and to management and the SMT, where relevant, on a timely basis. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

### ***Review of effectiveness***

The Service has procedures to monitor the effectiveness of its risk management and control procedures. The monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors and the senior management within the Service responsible for the development and maintenance of the internal financial control framework.

***Internal financial control issues***

No weakness in internal financial control were identified in relation to 2024 that require disclosure in the appropriation account, or that resulted in, or may result in a material loss. The Service continually reviews and implements recommendations arising from the Comptroller and Auditor General management letter and internal audit to strengthen the control environment, particularly in the areas of procurement and contract management, and ICT security and infrastructure. This is a continuous process and the system, and its effectiveness is kept under ongoing review.

**Angela Denning**  
Accounting Officer  
Courts Service

31 March 2025

## **Comptroller and Auditor General Report for presentation to Dail Éireann**

### **Vote 22 Courts Service Opinion on the appropriation account**

I have audited the appropriation account for Vote 22 Courts Service for the year ended 31 December 2024 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 22 Courts Service for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

#### ***Basis of opinion***

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Courts Service and have fulfilled my other ethical responsibilities in accordance with the standards.

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

#### **Report on the statement on internal financial control, and on other matters**

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

#### ***Non-compliance with procurement rules***

The Accounting Officer has disclosed in the statement on internal financial control that a material level of non-compliance with national procurement rules occurred in respect of contracts that operated in 2024.

**Seamus McCarthy**  
Comptroller and Auditor General

29 September 2025

## Appendix to the report of the Comptroller and Auditor General

### Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

### Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs 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 the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures* have been complied with.

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

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

**Appendix to the report of the Comptroller and Auditor General (continued)**

**Reporting on the statement on internal financial control**

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

**Reporting on other matters**

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

## Vote 22 Courts Service

### Appropriation Account 2024

	2024		2023
	Estimate provision		Outturn
	€000	€000	€000
<b>Programme expenditure</b>			
A Manage the courts and support the judiciary			
<i>Original</i>	185,483		
<i>Supplementary</i>	<u>5,800</u>		
		191,283	188,773
<b>Gross expenditure</b>		<b>191,283</b>	<b>188,773</b>
<i>Deduct</i>			
B Appropriations-in-aid			
<i>Original</i>	33,833		
<i>Supplementary</i>	<u>2,500</u>		
		<b>36,333</b>	<b>38,313</b>
<b>Net expenditure</b>			
<i>Original</i>	151,650		
<i>Supplementary</i>	<u>3,300</u>		
		<b>154,950</b>	<b>150,460</b>
			<b>183,500</b>
			<b>183,500</b>
			<b>38,148</b>
			<b>145,352</b>

### Surplus

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer

	2024	2023
	€	€
<b>Surplus to be surrendered</b>	<b><u>4,490,318</u></b>	<b><u>1,458,888</u></b>

**Angela Denning**  
Accounting Officer  
Courts Service

31 March 2025

## Notes to the Appropriation Account

### Note 1 Operating Cost Statement 2024

	<b>2024</b>	<b>2023</b>
	<b>€000</b>	<b>€000</b>
Programme cost	45,180	48,649
Pay	74,974	70,338
Non pay	68,619	64,513
<b>Gross expenditure</b>	<b>188,773</b>	<b>183,500</b>
<i>Deduct</i>		
<b>Appropriations-in-aid</b>	<b>38,313</b>	<b>38,148</b>
<b>Net expenditure</b>	<b>150,460</b>	<b>145,352</b>
<b>Changes in capital assets</b>		
<b><i>Property, plant and equipment</i></b>		
<b><i>(note 2.1)</i></b>		
Purchases	(1,527)	
Depreciation	9,827	
<b><i>Intangible assets (note 2.2)</i></b>		
Purchases	(4,116)	
Amortisation	1,408	
	5,592	4,881
<b>Changes in net current assets</b>		
Increase in prepayments	(1,534)	
Decrease in accrued income	563	
Increase in deferred income	38	
Increase in accrued expenses	4,529	
	3,596	1,586
<b>Direct expenditure</b>	<b>159,648</b>	<b>151,819</b>
<b>Expenditure borne elsewhere</b>		
Net allied services expenditure (note 1.1)	77,987	71,213
Notional rents <sup>a</sup>	3,605	3,605
<b>Net programme cost</b>	<b>241,240</b>	<b>226,637</b>

Note <sup>a</sup> Notional rents for Office of Public Works (OPW) owned buildings occupied by the Courts Service.

### 1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 22 borne elsewhere.

		<b>2024</b>	<b>2023</b>
		<b>€000</b>	<b>€000</b>
Vote 9	Office of the Revenue Commissioners	231	214
Vote 12	Superannuation and Retired Allowances	21,395	19,314
Vote 13	Office of Public Works	1,214	1,572
Vote 18	National Shared Services Office	135	144
Vote 20	Garda Síochána	254	233
Vote 24	Justice – Financial Shared Services Centre	411	408
Vote 43	Office of the Government Chief Information Officer	46	129
Central Fund – judicial salaries and pensions		54,301	49,199
		<b><u>77,987</u></b>	<b><u>71,213</u></b>

**Note 2 Statement of Financial Position as at 31 December 2024**

	<b>Note</b>	<b>2024</b>	<b>2023</b>
		<b>€000</b>	<b>€000</b>
<b>Fixed assets</b>			
Property, plant and equipment	2.1	326,601	336,794
Intangible assets	2.2	8,729	6,039
		<b>335,330</b>	<b>342,833</b>
<b>Current assets</b>			
Bank and cash	2.3	(29)	(398)
Prepayments	2.4	6,176	4,642
Accrued income	2.5	89	652
Other debit balances	2.6	3,712	3,568
		<b>9,948</b>	<b>8,464</b>
<i>Less</i>			
<b>Current liabilities</b>			
Deferred income		38	—
Accrued expenses	2.7	8,634	4,105
Other credit balances	2.8	3,573	2,621
Net Exchequer funding	2.9	110	549
		<b>12,355</b>	<b>7,275</b>
<b>Net current (liabilities)/assets</b>		<b>(2,407)</b>	<b>1,189</b>
<b>Net assets</b>		<b>332,923</b>	<b>344,022</b>
<b>Represented by:</b>			
<b>State funding account</b>	2.10	<b>332,923</b>	<b>344,022</b>

## 2.1 Property, plant and equipment <sup>a</sup>

	Land and buildings	Office and IT equipment	Furniture and fittings	Assets under development	Total
	€000	€000	€000	€000	€000
<b>Cost or valuation</b>					
At 1 January 2024	421,697	53,332	30,953	5,607	511,589
Additions	427	474	17	609	1,527
Revaluations <sup>b</sup>	(2,186)	—	—	—	(2,186)
Brought into use	—	25	—	(25)	—
Adjustments <sup>c</sup>	(450)	(4,361)	(1,887)	(9)	(6,707)
At 31 December 2024	419,488	49,470	29,083	6,182	504,223
<b>Accumulated depreciation</b>					
At 1 January 2024	93,918	50,258	30,619	—	174,795
Depreciation for the year	8,390	1,348	89	—	9,827
Revaluations <sup>b</sup>	(927)	—	—	—	(927)
Depreciation on adjustments <sup>c</sup>	(29)	(4,257)	(1,787)	—	(6,073)
At 31 December 2024	101,352	47,349	28,921	—	177,622
<b>Net assets</b>					
<b>At 31 December 2024</b>	<b>318,136</b>	<b>2,121</b>	<b>162</b>	<b>6,182</b>	<b>326,601</b>
At 31 December 2023	327,779	3,074	334	5,607	336,794

Note <sup>a</sup> Section 26 of the Courts Service Act 1998 provides for the transfer to the Courts Service of legal title in respect of certain land and buildings.

<sup>b</sup> Relates to revaluations for the following assets: Ballinamore courthouse, Carlow cottage, Carlow courthouse, Carrickmacross courthouse, Dungloe site, Manorhamilton courthouse, Monaghan courthouse, Naas - Basin Street site, Swords courthouse, Tallaght courthouse and Traffic Court.

<sup>c</sup> The adjustments relate to 1) assets on the asset register with a value between €1,000 and €10,000 which were adjusted in 2024 to reduce the cost to zero, in line with CGAS 17 and 2) retirements of assets following the revaluations and a review of the register.

**2.2 Intangible assets**

	<b>Acquired and developed software €000</b>	<b>Assets under development €000</b>	<b>Total €000</b>
<b>Cost or valuation</b>			
At 1 January 2024	12,662	2,150	14,812
Additions	42	4,074	4,116
Brought into use	2,610	(2,610)	—
Retirements	—	(18)	(18)
At 31 December 2024	15,314	3,596	18,910
<b>Accumulated amortisation</b>			
At 1 January 2024	8,773	—	8,773
Amortisation for the year	1,408	—	1,408
At 31 December 2024	10,181	—	10,181
<b>Net assets</b>			
<b>At 31 December 2024</b>	<b>5,133</b>	<b>3,596</b>	<b>8,729</b>
At 31 December 2023	3,889	2,150	6,039

**2.3 Bank and cash**

at 31 December	<b>2024 €000</b>	<b>2023 €000</b>
PMG balances and cash	(1,324)	(2,535)
Commercial bank account balance <sup>a</sup>	1,295	2,137
	<b>(29)</b>	<b>(398)</b>

Note <sup>a</sup> Represents the Exchequer-related balances of the bank accounts held by the Courts Service at 31 December each year.

A separate sum of €15.844 million (2023: €13.942 million) is not included in the account balance. This principally consists of non-Exchequer funding relating to lodgements of maintenance payments under family law, bail money lodgements and court poor box receipts.

## 2.4 Prepayments

at 31 December	2024	2023
	€000	€000
A.2 Administration – non pay	5,980	4,434
A.3 Courthouse (capital works)	196	208
	<b>6,176</b>	<b>4,642</b>

## 2.5 Accrued income

at 31 December	2024	2023
	€000	€000
Fees	43	650
Miscellaneous	46	2
	<b>89</b>	<b>652</b>

## 2.6 Other debit balances

at 31 December	2024	2023
	€000	€000
Advances to OPW	1,841	3,311
Recoupment of salaries	77	74
Other debit suspense items	1,752	145
Imprests	42	38
	<b>3,712</b>	<b>3,568</b>

## 2.7 Accrued expenses

at 31 December	2024	2023
	€000	€000
A.2 Administration – non pay	3,520	4,105
A.3 Courthouse (capital works)	438	—
Payroll related accruals	2,773	—
Holiday accruals	1,903	—
	<b>8,634</b>	<b>4,105</b>

**2.8 Other credit balances**

at 31 December	<b>2024</b>	<b>2023</b>
	<b>€000</b>	<b>€000</b>
<b>Amounts due to the state</b>		
Income tax	1,022	1,046
Professional services withholding tax	97	132
Value added tax	246	177
Pay related social insurance	684	642
Fines	858	3
Funds for surrender to the Exchequer <sup>a</sup>	385	353
	<u>3,292</u>	<u>2,353</u>
Payroll deductions held in suspense	280	267
Other credit suspense items	1	1
	<u><b>3,573</b></u>	<u><b>2,621</b></u>

Note <sup>a</sup> This balance represents the balances of the Exchequer-related bank accounts held by the Courts Service at 31 December each year, less income suspense adjustments.

**2.9 Net Exchequer funding**

at 31 December	<b>2024</b>	<b>2023</b>
	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	4,490	1,459
Exchequer grant undrawn	<u>(4,380)</u>	<u>(910)</u>
<b>Net Exchequer funding</b>	<u><b>110</b></u>	<u><b>549</b></u>
<b>Represented by:</b>		
<b>Debtors</b>		
Bank and cash	(29)	(398)
Debit balances: suspense	<u>3,712</u>	<u>3,568</u>
	3,683	3,170
<b>Creditors</b>		
Due to the State	(3,292)	(2,353)
Credit balances: suspense	<u>(281)</u>	<u>(268)</u>
	<u><b>(3,573)</b></u>	<u><b>(2,621)</b></u>
	<u><b>110</b></u>	<u><b>549</b></u>

## 2.10 State funding account

	Note	2024	2023
		€000	€000
Balance at 1 January		344,022	353,801
Disbursements from the Vote			
Estimate provision	Account	154,950	
Surplus to be surrendered	Account	(4,490)	
Net vote		150,460	145,352
Expenditure borne elsewhere	1.1	77,987	71,213
Non-cash items			
Notional rent	1	3,605	3,605
Revaluations		(1,259)	(3,312)
Capital adjustments		(652)	—
Net programme cost	1	(241,240)	(226,637)
<b>Balance at 31 December</b>		<b>332,923</b>	<b>344,022</b>

## 2.11 Commitments

	2024	2023
	€000	€000
<b>a) Global commitments</b>		
at 31 December		
Leases	8,980	13,612
Public private partnership projects	536,852	577,230
<b>Total of legally enforceable commitments</b>	<b>545,832</b>	<b>590,842</b>

### b) Multi-annual capital commitments

There are no multi-annual commitments for 2024 above the threshold of €20 million.

**c) Capital cost of public private partnership project**

<b>Project</b>	<b>Cumulative expenditure to 31 December 2023</b>	<b>Expenditure in 2024</b>	<b>Legally enforceable commitments to be met in subsequent years</b>	<b>Project total 2024</b>	<b>Project total 2023</b>
	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>
Criminal Courts Complex	322,463	23,809	256,951	603,223	603,570
PPP Bundle	115,367	14,873	279,901	410,141	411,489
	<b>437,830</b>	<b>38,682</b>	<b>536,852</b>	<b>1,013,364</b>	<b>1,015,059</b>

**Significant variations**

*PPP Bundle Project Spend 2024 €410.141 million: 2023 €411.489 million*

The PPP capital costs are reviewed annually in conjunction with the National Treasury Management Agency. These calculations take into account the charges paid in the period, additional costs and other variables such as the indexed cost of the unitary charges which include the finance charges for the remaining life of the project based on the financial close model. They also adjust for any rebates that may arise on the contracts in the period. Based on these calculations there was a movement of €1.348 million for the year 2024.

**2.12 Operating leases**

at 31 December	<b>2024</b>
	<b>€000</b>

Operating lease expense for year	<u>5,282</u>
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There are no contingent rents payable nor sublease payments receivable

The future aggregate minimum lease payments to be paid under non-cancellable operating leases are as follows:

Within one year	4,891
Between 1 and 5 years	4,089
Later than 5 years	—

<b>Total non-cancellable operating lease commitments</b>	<b><u><u>8,980</u></u></b>
----------------------------------------------------------	----------------------------

Note <sup>a</sup> CGAS 13 Leases

<sup>b</sup> The above lease obligations represent the gross operating lease payments for the year.

**2.13 Matured liabilities**

There were no matured liabilities not discharged at year end (2023: nil).

## 2.14 Contingent liabilities

There were no contingent liabilities not discharged at year end (2023: nil).

## 2.15 Impact of accounting policy changes in 2024

Nine new central government accounting standards (CGAS) were implemented with effect from 1 January 2024. The implementation had the following impact on the State funding balance.

	<b>Notes</b>	<b>2024</b> <b>€000</b>
Holiday accrual <sup>a</sup>	2.7	(1,903)
Payroll accrual <sup>a</sup>	2.7	(2,773)
		<b><u>(4,676)</u></b>

Note <sup>a</sup> CGAS 39A Employee Benefits Part A

### Note 3 Vote Expenditure

#### Analysis of administration expenditure

Administration expenditure set out below are included in Programme A to present complete programme costings

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances			
	<i>Original</i>	73,886		
	<i>Supplementary</i>	<u>2,000</u>		
		75,886	74,974	70,338
ii	Travel and subsistence			
	<i>Original</i>	3,242		
	<i>Supplementary</i>	<u>450</u>		
		3,692	4,111	3,541
iii	Training and development			
	<i>Original</i>	805		
	<i>Supplementary</i>	<u>—</u>		
		805	909	1,010
iv	Operational services, supplies and sundry equipment			
	<i>Original</i>	15,405		
	<i>Supplementary</i>	<u>2,947</u>		
		18,352	19,064	17,260
v	Digital capital investment and IT expenses			
	<i>Original</i>	19,595		
	<i>Supplementary</i>	<u>(248)</u>		
		19,347	22,943	23,416
vi	Premises expenses			
	<i>Original</i>	21,528		
	<i>Supplementary</i>	<u>716</u>		
		22,244	21,450	19,082
vii	Policy reviews, consultancy services and research			
	<i>Original</i>	100		
	<i>Supplementary</i>	<u>(65)</u>		
		35	142	204
		<b><u>140,361</u></b>	<b><u>143,593</u></b>	<b><u>134,851</u></b>

Note <sup>a</sup> The analysis of non-pay administration subheads has been changed as part of the process to modernise the administrative subheads across voted accounts. The 2023 comparatives have been amended accordingly.

### **Significant variations**

This note outlines the reasons for significant variations (+/- 25% and €100,000) in administration expenditure

#### **ii Travel and subsistence**

*Estimate provision: €3.242 million: outturn: €4.111 million.*

The increase in expenditure of €869,000 was due to the increased number of court sittings outside Dublin, travel by staff to cover vacancies in other areas, in addition to an increase in in-person training across the organisation.

#### **iv Operational services, supplies and sundry equipment**

*Estimate provision: €15.405 million: outturn: €19.064 million.*

The increase in expenditure of €3.659 million was due to overspends across a number of budget headings, primarily

- legal services, due to an increase in the number of litigations during 2024
- interpreting, following the introduction of a new contract
- jury meals, due to the increase in Central Criminal Court sittings outside Dublin
- Law Library, due to the large number of accruals in 2024
- legal costs and damages paid in 2024 as part of the on-going Admiralty case.

#### **v Digital capital investment and IT Expenses**

*Estimate provision: €19.595 million: outturn: €22.943 million.*

The additional expenditure of €3.348 million related to the following ICT projects

- equipment for installation during DAR/sound modernisation project in 2025
- accelerated payments for managed service provider invoicing
- advance purchase of replacement video courtroom technology
- software licensing, portal penetration test and hardware support
- contractor days for December on modernisation projects.

**Programme A Manage the Courts and Support the Judiciary**

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
A.1	Administration – pay			
	<i>Original</i>	73,886		
	<i>Supplementary</i>	2,000		
			75,886	74,974
A.2	Administration – non pay			
	<i>Original</i>	60,675		
	<i>Supplementary</i>	3,800		
			64,475	68,619
A.3	Courthouses		11,539	6,498
A.4	PPP costs		39,383	38,682
			<b>191,283</b>	<b>188,773</b>
				<b>183,500</b>

**Significant variations**

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

**A.3. Courthouses**

*Estimate provision €11.539 million outturn €6.498 million.*

The underspend of €5.041 million was mainly due to the following

- €2.4 million capital spend being taken against the 2023 account, in addition to delays in the progress of a number of courthouse projects e.g. Mallow, Ennis and Galway.
- an underspend of €1 million due to the Criminal Courts of Justice (CCJ) lighting project being covered by the PPP managed service provider.

## Note 4 Receipts

### 4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Fees			
	<i>Original</i>	31,693		
	<i>Supplementary</i>	2,093		
			33,786	34,164
2	Receipts from additional superannuation contributions on public service remuneration			
	<i>Original</i>	1,498		
	<i>Supplementary</i>	426		
			1,924	1,775
3	Miscellaneous			
	<i>Original</i>	642		
	<i>Supplementary</i>	(19)		
			623	2,209
			<b>36,333</b>	<b>38,148</b>
			<b>38,313</b>	<b>38,148</b>

#### Significant variations

The following outlines the reasons for significant variations in appropriations-in-aid (+/- 5% and €100,000).

#### 1 Fees

*Estimate: €31.693 million: Realised €35.677 million.*

2024 fee income receipts were higher than the original estimate by €3.984 million (13%) primarily due to an increase in Probate Office and legal cost adjudicators' fee receipts.

#### 2 Receipts from additional superannuation contributions on public service remuneration

*Estimate: €1.498 million: Realised €1.950 million.*

2024 receipts were higher than the original estimate by €452,000 (30%) due to the increase in staff numbers in 2024.

#### 4.2 Extra receipts payable to the Exchequer

	<b>2024</b>	<b>2023</b>
	<b>€000</b>	<b>€000</b>
Balance at 1 January	—	—
Road Traffic Act fines <sup>a</sup>	5,815	4,807
Other fines <sup>a</sup>	1,438	2,824
Refunds <sup>b</sup>	(14)	(11)
Other receipts <sup>c</sup>	816	526
Transferred to the Exchequer	<u>(6,976)</u>	<u>(8,146)</u>
<b>Balance at 31 December</b>	<b><u>1,079</u></b>	<b><u>—</u></b>

- Note <sup>a</sup> The increase of €1.008 million in Road Traffic Act fines and the decrease of €1.386 million in other fines are due to the timing of recoupment of fines.
- <sup>b</sup> This relates to refunds of fines that were successfully appealed.
- <sup>c</sup> The Office of the Accountant of the Courts of Justice holds funds from the Companies Liquidation Account for seven years before they are due to be paid over to the Department of Finance. The 2024 receipts relate to funds lodged in 2017. The balance of these funds as at 31 December 2024 is €3.831 million

#### 4.3 Fines and fees collected on behalf of other Departments

Direct payments were made to the following government departments and offices in respect of fines and fees collected by the Court Service on their behalf.

	<b>2024</b>	<b>2023</b>
	<b>€000</b>	<b>€000</b>
Balance at 1 January	—	—
Revenue Commissioners		
Revenue fines <sup>a</sup>	570	528
Excise duty <sup>b</sup>	2,500	2,375
Department of the Environment, Climate and Communications	45	38
Department of Agriculture, Food and the Marine	13	11
Total transferred	<u>(3,072)</u>	<u>(2,952)</u>
<b>Balance at 31 December</b>	<b><u>56</u></b>	<b><u>—</u></b>

- Note <sup>a</sup> Monies collected relate to court fines imposed where the prosecutor is the Revenue Commissioners.
- <sup>b</sup> Monies collected relate to fees for certain licensing applications such as extension of opening hours and special exemption orders which are received by the Courts Service on behalf of the Revenue Commissioners.

## Note 5 Staffing and Remuneration

### 5.1 Employee numbers

Full time equivalents	2024	2023
Number of staff at year end	<u>1,285</u>	<u>1,269</u>

### 5.2 Pay

	2024	2023
	€000	€000
Pay	67,134	63,067
Higher, special or additional duties allowances	561	662
Other allowances	857	791
Overtime	315	298
Employer's PRSI	<u>6,107</u>	<u>5,520</u>
<b>Total pay</b>	<b><u>74,974</u></b>	<b><u>70,338</u></b>

### 5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024	2023
			€	€
Higher, special or additional duties allowances	148	11	69,291	78,080
Other allowances	193	14	17,050	23,501
Overtime	100	11	31,866	30,955
Extra remuneration in more than one category	79	16	36,362	35,585

## 5.4 Courts Service employee pay bands

The number of Courts Service employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	913	937
60,000	69,999	89	63
70,000	79,999	69	86
80,000	89,999	79	48
90,000	99,999	42	34
100,000	109,999	25	17
110,000	119,999	13	8
120,000	129,999	5	3
130,000	139,999	2	—
140,000	149,999	3	2
150,000	159,999	1	11
160,000	169,999	11	3
170,000	179,999	2	4
180,000	189,999	4	—
190,000	199,999	1	—
200,000	209,999	—	1
210,000	219,999	—	—
220,000	229,999	—	1
230,000	239,999	1	—

## 5.5 Other remuneration arrangements

Eight retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of € 52,053. The payments made were consistent with the principles of the Public Service (Single Scheme and Other Provisions) Act 2012.

## 5.6 Payroll overpayments

at 31 December	Number of recipients	2024 €	2023 €
Overpayments	205	334,843	319,497
Recovery plans in place	53	167,258	137,256

## 5.7 Severance

During 2024 there were no severance payments.

### 5.8 Remuneration and benefits of Accounting Officer

The Accounting Officer's remuneration and taxable benefits for the financial year was as follows.

	<b>2024</b>	<b>2023</b>
	<b>€000</b>	<b>€000</b>
Basic pay	236	227
	<b>236</b>	<b>227</b>

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the Civil Service Pension Scheme post 6 April 1995 and her entitlements to retirement benefits do not extend beyond the standard terms of that pension scheme.

## Note 6 Miscellaneous

### 6.1 Compensation and legal costs

#### Payments/costs paid by the Courts Service in the year

	Claims by				Total 2024	Total 2023
	Employees		Members of the public			
	Personal injury	Other	Personal injury	Other	€000	€000
Number of cases	8	3	4	30	45	37
	€000	€000	€000	€000	€000	€000
Court Service's own legal costs	—	38	—	242	280	132
Payments by/on behalf of Courts Service						
Compensation	—	—	—	99	99	46
Legal costs	186	—	18	389	593	362
<b>2024 Total</b>	<b>186</b>	<b>38</b>	<b>18</b>	<b>730</b>	<b>972</b>	<b>540</b>
2023 Total	17	86	40	397	540	

Note <sup>a</sup> at 31 December 2024, there were 26 general litigation cases outstanding

#### Cumulative costs of cases completed in 2024

	Claims by				Total 2024
	Employees		Members of the public		
	Personal injury	Other	Personal injury	Other	€000
Number of cases	2	—	1	—	3
	€000	€000	€000	€000	€000
Court Service's own legal costs	—	—	—	—	—
Payments by/on behalf of Courts Service					
Compensation	—	—	—	—	—
Legal costs	12	—	16	—	28
<b>2024 Total</b>	<b>12</b>	<b>—</b>	<b>16</b>	<b>—</b>	<b>28</b>

## **6.2 Arbitration and conciliation costs**

Expenditure in 2024 includes payments of €7,000 (nil in 2023) made to contractors and others to cover costs as a result of conciliation and arbitration proceedings. There were two cases in 2024 (nil in 2023). Figures include VAT.

## **6.3 Prompt payment interest**

The amount of prompt payment interest and compensation incurred in 2024 was €12,650.