

Appropriation Account 2025

Vote 22

Courts Service

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 2025 for such of 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 Éireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €4.907 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.

Transfer of function

The Department of Justice, Home Affairs and Migration transferred the funding of the Judicial Appointments Commission and Judicial Council from Vote 24 Justice, Home Affairs and Migration to Vote 22 Courts Service effective 1 January 2025 with allocations totalling €712,000 and €1.795 million respectively.

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, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025, 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 for periods of account commencing from 1 January 2025.

Public private partnership (PPP) assets comprising courthouses in Cork, Drogheda, Mullingar, Letterkenny, Limerick, Waterford and Wexford, with a net book value of €133.663 million have been included in property, plant and equipment in prior years. In 2025, the Criminal Courts of Justice building in Dublin with a valuation of €237.695 million is included for the first time, bringing the total net book value of PPP assets in the account to €370.963 million.

The remaining financial obligations at 31 December 2025 relating to the construction of these assets under the PPP arrangements spanning the period 2009 to 2042 have not been recognised as a financial liability in the appropriation account, as required under CGAS 41 and CGAS 32. A derogation has been received from CGAS 32 Concession Arrangements related to the disclosure of financial obligations on our PPP commitments. We will be working with Government Accounting and other bodies in order to achieve compliance during 2026. It is expected that this will be fully accounted for in the 2026 Account.

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 purchasing 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 €108.08 million in 2025.

The Courts Service has provided details of 17 non-competitively procured contracts and seven 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, Infrastructure, Public Service Reform and Digitalisation.

Non-compliance with procurement rules

The Courts Service complied with the guidelines with the exception of seven contracts (in excess of €25,000), totalling €813,991 (exclusive of VAT), as set out below:

- Two instances with a value of €284,250 for services relating to the Fines (Payment and Recovery) Act 2014, beyond the expiry of the original contract. A High Court challenge was made in December 2023, with a judgement made in 2024 relating to the serving of fines enforcement notices. As a result, the Courts Service is awaiting legislative changes by the Department of Justice, Home Affairs and Migration, the outcome of which will influence the procurement strategy for these services.
- One instance with a value of €184,839 for provision of Irish Sign Language (ISL) in respect of cases before the Courts. The majority of this spend relates to a case before the Criminal Courts of Justice which lasted approximately four months. A procurement process to establish a panel of ISL interpreters for the Service had commenced, but the process has not concluded.
- One instance with a value of €112,781 for the provision of electricity. The change in provider has been a time-consuming process that is inefficient and ineffective, leading to difficulties transferring sites to the new provider. The Service is working to resolve the issues that prevented sites from transferring.
- One instance with a value of €92,770 for costs of telephony services is a legacy arrangement which pre-dates the establishment of the Courts Service. Alternative solutions have been explored but a viable solution has not been identified to date.

- One instance with a value of €78,542 for the provision of pre-printed forms and minute paper. The Service is developing a tender specification for these supplies.
- One instance with a value of €60,809 for the supply of bulk liquid fuels (BLF). The supplier was contracted by the OGP to supply BLF since 2017. As they were the incumbent, a new notification to activate goods form (NAGF) for the subsequent contractual years were not signed. An NAGF was signed on 1 August 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, Home Affairs and Migration.

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.

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 2025 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

30 March 2026

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 2025 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 2025, 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 procurement rules occurred in respect of contracts that operated in 2025.

Seamus McCarthy

Comptroller and Auditor General

26 September 2026

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 2025

			2025	2024
			Estimate provision	Outturn
			€000	€000
			€000	€000
Programme expenditure				
A	Manage the courts and support the judiciary			
	Original	199,825		
	Supplementary	1,000		
			200,825	194,919
				188,773
Gross expenditure			200,825	194,919
Deduct				
B	Appropriations-in-aid			
	Original	34,033		
	Supplementary	999		
			35,032	39,080
				38,313
Net expenditure				
	Original	165,792		
	Supplementary	1		
			165,793	155,839
				150,460

Surplus

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer. Under section 91 of the Finance Act 2004, all or part of any unspent appropriations for capital supply services may be carried over for spending in the following year.

	2025	2024
	€	€
Surplus	9,954,221	4,490,318
Deferred surrender	(5,047,000)	—
Surplus to be surrendered	4,907,221	4,490,318

Angela Denning
Accounting Officer
Courts Service

30 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

		2025	2024
	€000	€000	€000
Programme cost		44,242	45,180
Pay		81,851	74,974
Non pay		68,826	68,619
Gross expenditure		194,919	188,773
<i>Deduct</i>			
Appropriations-in-aid		39,080	38,313
Net expenditure		155,839	150,460
Changes in capital assets			
<i>Property, plant and equipment (note 2.1)</i>			
Purchases	(301)		
Depreciation	9,955		
<i>Intangible assets (note 2.2)</i>			
Purchases	(3,762)		
Amortisation	1,620		
		7,512	5,592
Changes in net current assets			
Decrease in prepayments	1,044		
Increase in accrued income	(30)		
Decrease in deferred income	(38)		
Increase in accrued expenses	101		
		1,077	3,596
Direct voted expenditure		164,428	159,648
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		82,242	77,987
Notional rent ^a		4,559	3,605
Net programme cost		251,229	241,240

Note ^a 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.

		2025	2024
		€000	€000
Vote 9	Office of the Revenue Commissioners	254	231
Vote 12	Superannuation and Retired Allowances	22,997	21,395
Vote 13	Office of Public Works	543	1,214
Vote 18	National Shared Services Office	244	135
Vote 20	Garda Síochána	287	254
Vote 24	Justice – Financial Shared Services Centre	512	411
Vote 43	Office of the Government Chief Information Officer	139	46
Central Fund – judicial salaries and pensions		57,266	54,301
		82,242	77,987

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025 €000	2024 €000
Fixed assets			
Property, plant and equipment	2.1	554,976	326,601
Intangible assets	2.2	10,747	8,729
		565,723	335,330
Current assets			
Bank and cash	2.3	4,655	(29)
Prepayments	2.4	5,132	6,176
Accrued income	2.5	119	89
Other debit balances	2.6	4,812	3,712
		14,718	9,948
<i>Less</i>			
Current liabilities			
Deferred income		—	38
Accrued expenses	2.7	8,735	8,634
Other credit balances	2.8	4,113	3,573
Net Exchequer funding	2.9	5,355	110
		18,203	12,355
Net current liabilities		(3,485)	(2,407)
Net assets		562,238	332,923
Represented by:			
State funding account	2.10	562,238	332,923

2.1 Property, plant and equipment

	Land and buildings ^e	Office and IT equipment	Furniture and fittings	Assets under development	Total
	€000	€000	€000	€000	€000
Cost or valuation					
At 1 January 2025	419,488	49,470	29,083	6,182	504,223
Transferred ^a	—	(18,337)	—	—	(18,337)
Additions ^b	237,877	109	11	—	237,997
Revaluations ^c	2,971	—	—	—	2,971
Brought into use	2,939	—	—	(2,939)	—
Adjustments ^d	(1,533)	(19,975)	(28,974)	(1,903)	(52,385)
At 31 December 2025	661,742	11,267	120	1,340	674,469
Accumulated depreciation					
At 1 January 2025	101,352	47,349	28,921	—	177,622
Transferred	—	(18,461)	—	—	(18,461)
Depreciation	8,779	1,128	48	—	9,955
Depreciation on revaluations ^c	(172)	—	—	—	(172)
Depreciation on adjustments ^d	(557)	(19,971)	(28,923)	—	(49,451)
At 31 December 2025	109,402	10,045	46	—	119,493
Net assets					
At 31 December 2025	552,340	1,222	74	1,340	554,976
At 31 December 2024	318,136	2,121	162	6,182	326,601

Note ^a Reclassified as intangible assets (note 2.2)

^b The additions primarily relate to inclusion of the Criminal Courts of Justice at a valuation of €237.695 million. The valuation was not a full valuation and was based on the estimated reinstatement cost of the property for insurance purposes.

^c Relates to revaluation of Balbriggan Courthouse.

^d The adjustments relate to comprehensive review of the fixed asset register, removing assets which were fully depreciated and no longer readily identifiable and assets below the CGAS 17 threshold of €10,000

^e Land and buildings include €2.493 million related to seven sites owned by the Courts Service.

2.2 Intangible assets

	Acquired and developed software	Assets under development	Total
	€000	€000	€000
Cost or valuation			
At 1 January 2025	15,314	3,596	18,910
Transferred	18,337	—	18,337
Additions	247	3,515	3,762
Adjustments ^a	(4,335)	—	(4,335)
At 31 December 2025	29,563	7,111	36,674
Accumulated amortisation			
At 1 January 2025	10,181	—	10,181
Transferred	18,461	—	18,461
Amortisation for the year	1,620	—	1,620
Amortisation on adjustments	(4,335)	—	(4,335)
At 31 December 2025	25,927	—	25,927
Net assets			
At 31 December 2025	3,636	7,111	10,747
At 31 December 2024	5,133	3,596	8,729

Note ^a The adjustments relate to a comprehensive review of the fixed asset register, removing assets which were fully depreciated and no longer readily identifiable and assets below the CGAS 17 threshold of €10,000.

2.3 Bank and cash

at 31 December	2025	2024
	€000	€000
PMG balances and cash	3,747	(1,324)
Commercial bank account balance ^a	908	1,295
	4,655	(29)

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

The sum of €14.433 million is not included in the account balance (€15.844 million in 2024) stated above. 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	2025	2024
	€000	€000
A.2 Administration – non pay	4,931	5,980
A.3 Courthouse (capital works)	201	196
	5,132	6,176

2.5 Accrued income

at 31 December	2025	2024
	€000	€000
Fees	31	43
Miscellaneous	13	46
Additional superannuation contributions receivable	75	—
	119	89

2.6 Other debit balances

at 31 December	2025	2024
	€000	€000
Advances to OPW	2,326	1,841
Recoupment of salaries	78	77
Other debit suspense items	2,359	1,752
Imprest	49	42
	4,812	3,712

2.7 Accrued expenses

at 31 December	2025	2024
	€000	€000
Administration – non pay	3,547	3,520
Courthouse (capital works)	841	438
Payroll related accruals	2,459	2,773
Holiday accruals	1,888	1,903
	8,735	8,634

2.8 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the state		
Income tax	1,100	1,022
Professional services withholding tax	185	97
Value added tax	71	246
Pay related social insurance	794	684
Fines	708	858
Funds for surrender to the Exchequer ^a	908	385
	<u>3,766</u>	<u>3,292</u>
Payroll deductions held in suspense	345	280
Other credit suspense items	<u>2</u>	<u>1</u>
	<u>4,113</u>	<u>3,573</u>

Note ^a 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	2025	2024
	€000	€000
Surplus to be surrendered	4,907	4,490
Deferred surrender	5,047	—
Exchequer grant undrawn	<u>(4,599)</u>	<u>(4,380)</u>
Net Exchequer funding	<u>5,355</u>	<u>110</u>
Represented by:		
Debtors		
Bank and cash	4,655	(29)
Debit balances: suspense	<u>4,812</u>	<u>3,712</u>
	<u>9,467</u>	<u>3,683</u>
Creditors		
Due to the State	(3,766)	(3,292)
Credit balances: suspense	<u>(346)</u>	<u>(281)</u>
	<u>(4,112)</u>	<u>(3,573)</u>
	<u>5,355</u>	<u>110</u>

2.10 State funding account ^a

	Note		2025	2024
		€000	€000	€000
Balance at 1 January			332,923	344,022
Disbursements from the Vote	Account	165,793		
Deferred surrender	Account	(5,047)		
Surplus to be surrendered	Account	(4,907)		
Net vote			155,839	150,460
Expenditure borne elsewhere	1.1		82,242	77,987
Non-cash items				
Notional rent	1		4,559	3,605
Revaluations			3,143	(1,259)
Capital adjustments			234,761	(652)
Net programme cost	1		(251,229)	(241,240)
Balance at 31 December			562,238	332,923

Note ^a The State Funding Account includes an accumulated revaluation reserve of €186.640 million.

2.11 Commitments

at 31 December	2025	2024
a) Global commitments	€000	€000
Public private partnership projects	498,614	536,852
Total of legally enforceable commitments	498,614	536,852

b) Multi-annual capital commitments

There are no multi-annual commitments for 2025 above the threshold of €20 million.

c) Capital cost of public private partnership project

Project	Cumulative expenditure to 31 December 2024	Expenditure in 2025	Legally enforceable commitments to be met in subsequent years	Project total 2025	Project total 2024
	€000	€000	€000	€000	€000
Criminal Courts Complex	346,272	23,333	232,676	602,281	603,223
PPP bundle	130,240	14,754	265,938	410,932	410,141
	476,512	38,087	498,614	1,013,213	1,013,364

Significant variations

Criminal Courts Complex

The PPP project total 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 €942,000 for the year 2025.

2.12 Operating leases

at 31 December	2025 €000	2024 €000
Operating lease expense for year	4,809	5,282
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	3,404	4,891
Between 1 and 5 years	1,197	4,089
Later than 5 years	—	—
Total non-cancellable operating lease commitments	4,601	8,980

Note ^a CGAS 13 Leases

^b The above lease obligations represent the gross operating lease payments for the year.

2.13 Matured liabilities

There were matured liabilities of €133,326 not discharged at year end 2025 (2024: nil).

2.14 Contingent liabilities

There were no contingent liabilities not discharged at year end (2024: nil).

2.15 Impact of accounting policy changes

Commencing from 1 January 2024, central government accounting standards (CGAS) are being implemented on a phased basis. To allow for transition to the new standards derogations have been granted as outlined in the Statement of Accounting Policies in the Accounting Officer's introduction to the Appropriation Account, and the impact of the new policy or policies may span a number of years. The implementation had the following impact on the State funding balance.

	2025	2024
	€000	€000
First time recognition of PPP asset ^a	237,695	—
Holiday accrual ^b	—	(2,773)
Payroll accrual ^b	—	(1,903)
Additional superannuation contributions receivable ^c	75	—
	<u>237,770</u>	<u>(4,676)</u>

- Note ^a CGAS 32 Service Concession Agreements: Grantor. The Criminal Courts of Justice building has been added to the Courts Service fixed asset register
- ^b CGAS 39A Employee Benefits Part A
- ^c CGAS 23 Revenue from Non-Exchange Transactions (Taxes and Transfers)

Note 3 Vote Expenditure

Analysis of administration expenditure

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

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances		81,851	74,974
ii	Travel and subsistence			
	<i>Original</i>	3,687		
	<i>Supplementary</i>	545		
		4,232	4,237	4,111
iii	Training and development			
	<i>Original</i>	821		
	<i>Supplementary</i>	254		
		1,075	1,454	909
iv	Operational services, supplies and sundry equipment			
	<i>Original</i>	17,430		
	<i>Supplementary</i>	3,927		
		21,357	20,240	19,064
v	Digital capital investment and IT expenses			
	<i>Original</i>	21,117		
	<i>Supplementary</i>	629		
		21,746	22,393	22,943
vi	Premises expenses			
	<i>Original</i>	22,528		
	<i>Supplementary</i>	(3,277)		
		19,251	20,347	21,450
vii	Policy reviews, consultancy services and research			
	<i>Original</i>	270		
	<i>Supplementary</i>	(48)		
		222	155	142
		149,899	150,677	143,593

Significant variations

The following note presents an analysis of the administration expenditure of the Vote and outlines the reasons for significant variations (+/- 25% and €100,000).

iii Training and development

Estimate provision €821,000; outturn €1.454 million

The increase in expenditure of €633,000 was due primarily to two initiatives: the Learning and Development Unit supported new entrants through induction and e-learning crime job training, in addition to our usual programme of in-person training. The Unit also invested in the upgrade of our Learning Management System allowing attendees easy access to our range of training, both online and in person.

vii Policy reviews, consultancy services and research

Estimate provision: €270,000; outturn: €155,000.

The underspend of €115,000 was primarily due to the Service requiring more contractor support than consultancy in 2025.

Programme A Manage the Courts and Support the Judiciary

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay		81,851	74,974
A.2	Administration – non pay			
	<i>Original</i>	65,853		
	<i>Supplementary</i>	2,030		
		67,883	68,826	68,619
A.3	Courthouses	9,739	4,309	6,498
A.4	PPP costs			
	<i>Original</i>	39,710		
	<i>Supplementary</i>	(500)		
		39,210	38,089	38,682
A.5	Judicial Appointments Commission	712	693	—
A.6	Judicial Council			
	<i>Original</i>	1,795		
	<i>Supplementary</i>	(530)		
		1,265	1,151	—
		200,825	194,919	188,773

Significant variations

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

A.3 Courthouses

Estimate provision €9.739 million; outturn €4.309 million.

The underspend of €5.430 million was made up of the following:

- Capital works – underspends due to reliance on the OPW to carry out works on courthouses, and the delays experienced in progressing a number of works in 2025 e.g. Mallow and Ennis courthouses.
- Climate action – underspends due to the delay by the OPW in progressing the lighting project in Áras Uí Dhálaigh, in addition to delays on a number of smaller sustainability projects that had been planned.

A.6. Judicial Council

Estimate provision €1.795 million; outturn €1.151 million

The underspend of €644,000 was due to a delay in the progress of IT procurement and the anticipated transfer of funding from non-pay to pay, with a corresponding increase in FTE sanction did not occur, which impacted on planned recruitment.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025		2024
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Fees			
	<i>Original</i>	31,693		
	<i>Supplementary</i>	1,194		
			32,887	35,677
2	Additional superannuation contributions		1,498	1,950
3	DSP Illness Benefits		200	—
4	Miscellaneous			
	<i>Original</i>	642		
	<i>Supplementary</i>	(195)		
			447	686
		35,032	39,080	38,313

Significant variations

The following outlines the reasons for significant variations in appropriations-in-aid (+/- 5% and €100,000). Overall, appropriations-in-aid were €5.047 million (15%) higher than the estimate. Explanations of variance are set out below:

1 Fees

Estimate: €31.693 million; realised €36.023 million.

2025 fee income receipts were higher than the original estimate by €4.33 million (14%) primarily due to increased receipts in relation to the Probate Office.

2 Additional superannuation contributions

Estimate: €1.498 million; realised €2.149 million.

2025 additional superannuation contribution receipts were higher than the original estimate by €651,000 (43%) due to the increase in FTE for the Courts Service, while the target for this income heading has remained the same.

3 DSP Illness Benefits

Estimate: €200,000; realised €351,000.

2025 was the first year that DSP Illness Benefits were received directly into Courts Service appropriations-in-aid.

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025
	€000
Non-exchange transaction revenue	
Central Fund grant	155,839
Additional superannuation contributions	2,224
Other revenue	
Fees	35,978
DSP Illness Benefits	351
Miscellaneous receipts	519
Total revenue	194,911
Represented by	
Total appropriations-in-aid (note 4.1)	39,080
Central Fund grant	155,839
Increase in accrued income	30
Decrease in deferred income	(38)
	194,911

4.3 Extra receipts payable to the Exchequer

	2025	2024
	€000	€000
Balance at 1 January	1,079	—
Road Traffic Act fines	5,659	5,815
Other fines ^a	5,830	1,438
Refunds ^b	(27)	(14)
Other receipts ^c	161	816
Transferred to the Exchequer	(11,857)	(6,976)
Balance at 31 December	845	1,079

- Note ^a The increase in other fines in 2025 was as a result of the allocation of a backlog of unallocated fines in relation to the District and Circuit Courts.
- ^b Refunds of fines due to successful appeals.
- ^c The Office of the Accountant of the Courts of Justice holds funds in the Companies Liquidation Account for seven years before they are due to be paid over to the Department of Finance. The 2025 receipts relate to funds lodged in 2018. The balance of these funds as at 31 December 2025 is €4.258 million.

4.4 Fines and fees collected on behalf of other Departments

Direct payments were made to the following government departments/agencies in respect of fines and fees collected by the Court Service on their behalf in 2025.

	2025	2024
	€000	€000
Balance at 1 January	56	—
Revenue Commissioners		
Revenue fines ^a	276	570
Excise duty ^b	2,500	2,500
Department of the Environment, Climate and Communications	—	45
Department of Agriculture, Food and the Marine	—	13
Total transferred	(2,807)	(3,072)
Balance at 31 December	25	56

Note ^a Monies collected relate to court fines imposed where the prosecutor is the Revenue Commissioners.

^b 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)

Full time equivalents	2025	2024
Number of staff at year end	<u>1,357</u>	<u>1,285</u>

5.2 Pay

	2025	2024
	€000	€000
Pay	73,961	67,134
Higher, special or additional duties allowances	530	561
Other allowances	915	857
Overtime	423	315
Employer's PRSI	<u>6,987</u>	<u>6,107</u>
	<u>82,816</u>	<u>74,974</u>

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2025 €	2024 €
Higher, special or additional duties allowances	131	12	71,586	69,291
Other allowances	200	13	25,381	17,050
Overtime	152	10	36,571	31,866
Extra remuneration in more than one category	77	14	41,214	36,362

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	2025	2024
20,000	59,999	932	913
60,000	69,999	130	89
70,000	79,999	53	69
80,000	89,999	108	79
90,000	99,999	42	42
100,000	109,999	27	25
110,000	119,999	13	13
120,000	129,999	11	5
130,000	139,999	5	2
140,000	149,999	1	3
150,000	159,999	—	1
160,000	169,999	4	11
170,000	179,999	9	2
180,000	189,999	8	4
190,000	199,999	—	1
200,000	209,999	1	—
210,000	219,999	—	—
220,000	229,999	—	—
230,000	239,999	—	1
240,000	249,999	1	—

5.5 Other remuneration arrangements

Six retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €51,269. The payments made were consistent with the principles of the Public Service (Single Scheme and Other Provisions) Act 2012.

There were no staff on secondment from the Courts Service in 2025 or 2024.

5.6 Payroll overpayments

at 31 December	Number of recipients	2025 €	2024 €
Overpayments	201	321,368	334,843
Recovery plans in place	30	34,827	167,258

5.7 Severance

During 2025 there were no severance payments.

5.8 Remuneration and benefits of Accounting Officer

	2025	2024
	€000	€000
Basic pay	245	236

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 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 2025	Total 2024
	Employees		Members of the public			
	Personal injury	Other	Personal injury	Other		
Number of cases	7	3	5	34	49	45
	€000	€000	€000	€000	€000	€000
Court Service’s own legal costs	—	133	—	328	461	280
Payments by/on behalf of Courts Service						
Compensation	35	—	92	2	129	99
Legal costs	84	15	79	129	307	593
2025 Total	119	148	171	459	897	972
2024 Total	186	38	18	730	972	

Note ^a At 31 December 2025, there were 26 general litigation cases outstanding.

Cumulative costs of cases completed in 2025

	Claims by				Total 2025
	Employees		Members of the public		
	Personal injury	Other	Personal injury	Other	
Number of cases	4	3	2	5	14
	€000	€000	€000	€000	€000
Court Service’s own legal costs ^a	319	215	55	29	618
Payments by/on behalf of Courts Service					
Compensation	—	—	91	—	91
Legal costs	—	—	74	—	74
2025 Total	319	215	220	29	783

Note ^a The Courts Service own legal cost includes costs from the State Claims Agency. They have not provided a breakdown of their costs.

6.2 Fraud and suspected fraud

The Courts Service had no instances of fraud or suspected fraud in 2025 above the disclosure threshold.

6.3 Arbitration and conciliation

There were no payments in 2025 made to contractors and others to cover costs as a result of conciliation and arbitration proceedings.

6.4 Prompt payment interest

The amount of prompt payment interest and compensation incurred in 2025 was €10,439.

6.5 Deferred surrender

Deferred surrender comprises savings in 2025 of €5.047m in capital expenditures in the following subheads that were carried over to 2026.

	€000
A.3. Courthouses	3,882
A.4. PPP costs	1,165
	5,047