

**The Sports Council for Northern Ireland  
Annual Report and Accounts  
For the year ended 31<sup>st</sup> March 2004**



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*Laid before the Houses of Parliament by the Department of Culture,  
Arts and Leisure in accordance with Paragraph 12(2) and (4) of  
the Schedule to the Northern Ireland Act 2000 and Paragraph 21  
of the Schedule to the Northern Ireland Act 2000  
(Prescribed Documents) Order 2004*

*9 January 2006*

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## **CHAIRMAN'S FOREWORD**

It is a great honour to present the recent work of the Sports Council in this year's Annual Review. As ever, we aim to achieve our goals whilst all the while keeping our three corporate aims to the fore. These aims are to:

- Encourage as many people as possible to become active participants in sport;
- Enable all those who wish to reach their optimum level in sport to do so; and
- Promote the good reputation and effective administration of sport.

The importance of the strong relationship we have with our sponsoring department, the Department of Culture, Arts and Leisure was again highlighted to us this year and our strong association with them means that we can move sport in Northern Ireland forward whilst sustaining strategic cohesion.

As the profile of sport continues to grow and our nation becomes more health conscious, the role of the Sports Council becomes more central. By effectively planning for the future we can ensure that everyone is given the opportunity to take part in sport and that those who possess real talent are given the chance to nurture their ability so that they can achieve their best.

Such elements of our work, however, can only be achieved through teamwork and we are very grateful for the support that is afforded to us by our key stakeholders. Without their valued assistance it would be impossible for the Sports Council to turn our plans into reality and we would not be able to achieve the work that we are so proud of.

I would like to take this opportunity to congratulate Eamonn McCartan for the successful leadership that he so willingly provides our organisation with. Coupled with this, I would also like to acknowledge the dedication and genuine support that is offered to us by our council members. Their true commitment to the Sports Council is outstanding and their dedication certainly deserves recognition.

I hope that you enjoy getting a taster of what we have achieved over the past year and I have no doubt that the coming year will bring even more success and development for sport in Northern Ireland.

**Prof Eric Saunders OBE**  
**Chairman**  
**Sports Council for Northern Ireland**

## **CHIEF EXECUTIVE'S STATEMENT**

In the past twelve months, the Sports Council has managed to achieve a great deal and it has indeed been a very busy time for us.

The Sports Council Lottery Fund has had a very productive year and we have continued to provide the structure and support that is needed to assist in the development of programmes, as well as in the provision of sporting facilities. The following pages will outline some of the contributions made by the Lottery Fund.

The Sports Development Unit, with the help of staff members from across the whole of the organisation, once again organised the Golden Cow Youth Games. The event was a tremendous success this year with over 3000 children taking part.

The Golden Cow Youth Games are a great example of what we strive to achieve within the Sports Council: giving people a chance to participate in sport and helping them to achieve their best, whilst all the while, promoting the healthy reputation of sport. A true strength of this event is that the benefits are not only seen on the day of the Games. Instead, the Games provide a long lasting legacy for both participants and organisers alike.

Once again, the association we have with our sponsoring department, the Department of Culture, Arts and Leisure, has brought us much assistance in our attempts to organise and deliver our aims.

The pages overleaf will indicate, in some small way, what we have achieved within the Sports Council over the last year. I have no doubt that the work that we do will continue to make a valued contribution to sport in Northern Ireland. Our committed staff members are focused on the task in hand and I am confident that we can maintain this level of achievement in sport here.

**Eamonn McCartan**  
**Chief Executive and Accounting Officer**  
**Sports Council for Northern Ireland**

## **REVIEW OF ACTIVITIES**

The following outlines the main activities undertaken by the Sports Council for the year 2003/04:

### ***Michael Williamson - April***

Michael Williamson is Ireland's finest breaststroke swimmer and has had the pleasure of representing his club, university and country in recent years. Michael has had countless achievements in his sporting career including being given the Ulster Swimmer of the Year award in the 2002/2003 season. In the same year he also came first in breaststroke at the British Championships as well as the Ulster Championships, where he set a new Irish national record. Undoubtedly, a career highlight for Michael was competing in the 2002 Commonwealth Games in Manchester where he came a very respective 10<sup>th</sup> place.

This year has been a successful one for Michael also. Coming first in the 200 metres breaststroke at the Irish Nationals, winning by ten seconds, was certainly a highlight. That win was made even sweeter by taking top prize in the 100 metres breaststroke at the same event.

Without doubt, Michael Williamson is in a league of his own in terms of his swimming capabilities. The Lottery Funding that Michael receives is of great help to him as the fact that he is based in Coventry results in a great deal of travelling between there and Northern Ireland, as well as to the other numerous locations in which he travels to in order to compete.

Many eyes will be focused on Michael as he nurtures his talent over the coming years and all at Sports Council have no doubt that he will reach his full potential.

### ***Golden Cow Youth Games – May***

May saw the fourth annual Golden Cow Youth Games being held in Belfast. Over 3000 young people from all across Northern Ireland took part in this year's event, which was organised by the Sports Council for Northern Ireland. Eleven different venues provided the perfect forerunner for young athletes to experience the atmosphere of a major multi-sport event.

The Games were officially opened by singing star, Sinead Quinn and many sporting heroes, including Peter Canavan, Brian Magee, Zoe Brown, Fraser Brown, Chris Morgan and Michael Halliday all helped cheer the young athletes on.

Professor Eric Saunders OBE, Chairman of the Sports Council for Northern Ireland thanked officials and volunteers as he summed up the Games: "As well as fulfilling the expectations of the young athletes, the Golden Cow Youth Games is a superb achievement for the governing bodies, the Sports Council and its supporters, which include Queen's University Belfast, Belfast City Council and Golden Cow. This 'mini-Olympics' provides an excellent platform for our potential sports stars of the future."

He went on to say that "the whole day was a perfect example of a sports based, community event which harnesses the enthusiasm of our youth."

Bert Gault, Sales Manager for Golden Cow, presented medals to athletes at each venue. He commented that Golden Cow was delighted to be part of so many young lives. The excitement, competitiveness, celebrations and 3000 young people making their very best effort for their team, confirmed that the Golden Cow Youth Games would continue to grow.



The squads trained from the previous October for the Games and much dedication, hard work and effort went into the preparation for the event. This effort is undoubtedly worth it in the end as the spectators were treated to a rare glimpse into the sporting ability that Northern Ireland has to offer.

### ***Special Olympics - June***

Olympic fever hit in June when the Special Olympics came to Northern Ireland. From 21st - 29th June, the whole island of Ireland played host to the Special Olympics World Summer Games, which is the largest sports and multicultural event in the world. It was the first time the Games were held outside the United States and they provided the largest international sporting event in Ireland's history.

Some 7,000 athletes, 3,000 coaches and delegates, as well as 28,000 families and friends, were here for the Games and it is estimated that over 40,000 international visitors came to the Island specifically for the event, bringing huge benefit to the economy.

177 towns and villages around the country (both North and South) became part of this unique event by hosting one of the delegations prior to the Games. The Host Town Programme was a positive and life-enriching experience for all concerned, full of laughter and learning.

Belfast's Kings Hall became one of 23 venues in all hosting the Roller-skating competition and the event was a great experience for both spectators and competitors alike. The Roller-skating event has many different facets as athletes can compete in either the artistic or slalom races.

The medals were collected by an array of competitors representing a wide cross section of countries in all fourteen of the roller-skating competitions. One of the most notable races was the 1000m 'race the track' competition, where gold was won by Breanna Summerfield of Team USA (8-11 age group), whilst Jia Liu of China picked up gold in the 16 to 21 age group section. Another lively competition was the Freestyle Pairs, which was won by Bettina Seghesio and Sergio Logarzo of Argentina who took first place in the 22-end age bracket.

All in all, the event was like no other seen in Northern Ireland before and it was an excellent opportunity to witness a unique and exciting sport in action.

### ***Corporate Training - July***

The Learning and Development Day in the Sports Council proved to be a resounding success again this year as sixty of Sports Council's staff continued with their professional development at Tollymore Mountain Centre in Bryansford, Newcastle, Co. Down. The day involved a number of different activities, some of which included bouldering, hiking, yoga, horse riding and canoeing.

The aim of this learning and development day is to build relationships across different work areas and it affords employees with an opportunity to mix in informal settings. This facilitates the development of relationships on a personal level also, which can only aid the strengthening of working interactions. The day is put together as part of the on going Investors in People programme and allows each unit to enhance communication networking.

Sports Council's investment in Learning and Development has proven to be extremely valuable over the past year and the plan continues to be one where staff not only accept the opportunities offered to them but they actively seek areas for further development, leading to an enriched quality of working life. It is for such reasons that so much emphasis is put on the programme within Sports Council.

### ***Mark Allen - August***

Mark Allen, one of Northern Ireland's most promising young snooker players, has certainly been making a name for himself in recent times. The Antrim man, from the town's Fountain Club, currently boasts a highest match break of 145 not to mention a break record of 147 in practice.

Michael has been involved in snooker for many years and since 2000 his ability to succeed in competitive matches has been a credit to his resilience and dedication to the sport.

In 2000, Mark was the NIBSA Under 14 champion and in 2001 he followed this up with success in the Under 19 Championship, again being crowned winner. Such victories speak for themselves as his ability to defeat players considerably older is very notable. His achievement of reaching the semi-final of the 2001 European Under 19 Championship was the highlight of his year, which was followed in 2002 by winning the Golden Waistcoat Under 18 Event.

This year has certainly been a very successful one for Mark as he played extremely well and reached the semi final of the Baltic Cup. However, Mark's main focus at present is the World Amateur Snooker Championships to be held in Holland next year. The training that Mark is currently busy with is carried out with that aim in mind, as he believes that he now possesses the skills to achieve much at that event.

Mark displays a talent that has been greatly lacking from the Northern Ireland snooker scene in recent times. His ability to travel and attend events, including those at the Snooker Academy in England, is greatly aided by the financial assistance that is awarded to Mark by the Sports Council Lottery Fund. In Mark, the Lottery Fund see a great talent and one that they are happy to be involved in the nurturing of.

### ***Muckamore Abbey – September***

September saw the re-opening of Muckamore Abbey Hospital swimming pool and changing provision, after its extensive refurbishment, which was funded by the Sports Council. In August 2000, the pool was forced to close and the loss of the facility was a blow to the hospital and local community. It was shortly after the closure that Muckamore made its application for Sports Council Lottery Funding.

The Sports Council's Community Sport programme awarded £100,000 to the project, which represented 36% of the overall project cost. The pool is an essential therapeutic, recreational and competitive facility, which accommodates the rehabilitation and treatment of hospital patients and residents.

The opening of the refurbished swimming pool meant that special needs groups, in particular those with severe physical disabilities and behavioural problems, could once again reap the benefits of this excellent facility.

Speaking at the official re-opening, Professor Eric Saunders OBE, Chairman of the Sports Council said:

“In recent years, The Sports Council has allocated almost £2 million to projects that promote sport for those with disabilities and we are particularly proud to be associated with this project. I would like to congratulate all those who have made this refurbishment possible and I have no doubt that the fruits of their labour will be seen for many years to come, here at Muckamore.”

### ***David McCann – October***

Belfast man David McCann has, without doubt, had a very distinguished career to date and he most certainly has much to be proud of with two Olympic and two Commonwealth appearances.

In 2001 he had a major victory in the Tour de Hokkaido in Japan, which placed McCann in the world elite. The event was a key moment for David as he put the serious knee injury, which affected him greatly in 1998 and 1999, firmly behind him.

All in all, it has been a very successful year for McCann. Since then, he has gone on to take bronze at the World B Championships in Switzerland in July, as well as notably finishing in 27<sup>th</sup> place in the Elite Men’s Individual Time Trial at the World Road Championships in Hamilton, Canada in October.

The Sports Council for Northern Ireland is delighted to support David by giving him much needed financial assistance that proves to be very valuable as he travels widely to compete in competitions and to represent his country. Cycling is a gruelling and fiercely competitive sport that demands much commitment and long hours of training. It is far from being a glamorous sport but it is certainly one that reaps many rewards for David, and the Sports Council alike.

### ***All-Island Sports Development Conference - November***

More than 300 delegates enjoyed November’s All-Island Sports Development Conference held at the Hilton Hotel, Belfast. The event was the largest conference of its kind ever held in Ireland.

The conference, entitled ‘Modernising Sport, Structures and People’ was a joint venture between the Sports Council for Northern Ireland and The Irish Sports Council. Keynote speakers included Istvan Balyi of Advanced Training and Performance Ltd (Canada) who discussed ‘Sport At Performance Level’ as well as Mary Davies of Special Olympics World Games (Ireland). The delegates also had the pleasure of listening to Keith Mills, CEO London 2012, and Brian Porteous of Genesis Consultancy (Scotland) who passed on his insight into ‘Sport At Community Level’.

As well as the keynote speeches, the two days involved a variety of workshops on a great number of diverse issues. For example, Sue Campbell, the chairperson of UK Sport chaired a workshop entitled ‘The Public and Voluntary Sectors-Rhetoric or Reason-Is too much being asked of the Voluntary Sector?’ which proved to be an interesting session indeed.

This year's conference allowed much scope for debate and discussion and it proved to be a great learning experience for those involved. Also in attendance was ex-World Champion Boxer Barry McGuigan, former athlete Steve Cram and Republic of Ireland International soccer manager, Brian Kerr.

### ***Jenna McCorkell - December***

Sports Council Lottery Funded athlete Jenna McCorkell, originally from Coleraine, has had a very successful year winning her second British Ladies Senior Figure Skating title in Sheffield. She picked up the award in December much to the delight of her coach and family, and of course Jenna herself.

Jenna has made a rapid jump from second in the junior section last season to take the title for the 2002/2003 season. She was also able to pick up bronze at the Pokal der Blauen Schwerter, Germany. At the beginning of the season, her goal was to make it through to the qualifying rounds at the Europeans, which she accomplished, managing to finish in nineteenth position overall.

During the season, Jenna was able to successfully balance the challenges of competing in both junior as well as senior events, which is no easy task and is one that requires much commitment from Jenna. However, the devotion and dedication needed are certainly not lacking in this young star and she has a very promising career in front of her.

Someone who agrees with such sentiments is her coach, Yuri Bureiko, former world silver medallist. He feels that Jenna is the most competitive skater that he has seen in 20 years and that she has the potential to compete competitively for many more years to come.

Those within the Sports Council share this support and it is for such reasons that the Sports Council Lottery Fund has afforded Jenna the valued support that has assisted her greatly in her efforts thus far.

### ***Football Development Awards – January***

January saw the start of the new Football Development Centre Awards Scheme. The programme is a joint venture between the Sports Council, IFA and Sunday Life and it aims to highlight the constructive work being done at the Centres province wide.

Over 61,000 kids, both boys and girls, have benefited from the Football Development Centres, which are located all over Northern Ireland. The centres hone in on technique, skill and fitness but they also provide information on diet, nutrition and drug awareness. In short, the centres aim to address all aspects of the game.

The children taking part benefit from the assistance and guidance of fully qualified IFA coaches and the programme's activities link closely with the current Sports Council initiatives such as Youth Sport and TOP's programme.

The Football Development Centre monthly awards give children participating in the centres an added incentive to excel by aiming to impress their coaches enough to be nominated for one of the awards, either Player of the Month or Team of the Month. In addition to this, coaches on the programme also have an added reason to impress as they try to show their Youth Development Officers their skills in order to be nominated for the Coach of the Month award.

The primary and post primary schools, 644 in all, have benefited greatly from the Football Development Centre programme and the new award scheme gives extra value to a programme that is already reaping rewards.

### ***£2 Million Community Sport Announcement - February***

The Sports Council announced a further £2 million for community and performance sport in February. Speaking at the launch, Professor Eric Saunders OBE, Chair of the Sports Council, commented, "The Sports Council is tasked with the development of sport in Northern Ireland from local community to high performance level. This round of funding will improve sporting opportunities for the whole community and further enhance the performance of our elite athletes."

Community sports will benefit from approximately half of the funding and will sustain the appointment of 69 dedicated sports development positions. Many of these appointments will be in areas of high social need and economic regeneration. The community programmes will also promote relationships between, and within, communities using sport as a vehicle for community integration. For example, funding will assist The Greater Shankill Partnership, The Upper Springfield Development Trust, North Belfast Sports Forum and Sport Belfast.

These bodies have come together to provide a community sport action plan, developing sport throughout Belfast for the 21<sup>st</sup> century. The funding will provide local training initiatives where clubs can identify new volunteers, training them, educating them and offering them personal development opportunities. Existing Community Sport Development Officers and coaches will mentor these new recruits to sport.

In addition, the Sports Council funding will target marginalized young people, as the investment offers opportunities, not just to divert or distract young people from anti-social behaviour, but move them on to long-term personal sports development plans, which will influence their attitudes to themselves and their local community and inspire them to lead a healthy lifestyle.

Women's groups also come in for additional funding, with the Permanent Secretary of the Department of Culture Arts and Leisure, Dr Aideen McGinley congratulating the Sports Council on its targeting of women's participation in sport. It has long been recognised that there is a high drop off in sports participation amongst girls and young women. "The funding, again at local level, aims to arrest this trend by increasing participation and increasing the number of opportunities for women." For example, in Armagh and Craigavon, funding has been secured to promote programmes targeted at developing leadership skills for women in sport and for promoting the critical links between schools and clubs."

### ***EYES Launch – February***

In February, enthusiastic young people at St Bernard's Primary School, Newtownabbey, were the proud hosts of the Northern Ireland launch of the European Year of Education through Sport (EYES). Designated by the European Commission, 2004 will provide great opportunities for the EU, individual nation states, regions and individuals to promote learning through sport.

Enjoying sport demonstrations at the Belfast school, Permanent Secretary for the Department of Culture, Arts and Leisure, Dr Aideen McGinley OBE explained the background to 'EYES': "The European Soccer Championships in Portugal and the Athens Olympic and Paralympic Games will make Europe the focus of the sporting world in 2004. These provide a perfect background to disseminate and explain sporting values to millions of young people."

Explaining many of the objectives, Dr McGinley continued, "In addition to improving health, it is believed that a young person's educational, cultural and social needs can benefit from participation in sport. I am therefore delighted to announce that the European Parliament and Commission have committed significant funding to the development of specific projects with over €600,000 being made available for UK-based activities."

The occasion also saw the launch of the 'EYES' website ([www.eyes2004.org](http://www.eyes2004.org)) which will encourage young people to take part in and learn through physical activity.

Chairman of the Sports Council for Northern Ireland, Professor Eric Saunders OBE continued, "Projects will involve young people, professionals, schools, other institutions and sporting organisations. It is hoped that this initiative will provide platforms upon which educational and sports organisations will co-operate and share the values conveyed by sport to increase knowledge and skills. Through sport, young people can develop social capabilities such as teamwork, solidarity, tolerance and fair play in a multi-cultural context."

### ***Irish Indoor Athletics Championships - February***

The Odyssey Arena in Belfast was again host to the Senior Irish Indoor Athletic Championships in February. The two-day event proved to be a huge success attracting a large audience and the occasion certainly did not disappoint.

The Sports Council and the Northern Ireland Events Company supported the event and Professor Eric Saunders, OBE, from the Sports Council commented, "It is great to see some of the Sports Council's Lottery Funded Athletes at this competition. Paul McKee and Paul Brizzel have done well and have continued to grow and improve as two outstanding sports men."

Indeed, Paul Brizzel did exceptionally well as the Irish Indoor and Outdoor Champion pushed the Englishman, Darren Campbell into third place in the Men's 60 metres.

Professor Eric Saunders continued: "This competition comes at an opportune time as we prepare for the Athens 2004 Olympic Games. The Sports Council for Northern Ireland is delighted to join with the Northern Ireland Events Company in supporting this competition and we hope that competitors and spectators enjoy this experience."

Irish athletes, from both North and South, took part in the action along with a sprinkling of international athletes from other countries. Zoe Brown was able to secure the women's pole vault title whilst Anna Boyle was the deserved winner of the women's 60m. In the 3km walk, record holder Gillian O'Sullivan once again deservedly won the title.

### ***£3 Million Lottery Announcement – March***

The Sports Council is continuously committed to investing in sport and in March announced that a further £3.5 million would be invested in 39 sports projects across Northern Ireland.

The Culture, Arts and Leisure Minister, Angela Smith MP, made the announcement and she emphasised that funding from the National Lottery is paying big dividends in sport in the province.

Hailing the lottery as a very valuable source of funding for many good causes, the Minister said: "Over the last eight years, thanks to the National Lottery, more than £50 million has been pumped into sport alone in Northern Ireland under the Sports Council's Lottery Scheme. This money is additional to that provided by Government and it has helped sport to prosper in so many ways.

These proceeds have contributed towards the provision of different types of new playing facilities, pavilions and equipment as well as supporting special events and assisting sportsmen and women to develop their skills to help them to compete at international level. Today's awards are very welcome additional resources which I am confident will help sport in Northern Ireland to become even stronger."

Angela Smith was welcomed to the event, which was hosted by Ballymena Rugby Club, by Sports Council Chairman, Professor Eric Saunders OBE, Mr Neil Patton Business Development Director of Ballymena Rugby Club, as well as Mr Andy Ward, Captain of the Ulster Rugby team.

## FOREWORD TO THE ACCOUNTS

### History and Background

The Sports Council for Northern Ireland (referred to as “Sports Council”) is an executive non-departmental public body sponsored by the Department of Culture, Arts and Leisure (referred to as “Department” or “DCAL”). It was established on 31 December 1973 under the provisions of the Recreation and Youth Service (Northern Ireland) Order 1973 with its main objective being the furtherance of sport and physical recreation. Its principal functions are as provided by Article 3 of the Recreation and Youth Service (Northern Ireland) Order 1986:

- On matters relating to sport and physical recreation, to advise the Department and other Government departments, Education and Library Boards, District Councils and other bodies interested in sport and physical recreation;
- To encourage the provision of facilities for and participation in sport and physical recreation; and
- To assist, subject to Paragraph (4) of the article:
  - In the provision of administrative services, equipment, coaching and instruction;
  - In the organising or supporting of, or participating in, international or other events, by bodies providing facilities for sport or physical recreation or organising such activities; and
  - Bodies providing supportive services in connection with sport and physical recreation.

Article 5 of the 1986 Order as amended by the Financial Provisions (NI) Order 1991 provides that the Department may, subject to such conditions as the Department thinks fit, make grants towards the expenses of the Sports Council.

These financial statements have been prepared on an accruals basis and show a true and fair view of the state of affairs of the Sports Council’s activities at the year end and of its income and expenditure, total recognised gains and losses and cash flows for the financial year.

They have also been prepared in accordance with Article 7 of the Order and in a form directed by DCAL with the approval of the Department of Finance and Personnel. A copy of the Accounts Direction can be found at Annex A.

### Organisation Structure

#### *Chief Executive*

The Chief Executive is the Accounting Officer and heads the Sports Council. He is supported by three executive directors heading each of the departments within the organisation.



## ***The Council***

The function of the Sports Council is to:

- Advise DCAL and other government departments, education and library boards, district councils and other relevant bodies on matters relating to sport and physical recreation;
- Encourage the provision of facilities for, and participation in, sport and physical recreation;
- Assist the provision of relevant services and the organising or supporting of, or participating in, relevant events;
- Assist bodies providing relevant support services; and
- Appoint the Chief Executive by open competition, after consultation with DCAL.

The Council consists of a Chairman and Vice-Chairman and other persons appointed by the Minister, after a selection and recruitment process carried out by DCAL.

Unless indicated otherwise, the members of the Sports Council were appointed on 1 July 2003 for a term of 4 years. The following persons served as members during the financial year 2003/04:

Professor E Saunders (Chairman)  
Mr G Carson (Vice - Chairman)  
Dr M Barr (Resigned 30 November 2003)  
Ms H Brady  
Dr O Brown  
Mr J Campbell  
Ms M Cusdin  
Mr J Gallagher  
Dr A Hamill  
Mr C Logue  
Mr B McCargo  
Mr H McCaughey  
Mr M Muldoon  
Dr M Murphy  
Mr J Rodgers

## ***Committees***

The Council's work is supported by a number of Committees, each chaired by either a Council Member or other individuals with relevant expertise and experience. The full Council ratifies all appointments to Committees. Each Committee reports and makes recommendations as appropriate to Council.

At 31 March 2004, the following Committees were operational:

- Audit Committee – considers external and internal audit reports, and oversees risk management processes, reviews the statutory accounts and other financial matters;
- Safe Sports Ground Committee – makes recommendations to Council on awarding Exchequer grants; and
- Sports Development Committee – makes recommendations to Council on awarding Exchequer grants.

## **Audit**

### ***External Audit***

The Sports Council is required to be audited by the Northern Ireland Audit Office and once completed is responsible for laying the accounts before the Houses of Parliament at Westminster.

### ***Internal Audit Committee***

The members of the Audit Committee for the period were:

- Mr J Campbell
- Dr O Brown
- Mr J Gallagher
- Dr A Hamill

## **Corporate Governance**

As a Non-Departmental Public Body established under the Recreation and Youth Service whose Council members are appointed by DCAL, the Sports Council is different from a limited liability company and some aspects of the Code of Best Practice, issued by the Cadbury Committee on the Financial aspects of Corporate Governance, are not applicable. However, the Sports Council has adopted the Code of Best Practice, which has been developed by DCAL and is based on the recommendations of the Cadbury Committee.

The Sports Council complies with that Code of Best Practice in all material aspects. In line with requirement, the full annual financial statements contain a statement on Internal Control, a culmination of the on-going assessment of risk to which the Sports Council is exposed.

## **Funding**

The Sports Council is primarily funded by Grant in Aid from the Exchequer. The level of funding is agreed with DCAL as part of a rolling three-year Funding Agreement. The current agreement covers the three financial years up to and including 2005/06. This agreement also includes an agreed set of strategic targets.

## **Review of Activities**

A full review of Sports Council's activities is given on pages 4 to 11 of the Annual Report.

## **Financial Results**

The results of the Sports Council are set out in detail on page 23. The income and expenditure deficit for the year was £276,412 (2002/03 deficit of £8,695). The shortfall is an overspend on the Income and Expenditure Account of Exchequer fund income for the current year with commitments to organisations, clubs, governing bodies and events for the period up to 31<sup>st</sup> March 2004.

## **Fixed Assets**

The Valuation and Lands Agency carried out a revaluation of the buildings at Tollymore Mountain Centre on 1 April 2003. The net book property value at this date was £320,367.

## **Reserves**

The reserves have a deficit of £260,535 (2002/03 deficit of £9,784).

## **Research and Development**

No research projects were commissioned by the Sports Council in 2003/04. The Sports Council worked with DCAL to ensure evaluation methodology was incorporated within its Community Sport project.

## **Charitable Donations**

The Council has made no charitable donations during the year.

## **Post Balance Sheet Events**

There have been no significant events since the year-end that would affect these accounts.

## **Lottery Distributor**

The Minister appointed the Sports Council as a Lottery distributor since 1994. Lottery funds are accounted for separately.

## **Employee Issues**

The Sports Council is committed to the development of positive policies to promote equal opportunity in employment based on practices which are non-discriminatory as between people of differing abilities, religion, political view, nationality, race, colour or sex.

The Sports Council ensures that people with a disability are given opportunities for suitable employment and that they are not discriminated against on the grounds of disability for either recruitment, training or promotion purposes.

On matters of policy and procedure, which affect the employees of the Sports Council, the Council normally consults with the recognised trade union of which staff are members. This trade union is also a member of the Whitley Council which negotiates the terms and conditions of members with the Northern Ireland Department of Finance and Personnel.

## **Prompt Payment**

The Sports Council is committed to the prompt payment of bills for goods and services received in accordance with the Confederation of British Industry's Prompt Payers Code. Unless otherwise stated in the contract, payment is due within 30 days of the receipt of the goods or services, or presentation of a valid invoice or similar demand, whichever is later. Any disputed invoices are referred to suppliers and dealt with expeditiously.

During the year 90% (2002/03: 82%) of bills were paid within this standard. Regular reviews aim to improve this percentage.

## **The Euro**

The activities of the Sports Council are largely national. Although some exposure to transactions in Euros is likely, it is not considered that these will be significant. The financial statements are capable of dealing with the currency and procedures are being taken to ensure that all future systems are Euro compliant.

## **Future Developments**

The significant developments the Sports Council will focus on in the year 2004 - 2005 are:

- Continued implementation of the modernisation programme for Sports Council funded Governing Bodies of Sport;
- Continued community development through the implementation of an expanded and enhanced community sport programme in partnership with the New Opportunities Fund;
- Continued delivery of the Safety in Sports Grounds Programme;
- A review of the Council's capital investment programme; and
- The development of a Long Term Athlete Development strategy as part of a contribution to making people more active and achieving sporting success.

**Eamonn G McCartan**  
**Chief Executive and Accounting Officer**  
**Sports Council for Northern Ireland**

**24 October 2005**

## **STATEMENT OF ACCOUNTING OFFICER'S RESPONSIBILITIES**

Under the Recreation & Youth Service (Northern Ireland) Order 1986, the Sports Council is required to prepare a statement of accounts in the form and on the basis determined by DCAL, with the approval of the Department of Finance and Personnel. The accounts are prepared on an accruals basis and must give a true and fair view of the Council's state of affairs at the year end and of its income and expenditure, total recognised gains and losses and cash flows for the financial year.

In preparing the accounts the Sports Council is required to:

- Observe the accounts direction issued by DCAL, 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 have been followed and disclose and explain any material departures in the financial statements; and
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Council will continue in operation.

The Accounting Officer of DCAL has designated the Chief Executive of the Sports Council as the Accounting Officer for Sports Council. The Chief Executive's relevant responsibilities as Accounting Officer, including responsibility for the propriety and regularity of the public finances and for the keeping of proper records, are set out in the non-departmental public bodies Accounting Officer's Memorandum, issued by the Department of Finance and Personnel.

**Eamonn G McCartan**  
**Chief Executive and Accounting Officer**  
**Sports Council for Northern Ireland**

**24 October 2005**

## **STATEMENT OF INTERNAL CONTROL**

### ***Scope of Responsibility***

As Accounting Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of the Sports Council's policies, aims and objectives, whilst safeguarding the public funds and departmental assets for which I am personally responsible, in accordance with the responsibilities assigned to me in Government Accounting Northern Ireland.

The Sports Council's Management Statement sets out the relationship between DCAL and the Sports Council, and defines the financial and administrative framework within which the Sports Council operates. It also sets out the conditions on which grant-in-aid is paid to the Sports Council and the delegations within which the Sports Council operates.

The Sports Council's Financial Memorandum, which should be read in conjunction with the Management Statement, sets out the framework for the management and control of the finances of the Sports Council. It sets out the terms and conditions under which DCAL allocates grant-in-aid to the Sports Council out of monies provided by NI Assembly or UK Parliament. These terms and conditions are in addition to, and not in substitution for, any guidelines or directions issued by DCAL on the exercise of any individual functions, powers and duties of the Sports Council.

The Management Statement and Financial Memorandum have been approved by the Minister for Culture, Arts and Leisure, DFP and the Public Service Improvement Unit OFM/DFM.

I act in accordance with both the Sports Council's Management Statement and Financial Memorandum, and the DFP Memorandum, "The Responsibilities of an NDPB Accounting Officer", which sets out my accounting responsibilities. My responsibilities include ensuring that the Sports Council produces a three-year corporate plan and an annual business plan within the timescales set by DCAL. The plans are reviewed regularly by senior management and by the Sports Council to determine progress. Quarterly accountability meetings are held with officials from DCAL, to also monitor progress.

### ***The Purpose of the System of Internal Control***

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives, it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Sports Council's policies, aims and objectives, to evaluate the likelihood of those risks being realized and the impact should they be realised, and to manage them efficiently, effectively and economically. The system of internal control has been in place in the Sports Council for the year ended 31 March 2004 and up to the date of approval of the annual report and accounts, and accords with Treasury guidance.

### ***Capacity to Handle Risk***

The senior management team takes responsibility for applying and overseeing the application of the risk management process primarily to ensure that it is operating as intended, to challenge the content of the risk registers and enable myself to report on the process to the Sports Council. In addition to reviewing the risk framework, all recommendations received

from both the internal and external auditors are reviewed, with controls being enhanced or introduced as necessary.

All staff are expected to work within the Sports Council's policies on risk management; alert management to emerging risks or control weaknesses; participate fully in the risk management process; and assume responsibility for risks and controls within own areas of work.

As part of their performance appraisal all staff formally identify specific training needs relating to their roles each year. The training needs may include areas relating to risk management. All training needs are collated into an overall training plan for the Sports Council, which is delivered throughout the year. In March 2004 the Sports Council undertook a risk management seminar for appropriate members of staff. This ensured that staff obtained an understanding of risk and how to manage it. In 2004/05 the Sports Council intends to undertake training of all relevant staff in the grant administration processes. The Grant Skills Training Programme, delivered by the Chartered Institute of Public Finance and Accountancy/Institute of Public Finance Northern Ireland and accredited by the Institute of Administrative Management, is expected to be completed by March 2005. This will result in a Certificate in Management Practice (Grant Skills), equivalent to NVQ level 3, for participating staff or in a Diploma in Management Practice (Grant Skills), equivalent to NVQ level 4, for members of staff who complete additional modules.

Sports Council members attended a training seminar on their roles and responsibilities following their appointment in July 2003. A training needs analysis of Sports Council members is due to be undertaken during 2004/05.

### ***The Risk and Control Framework***

The Sports Council has developed a risk management policy (the Policy), which covers all the Sports Council's activities. The Policy explains the underlying approach to risk management, documents the roles and responsibilities of Sports Council, the Accounting Officer, Heads of Unit, Operations Group, staff and the Audit Committee. It also outlines key aspects of the risk management process, and identifies the main reporting procedures. In particular the Policy outlines the inextricable link between risk management and the corporate and business planning process.

The Policy is subject to regular revision as the risk management process becomes embedded throughout the Sports Council and will be updated to reflect the changing environment as required.

The Sports Council developed a risk register during the year 2003/04. The register identifies the key risks facing the Sports Council and these have been categorised under 9 broad headings. It details management's assessment of the key risks and associated controls, and actions required to mitigate these risks. Each risk has been assessed, for its severity and for the effectiveness of the controls currently operating.

### ***Review of Effectiveness***

As Accounting Officer, I have responsibility for reviewing the effectiveness of the system of internal control. My review of the effectiveness of the system of internal control is informed by the work of the internal auditors and the senior managers within the Sports Council who have responsibility for the development and maintenance of the internal control framework, and comments made by the external auditors in their management letter and other reports. I

have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the Sports Council, the Audit Committee and a plan to address weaknesses and ensure continuous improvement of the system is in place.

Throughout the year I obtain assurance from senior managers, based on information and reports produced by them. I am satisfied that systems of internal financial control were adequate in 2003/04.

During the year improvements have been made to the grant administration and monitoring procedure. However, the Sports Council will continue to further enhance its policies and procedures. This shall be achieved via training programmes, which will take place in 2004/05.

The Sports Council discharges its responsibility for reviewing the system of internal control through its Audit Committee. The Audit Committee met on 4 occasions during the year and received reports from both the Sports Council's external auditor for the year ending 31 March 2003 and its internal auditor for the year 2003/04. The Audit Committee reported back to the Sports Council following each of its meetings.

The Sports Council has a risk register in place that is reviewed regularly by the senior management team.

**Eamonn G McCartan**  
**Chief Executive and Accounting Officer**  
**Sports Council for Northern Ireland**

**24 October 2005**



## **THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE HOUSE OF COMMONS AND THE NORTHERN IRELAND ASSEMBLY**

I certify that I have audited the financial statements on pages 23 to 42 under the Recreation and Youth Service (Northern Ireland) Order 1986. These financial statements have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets and the accounting policies set out on pages 27 to 29.

### **Respective responsibilities of the Sports Council for Northern Ireland, the Chief Executive and Auditor**

As described on page 17 the Council and the Chief Executive are responsible for the preparation of the financial statements in accordance with the Recreation and Youth Service (Northern Ireland) Order 1986 and the Department of Culture, Arts and Leisure directions made thereunder and for ensuring the regularity of financial transactions. The Council and Chief Executive are also responsible for the preparation of the other contents of the Annual Report. My responsibilities, as independent auditor, are established by statute and guided by the Auditing Practices Board and the auditing profession's ethical guidance.

I report my opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Recreation and Youth Service (Northern Ireland) Order 1986 and directions made thereunder, and whether in all material respects the expenditure and income have been applied to the purposes intended by the Northern Ireland Assembly and Parliament and the financial transactions conform to the authorities which govern them. I also report if, in my opinion, the Foreword is not consistent with the financial statements, if the Council has not kept proper accounting records, or if I have not received all the information and explanations I require for my audit.

I read the other information contained in the Annual Report and consider whether it is consistent with the audited financial statements. I consider the implications for my certificate if I become aware of any apparent misstatements or material inconsistencies with the financial statements.

I review whether the statement on pages 18 and 20 reflects the Council's compliance with the Department of Finance and Personnel's guidance 'Corporate governance: Statement on Internal Control'. I report if it does not meet the requirements specified by the Department of Finance and Personnel, or if the statement is misleading or inconsistent with other financial information I am aware of from my audit of the financial statements.

### **Basis of audit opinion**

I conducted my audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts, disclosures and regularity of financial transactions included in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Council and Chief Executive in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Council's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by error, or by fraud or other irregularity and that, in all material respects, the expenditure and income have been applied to the purposes intended by the Northern Ireland Assembly and Parliament and the financial transactions conform to the authorities which govern them. In forming my opinion I have also evaluated the overall adequacy of the presentation of information in the financial statements.

### **Opinion**

In my opinion:

- the financial statements give a true and fair view of the state of affairs of the Sports Council for Northern Ireland at 31 March 2004 and of the deficit, total recognised gains and losses and cash flows for the year then ended and have been properly prepared in accordance with the Recreation and Youth Service (Northern Ireland) Order 1986 and directions made thereunder by the Department of Culture, Arts and Leisure; and
- in all material respects the expenditure and income have been applied to the purposes intended by the Northern Ireland Assembly and Parliament and the financial transactions conform to the authorities which govern them.

**JM DOWDALL CB**  
**Comptroller and Auditor General**  
**25 November 2005**

**Northern Ireland Audit Office**  
**106 University Street**  
**Belfast BT7 1EU**

**SPORTS COUNCIL FOR NORTHERN IRELAND  
EXCHEQUER ACCOUNT**

**Income and Expenditure Account  
For the year ended 31 March 2004**

	<b>Notes</b>	<b>2004</b> £	<b>2003</b> £
<b>Income</b>			
Grant from the Department of Culture, Arts & Leisure	2	7,096,278	5,276,074
Grant from Other Activities	3	124,220	305,743
Income From Activities	4	506,149	546,854
Income from Lottery	4	695,303	837,395
Other Income	5	62,780	60,677
<b>Total Income</b>		<b>8,484,730</b>	<b>7,026,743</b>
<b>Expenditure</b>			
Staff Costs	6	1,825,349	1,737,335
Depreciation	7	141,542	83,307
Grants	8	5,224,712	3,941,515
Other Operating Costs	8	1,543,878	1,214,964
Notional Costs	9	25,661	58,317
<b>Total Expenditure</b>		<b>8,761,142</b>	<b>7,035,438</b>
<b>Deficit for the Year</b>		<b>(276,412)</b>	<b>(8,695)</b>
Credit in Respect of Notional Costs	9	25,661	58,317
<b>Amount Transferred to Reserves</b>		<b>(250,751)</b>	<b>49,622</b>

*All amounts above relate to continuing activities.*

*The notes on pages 27 to 42 form part of these accounts.*

**SPORTS COUNCIL FOR NORTHERN IRELAND  
EXCHEQUER ACCOUNT**

**Statement of Total realised Gains and Losses  
For the year ended 31 March 2004**

	<b>Notes</b>	<b>2004 £</b>	<b>2003 £</b>
<b>Deficit for the Year</b>		<b>(276,412)</b>	<b>(8,695)</b>
Unrealised Surplus on the Revaluation of Fixed Assets	18	8,739	52,882
<b>Total Recognised Loss for the Year</b>		<b>(267,673)</b>	<b>44,187</b>

*The notes on pages 27 to 42 form part of these accounts.*

**SPORTS COUNCIL FOR NORTHERN IRELAND  
EXCHEQUER ACCOUNT**

**Balance Sheet  
as at 31 March 2004**

	Notes	2004 £	2003 £
<b>Fixed Assets</b>			
Tangible Assets	7	537,630	434,788
<b>Current Assets</b>			
Stock	10	82	-
Debtors and Prepayments	11	692,097	720,493
Grants Payable	11	760,314	2,799,560
Cash at Bank and in Hand	12	400	42,078
		<u>1,452,893</u>	<u>3,562,131</u>
<b>Creditors: Amounts Falling Due within One Year</b>	13	1,146,663	622,844
Net Current Assets		306,230	2,939,287
Total Assets less Current Liabilities		<u>843,860</u>	<u>3,374,075</u>
<b>Provisions</b>	14	760,314	3,019,859
<b>Total Assets less Total Liabilities</b>		<u><u>83,546</u></u>	<u><u>354,216</u></u>
<b>Financed By</b>			
<b>Accruals and Deferred Income</b>			
Deferred government grants	17	261,879	290,189
<b>Reserves</b>			
Income & Expenditure Reserve	18	(260,535)	(9,784)
Revaluation Reserve	18	82,202	73,811
		<u>83,546</u>	<u>354,216</u>

**Eamonn G McCartan  
Chief Executive and Accounting Officer  
Sports Council for Northern Ireland**

**24 October 2005**

*The notes on pages 27 to 42 form part of these accounts.*

**SPORTS COUNCIL FOR NORTHERN IRELAND  
EXCHEQUER ACCOUNT**

**Cash Flow  
as at 31 March 2004**

	<b>2004</b>	<b>2003</b>
	<b>£</b>	<b>£</b>
<b>Net Cash Inflow/(Outflow) from Operating Activities</b>	<b>126,806</b>	<b>(231,019)</b>
<b>Capital Expenditure</b>		
Purchase of Fixed Assets	(239,712)	(126,075)
Disposal of Fixed Assets	3,821	-
<b>Net Cash Outflow before Financing</b>	<u>(109,085)</u>	<u>(357,094)</u>
<b>Financing</b>		
Capital Grants from DCAL	24,000	25,873
Deferred Grant Released on Disposal of fixed assets	(3,717)	(338)
<b>Decrease in Cash</b>	<u><b>(88,802)</b></u>	<u><b>(331,559)</b></u>

**Notes to the Cash Flow Statement**

**1. Reconciliation of Movement in Funds to Net Cash Inflow/(Outflow) from Operating Activities**

	<b>2004</b>	<b>2003</b>
	<b>£</b>	<b>£</b>
Deficit for the Year	(276,412)	(8,695)
Depreciation	141,542	83,307
Loss on Disposal of Assets	(104)	338
Notional Cost of Capital	25,661	58,317
Deferred Grant Income	(48,591)	(53,893)
(Increase)/ Decrease in Stock	(82)	2,135
Decrease/(Increase) in Debtors	2,067,642	(1,498,728)
(Decrease)/Increase in Creditors	<u>(1,782,850)</u>	<u>1,186,200</u>
<b>Net cash Inflow/(Outflow) from Operating Activities</b>	<u><b>126,806</b></u>	<u><b>(231,019)</b></u>

**2. Reconciliation of Net Cash Flow to Movement in Net Debt**

	<b>2004</b>	<b>2003</b>
	<b>£</b>	<b>£</b>
Cash in Bank and in Hand at 1 April	42,078	373,637
Net Cash Outflow	<u>(88,802)</u>	<u>(331,559)</u>
<b>Cash in Bank and in Hand at 31 March</b>	<u><b>(46,724)</b></u>	<u><b>42,078</b></u>

*The notes on pages 27 to 42 form part of these accounts.*

## **SPORTS COUNCIL FOR NORTHERN IRELAND EXCHEQUER ACCOUNT**

### **Notes to the Accounts For the year ended 31 March 2004**

#### **1. Accounting Policies**

##### *1.1 Accounting Convention*

The financial statements have been prepared in accordance with the historical cost convention as modified by the revaluation of fixed assets to current costs. The current costs of any of the year's transactions or closing balances, with the exception of land and buildings, is not considered to be materially different from the historic cost. In addition these financial statements have been prepared in accordance with the Recreation and Youth Service (Northern Ireland) Order 1986 and directions made thereunder by DCAL.

Without limiting the information given, the financial statements comply with the accounting and disclosure requirements of the Companies (Northern Ireland) Order 1986, the accounting standards issued or adopted by the Accounting Standards Board and accounting and disclosure requirements issued by the Department of Finance and Personnel, insofar as those requirements are appropriate.

##### *1.2 Basis of preparation*

The accounts are prepared in a form directed by DCAL as approved by the Department of Finance and Personnel.

##### *1.3 Income*

Income is accounted for on a receivable basis and is matched to the expenditure that it finances.

All Revenue grant-in-aid from DCAL and other sources is taken to the income and expenditure account for the year to which it relates.

Capital grant-in-aid from the DCAL is transferred to a deferred government grant account and an amount equal to the depreciation charge for the year is released to the deferred income account.

Fees or charges for services provided by the Council are determined in accordance with the Treasury's "Fees and Charges Guide".

A service level agreement operates between Sports Council Exchequer and Lottery. This covers corporate services provided and charged for: the figure shown as Service to lottery activities in note 4 does not include any amount for rent. No liability has been recognised for rental income due.

#### *1.4 Capital and Revenue Grants Payable*

Where a grant offer is made, a commitment for the value of the offer will be recognised in the balance sheet as a liability (grants outstanding). Where the period of the grant offer extends beyond the end of the Sports Council's accounting period, any element of the grant which falls after the balance sheet date is recorded as a deferred grant and carried forward in current assets to be expensed in the following year.

#### *1.5 National Lottery Costs*

The Sports Council is required to apportion between its Grant-in-Aid and National Lottery Distribution activities, the costs of services provided from its Grant-in-Aid budget that are directly and demonstrably used on Lottery functions and vice versa.

The costs so apportioned to the National Lottery Distribution activities will be paid from the Lottery Fund to the Grant-in Aid account.

#### *1.6 Research and Development*

Research and Development costs are written off as incurred and not carried forward as an asset.

#### *1.7 Fixed Assets*

Fixed assets are stated in the balance sheet at cost, after applying a capitalisation limit of £1,000 to individual items and pooling of items costing more than £500 and which in aggregate total more than £5,000, and after taking into account the costs incurred in bringing the assets into use but not expenditure properly chargeable to the income and expenditure account. Depreciation has been provided using the straight line method so as to write off each asset, whether individual or pooled, over its estimated useful life. Depreciation is charged in full for the year in which the individual or pooled asset is acquired; no depreciation is charged in the year in which the individual or pooled asset is disposed.

Assets are depreciated over their useful lives as follows: -

Land & Buildings	24 Years
Information Technology (Hardware & Software)	3 Years
Fixtures & Fittings	5 Years
Specialised Sports Equipment	5 Years
Vehicles	4 Years

An impairment review is carried out annually and any loss in value is charged to the Income and Expenditure Account.

Rent payable under lease agreements negotiated is regularly brought up to current market rates through periodic reviews. Where no economic benefits of ownership accrue, a lease is considered to have the characteristics, not of a financial arrangement, but of the provision of a service and is not capitalised.

#### *1.8 Operating leases*

Operating lease rentals are charged to the Income & Expenditure account in equal annual amounts over the lease term.



### *1.9 Notional Costs*

These financial statements make provision for the notional cost of capital employed by the Council. The Income and Expenditure account includes the notional cost of capital employed by the Council calculated as 3.5% of the average capital employed over the financial year. Auditor's notional remuneration is also included as a notional cost. Full details of these costs are given in note 9.

### *1.10 Pension Costs*

The pension cost in respect of employees is charged to the Income and Expenditure Account so as to recognise the cost of pensions over the employees' working lives.

### *1.11 Value Added Tax*

The Council does not reclaim VAT on purchases.

### *1.12 Debtors*

Debtors mainly arise from regular users of services at House of Sport and Tollymore Mountain Centre. Bad debt provision is assessed annually.

### *1.13 Year End Creditors*

Year-end creditors are recognised on the following basis:

- As at close of business 31 March - goods and/or services actually received, put into stock or used.
- The purchase ledger period twelve is closed off at the year end to facilitate the timely completion of the quarterly vat return. Invoices received after period twelve is closed off are accrued at Gross cost i.e. inclusive of all VAT.
- Purchase orders are not included as Creditors.

### *1.14 Stock*

Stock is stated at the lower of cost and net realisable value. Stocks of stationery are not included in the balance sheet since such stocks are incidental and deemed not to be material to the accounts.

## 2. Grant from the Department of Culture, Arts and Leisure

	<b>2004</b> <b>£</b>	<b>2003</b> <b>£</b>
Exchequer Funding	7,431,075	5,300,000
Transfer of Capital Element to Deferred Income	(20,282)	(23,926)
Transfer to Deferred Income	(314,515)	-
Total Grants from the Department of Culture Arts and Leisure	<u>7,096,278</u>	<u>5,276,074</u>

## 3. Grant from Other Activities

### 3.1 Other Grants

	<b>2004</b> <b>£</b>	<b>2003</b> <b>£</b>
Grant – Other Sources	124,220	305,743
Total Other Grants	<u>124,220</u>	<u>305,743</u>

## 4. Income from Activities

	<b>2004</b> <b>£</b>	<b>2003</b> <b>£</b>
Sports Development	95,024	90,550
Tollymore Mountain Centre	213,939	218,112
Services to Partners	227,854	238,192
Air-conditioning Capitalised By DCAL *	(30,668)	-
Total Income from Activities	<u>506,149</u>	<u>546,854</u>
Service to Lottery Activities	<u>695,303</u>	<u>837,395</u>

\* Refer to note 8.

## 5. Other Income

Other income comprises transfers from the deferred government grants account of £48,592 (2003 £53,893) and bank interest received of £14,188 (2003 £6,784).

## 6. Staff Costs

	2004 £	2003 £
Gross Wages and Salaries	1,617,052	1,560,333
Social Security Costs	120,513	100,246
Other pension Costs	70,289	76,756
Early Retirement Costs	17,495	-
Total	<u>1,825,349</u>	<u>1,737,335</u>

All the above staff costs were incurred by the Sports Council and a proportion recharged to the Lottery Distribution Account. The average number of full-time equivalent persons employed by the Sports Council and deployed on Exchequer duties was 64 (2002/03: 54 employees).

The Sports Council during the year agreed an early payment of retirement benefits with NILGOSC. This amounted to £120,189 (2002/03: Nil) for the following individuals: N Hull, M Crabble, M Dugan, E Hawkins, R Mitchell and P Rodgers.

The Sports Council operates a special bonus scheme (see CSC 19/89), which makes provision for payments of special bonuses to reward exceptional performance in particularly demanding tasks or situations at any time in the year. These special bonuses take the form of taxable, non-pensionable, lump sum payments. No awards were made in 2003/04, (2002/03: Nil).

Under terms and conditions of service, staff are entitled to an issue of luncheon vouchers to the approximate value of 70p per day. The entitlement for full time staff is 55 vouchers per quarter issued quarterly in advance. Part time staff are entitled to luncheon vouchers on a pro rata basis to the full time equivalent.

### Chief Executive's Remuneration

The Chief Executive's total remuneration including employer's costs in 2003/04 was £77,081 (2002/03: £79,826). The prior year salary for the Chief Executive included back pay from previous years. He is an ordinary member of the Northern Ireland Local Government Officers' Superannuation Committee scheme. The Chief Executive was appointed in June 1994 for a contract period of five years. The contract was renewed in 1998 for the period up to 31 July 2004.

A total of 15% of the Chief Executive's costs have been apportioned to the Lottery Distribution Account to cover time spent on Lottery activities. For the year 2003/04 this amounted to £11,562 (2002/03: £11,978).

### Council Members Emoluments

The Chairman and Vice-Chairman of the Sports Council received honorariums totalling £10,689 (2002/03: £10,635) and £1,648 (2002/03: £2,774) respectively in 2003/04. The cost of the Vice-Chairman's honorarium was apportioned to the Lottery Distribution Account. No emoluments were paid to other Sports Council members in respect of Lottery activities. The Sports Council does not pay any pension contributions on behalf of the Chairman or Vice-Chairman.

## Pension Costs

The Sports Council participates in the Northern Ireland Local Government Officers' Superannuation Committee Scheme (the NILGOSC scheme). The NILGOSC scheme is a "multi-employer", defined benefit scheme, which provides members of participating employers with the benefits related to pay and services at rates which are defined under statutory regulations. To finance these benefits, assets are accumulated in the scheme and are held separately from the assets of the employers. The scheme is funded by employee and employer contributions at rates determined by an independent professionally qualified actuary on the basis of regular valuations using the projected unit method. The results of the most recent valuation, which was conducted at 31 March 2001, were as follows:

Main assumptions:

Rate of return on investments per annum	6.55 %
Rate of general increase in salaries per annum	3.8 %
Rate of pension increases per annum	2.3 %
Market value of scheme's assets (£000's)	£2,293,700
Level of funding being the actuarial value of assets expressed as a percentage of the benefits accrued to members, deferred pensioners and members based on past service, after allowing for future salary increases	121 %

The surplus is being amortised over the remaining service life of the current membership, a period of around 12 years.

Contributions for the year were as follows:

	2004 £	2003 £
Employers	70,342	67,926
Employees	95,512	90,403
Total	<u>165,854</u>	<u>158,329</u>

The real increase in the value of accrued pension at 31 March 2004 for senior employees is shown in the following page. All those listed participate in the NILGOSC scheme. The salary figures shown below include a salary increase arising from the Sports Council's performance appraisal system. The total accrued pension figures were supplied by NILGOSC.

CETV refers to the cash equivalent transfer value. It is the actuarially assessed capitalised value of the pension scheme benefits accumulated by a member at a particular point in time. The real increase in CETV is calculated after adjusting for inflation and changes in market investment factors.

	Salary	Real increase and related lump sum at age 60	Total accrued pension at aged 60 at 31/3/04 and related lump sum	CETV at 31/3/03	CETV at 31/3/04	Real increase in CETV after adjustment for inflation and changes in market investment factors
	£	£	£	£	£	£
Eamonn McCartan <i>Chief Executive</i>	69,963	(532) plus (1,595) lump sum	19,323 plus 57,969 lump sum	292,152	303,080	10,928
Shaun Ogle <i>Director of Sports Development</i>	45,842	582 plus 1,747 lump sum	10,355 plus 31,066 lump sum	117,347	132,947	15,600
Nick Harkness <i>Lottery Director</i>	47,026	875 plus 2,625 lump sum	11,586 plus 34,758 lump sum	117,901	136,463	18,562
Andrew Sloan <i>Director of Corporate Services</i>	41,591	-	2,983 plus 8,948 lump sum	-	33,480	-

Benefits in Kind:

The above salaries exclude £154 for luncheon vouchers.

## 7. Fixed Assets

	<b>Buildings</b>	<b>Specialist Sports Equipment</b>	<b>Furniture and Fittings</b>	<b>Motor Vehicles</b>	<b>Computer Equipment</b>	<b>TOTAL</b>
	£	£	£	£	£	£
Cost or Valuation						
At 1 April 2003	369,967	10,643	56,712	47,271	230,218	714,811
Additions	11,351	41,019	5,399	26,129	155,814	239,712
Disposals	-	-	(3,291)	(24,079)	(8,219)	(35,589)
Revaluation	8,739	-	-	-	-	8,739
At 31 March 2004	<u>390,057</u>	<u>51,662</u>	<u>58,820</u>	<u>49,321</u>	<u>377,813</u>	<u>927,673</u>
Depreciation						
At 1 April 2003	49,600	10,278	25,072	31,818	163,255	280,023
Provided During Year	15,621	8,569	10,346	12,330	94,676	141,542
Backlog Depreciation	350	-	-	-	-	350
Disposals	-	-	(2,633)	(21,020)	(8,219)	(31,872)
At 31 March 2004	<u>65,571</u>	<u>18,847</u>	<u>32,785</u>	<u>23,128</u>	<u>249,712</u>	<u>390,043</u>
Net Book Value						
At 31 March 2003	<u>320,367</u>	<u>365</u>	<u>31,640</u>	<u>15,453</u>	<u>66,963</u>	<u>434,788</u>
At 31 March 2004	<u>324,486</u>	<u>32,815</u>	<u>26,035</u>	<u>26,193</u>	<u>128,101</u>	<u>537,630</u>

The Net Book Value of Buildings comprises:

	<b>2004</b>	<b>2003</b>
	£	£
Short Leasehold	<u>324,486</u>	<u>320,367</u>

Buildings refer to the Tollymore Mountain Centre, which were valued by the Valuation and Lands Agency (VLA) on 1 April 2003 at depreciated replacement cost of £320,367. The Centre will be professionally valued again on 31 March 2007.

The leases entered into in respect of the land at Tollymore Mountain Centre and Altnadue Quarry have been expensed to the Income and Expenditure Account (see Note 15).

## 8. Operating Costs

	2004 £	2003 £
Travel & Subsistence	84,202	79,138
Recruitment	34,657	25,213
Training	60,917	39,841
Publications, Printing & Stationery and IT Consumables	66,691	76,355
Telephones & Postage	104,103	108,503
Professional Fees/Consultancy Fees	242,832	273,641
Repairs & Renewals *	206,974	68,192
(Profit)/Loss on Disposal of Fixed Asset	(104)	338
Quality Initiatives	3,568	5,491
Insurance	67,023	55,466
Rent & Rates	86,392	85,290
Heat & Light	33,185	32,449
Caretaking & Cleaning	37,738	23,451
Sundry Expenses	190	3,230
Bad Debts Written Off/Cash Loss	-	181
Committees, Receptions & Publicity	264,297	126,683
Promotions & Sponsorships	-	10,161
Photography	14,316	6,087
Information Services, Journals & Subscriptions	27,352	28,689
Sports Development	202,263	128,476
Coaches	1,687	1,878
Provision for Input VAT Reclaimed in Error (Including Interest Payable)	4,181	30,000
Drug Testing	-	5,400
Bank Charges	1,414	811
<b>Total Other Operating Costs</b>	<b><u>1,543,878</u></b>	<b><u>1,214,964</u></b>
<b>Total Grants</b>	<b><u>5,224,712</u></b>	<b><u>3,941,515</u></b>
<b>Total Costs</b>	<b><u>6,768,590</u></b>	<b><u>5,156,479</u></b>

Grants include decommitments relating to previous years of £127,457 and refunds of £6,909.

Rent charged to the income and expenditure is based on a non-commercial arrangement with DCAL.

The deficit in the income and expenditure account for 2003/04 is after charging:

	£
Depreciation of owned assets:	141,542
Hire of land:	900
Hire of other assets:	6,392

\* On the instructions of DCAL £30,668 has been deducted out of Repairs and Renewals and Income from Activities (see note 4) for air-conditioning paid by the Sports Council. The air-conditioning has been capitalised in DCAL's accounts.

## 9. Notional Costs

The income and expenditure account bears a non-cash charge for interest relating to the use of capital by the Sports Council. The basis of the charge is 3.5% (2002/03 - 6%) of the average capital employed by the Sports Council during the year, defined as total assets less total liabilities.

	<b>2004</b>	<b>2003</b>
	<b>£</b>	<b>£</b>
Notional Cost of Capital	7,661	40,317
Notional Auditors Remuneration	18,000	18,000
Total Notional Costs	<u>25,661</u>	<u>58,317</u>

## 10. Stock of Luncheon Vouchers

	<b>2004</b>	<b>2003</b>
	<b>£</b>	<b>£</b>
Opening Stock 1 April	-	2,135
Receipts	8,958	6,032
Issued to Staff	(8,876)	(8,167)
Closing Stock 31 March	<u>82</u>	<u>-</u>

## 11. Debtors and Prepayments (Amounts Due Within One Year)

	<b>2004</b>	<b>2003</b>
	<b>£</b>	<b>£</b>
Trade Debtors	77,816	91,339
Prepayments	178,607	42,304
Amount Owed to Lottery	345,609	586,850
Grant Clawback	90,065	-
Total Debtors and Prepayment	<u>692,097</u>	<u>720,493</u>
Grants Payable	760,314	2,799,560
Total	<u>1,452,411</u>	<u>3,520,053</u>

## 12. Cash

### Cash at Bank and in Hand

	<b>2004</b>	<b>2003</b>
	<b>£</b>	<b>£</b>
Bank	-	41,678
Petty Cash	400	400
Total Cash at Bank and in Hand	<u>400</u>	<u>42,078</u>



<b>Petty Cash Movement</b>	<b>2004</b>	<b>2003</b>
	<b>£</b>	<b>£</b>
Petty Cash – 1 April	400	88
Petty Cash – 31 March	400	400
Net Movement in Petty Cash	<u>-</u>	<u>312</u>

<b>Cash at Bank Movement</b>	<b>2004</b>	<b>2003</b>
	<b>£</b>	<b>£</b>
Cash at Start of Year	41,678	373,549
Net Cash Outflow	(88,802)	(331,871)
Cash in Bank at 31 March	<u>(47,124)</u>	<u>41,678</u>

### **13. Creditors (Amounts Falling Due Within One Year)**

	<b>2004</b>	<b>2003</b>
	<b>£</b>	<b>£</b>
Bank Overdraft	47,124	-
Trade Creditors	-	1,258
Grant Creditor	253,380	133,492
Amount Due to Lottery	5,080	-
VAT	5,769	8,078
Accruals	84,367	142,608
Deferred Income	750,943	337,408
Total	<u>1,146,663</u>	<u>622,844</u>

### **14. Provisions**

	<b>2004</b>	<b>2003</b>
	<b>£</b>	<b>£</b>
Grants		
- Safety in Sports Grounds	84,711	444,864
- Sports Development	675,603	2,354,696
Total Grants	<u>760,314</u>	<u>2,799,560</u>
Pension	-	110,299
VAT	-	110,000
Total Provision at 31 March	<u>760,314</u>	<u>3,019,859</u>

## 15. Leases

At 31 March 2004 the Sports Council had annual commitments under non-cancellable operating leases as set out below:

	2004		2003	
	Land & Buildings £	Other £	Land & Buildings £	Other £
Operating Leases which Expire:				
Within One Year	900	6,699	900	6,289
Within Two and Five Years Inclusive	3,600	10,890	3,600	16,462
Over Five Years	34,200	-	35,100	-
Total	<u>38,700</u>	<u>17,589</u>	<u>39,600</u>	<u>22,751</u>

The lease of land and buildings is subject to rent reviews every five years.

## 16. Capital Commitment

Amounts contracted but not provided in the financial statements total £NIL (2003/04: £NIL).

## 17. Deferred Capital

Capital Allocations not yet released to income and expenditure account

	2004 £	2003 £
At 1 April	(290,189)	(318,547)
Fixed Assets Purchased	(24,000)	(25,873)
Adjustment for Previous Year		-
Disposal of Fixed Assets	3,718	338
Released to Income and Expenditure Account	48,592	53,893
At 31 March	<u>(261,879)</u>	<u>(290,189)</u>

## 18. Reconciliation of Movements in Reserves and General Fund

	<b>Income and Expenditure Reserve</b>	<b>Revaluation Reserve</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
At 1 April 2003	(9,784)	73,811	64,027
Transfer from I&E Account	(250,751)	-	(250,751)
Backlog Depreciation	-	(348)	(348)
Surplus on revaluation of fixed assets arising in year	-	8,739	8,739
At 31 March 2004	<u>(260,535)</u>	<u>82,202</u>	<u>(178,333)</u>

## 19. Contingent liabilities

The Sports Council entered into an agreement with the Lottery Fund whereby the Sports Council must provide alternative equivalent office accommodation to the Lottery Fund in the event that the Sports Council moves office until 31 March 2005.

## 20. Related Party Transactions

The Sports Council is a Non-Departmental Public Body sponsored by DCAL.

DCAL is regarded as a related party. During the year the Sports Council has had various transactions with the Department and with other entities for which the Department of Culture, Arts and Leisure is regarded as the parent Department. None of the Council Members, key managerial staff or other related parties has undertaken any material transactions with the Sports Council during the year.

As a matter of policy and procedure, the Sports Council maintains a publicly available register of interests where Council Members and staff declare any direct interest in grant applications made to Sports Council or any commercial relationships of the Sports Council.

Several members of the Sports Council and key management staff are also involved in other sports organisations in Northern Ireland either directly or indirectly as a result of a family relationship, a close friendship or business relationship. They do not take part in discussions and decisions to make grant awards to those organisations with which they have a declared interest.

A list of awards made to the organisations concerned together with details of those who declared an interest is detailed below. All the transactions relating to these organisations were conducted at arms length by the Sports Council.

The following transactions are considered to be disclosable Related Party Transactions in respect of Council Members and Senior Staff.

<b>Grant</b>	<b>Organisation</b>	<b>Individual</b>	<b>Position</b>	<b>Relationship</b>
100,685	Newtownabbey Borough Council	Hilary Brady	Council Member	Salaried Employee
233,822	Coaching Northern Ireland	Olive Brown	Council Member	Tutor/Trainer, Acting CEO (April to July 2003)
81,105	NSPCC – Child Protection	Olive Brown	Council Member	Tutor via Coaching Northern Ireland
109,968	UB Irish Hockey Association	Olive Brown	Council Member	Person Connected is a Member of the Squad
756,846	University of Ulster – SINI	Olive Brown	Council Member	Visiting Lecturer at UUI and Person Connected SINI Athlete
15,000	Belfast Youth Sport Development	Maureen Cusdin	Council Member	Chair of Sport Belfast
233,822	Coaching Northern Ireland	Maureen Cusdin	Council Member	Council Member
99,892	UB Badminton Union of Ireland	Maureen Cusdin	Council Member	Person Connected is a Member/Official
165,225	Derry City Council	Cathal Logue	Council Member	Former Chief Executive
756,846	University of Ulster	Cathal Logue	Council Member	Nominated to be a Director on SINI Board
789,143	Special Olympics	Brian McCargo	Council Member	Honorary Officer
186,790	UB Irish Rugby Football Union	Brian McCargo	Council Member	Subscribing Member
194,243	UB Irish Rugby Football Union	Hugh McCaughey	Council Member	Coach
74,955	Greater Shankhill Partnership	Hugh McCaughey	Council Member	Appointed Chair/Board Member
756,846	University Of Ulster	Hugh McCaughey	Council Member	Chairman of Board of Directors at SINI
678,955	Irish Football Association	Maura Muldoon	Council Member	Honorary Officer
15,000	Women's Network	Maura Muldoon	Council Member	Formerly held Executive Position
92,450	NI Amateur Gymnastics	Marie Murphy	Council Member	Honorary Officer
756,846	University of Ulster	Marie Murphy	Council Member	Salaried Employee
10,472	Glentoran Football Club	Jim Rodgers	Council Member	Honorary Officer
678,955	Irish Football Association	Jim Rodgers	Council Member	Former Honorary Officer
15,000	Belfast Education & Library Board	Jim Rodgers	Council Member	Honorary Officer
107,122	Belfast City Council	Jim Rodgers	Council Member	Member of Council
52,592	Boy's Brigade Belfast Battalion	Jim Rodgers	Council Member	Honorary Officer
109,968	UB Irish Hockey Association	William Brown	SCNI Employee	Member of Ulster Branch Council
106,005	Ulster Women's Hockey Union	William Brown	SCNI Employee	Attends Courses
107,122	Belfast City Council	Paul Copeland	SCNI Employee	Person Connected is an Employee
756,846	University of Ulster	Jimmy Darragh	SCNI Employee	Person Connected – Student

62,320	Upper Springfield Development Trust	Paul Donnelly	SCNI Employee	Former Employee
58,295	Mountaineering Council of Ireland	Trevor Fisher	SCNI Employee	Subscribing Member
98,791	Canoe Association of Northern Ireland	Trevor Fisher	SCNI Employee	Subscribing Member
79,184	British Horse Society	Diane Gaston	SCNI Employee	Subscribing Member / Person Connected Applies for Funding
98,791	Canoe Association of Northern Ireland	Oisin Hallisey	SCNI Employee	Honorary Officer, Council Member and Subscribing Member
98,791	Canoe Association of Northern Ireland	Nick Harkness	SCNI Employee	Subscribing Member
58,295	Mountaineering Council of Ireland	Nick Harkness	SCNI Employee	Attends Courses
15,000	South Eastern Education and Library Board	Nick Harkness	SCNI Employee	Sits on the Board of Governors in SEELB School
6,680	Lough Aghery Water Ski Club	Nick Harkness	SCNI Employee	Persons Connected are Members
9,250	Irish Amateur Boxing Association	Paul Johnston	SCNI Employee	Honorary Member
-	Farrell, Kelly Associates	Kieran Kelly	SCNI Employee	Partner
98,791	Canoe Association of Northern Ireland	Stephen Millar	SCNI Employee	Subscribing Member
91,273	Netball Northern Ireland	Karen Mills	SCNI Employee	Person Connected is Current Member of International Committee
82,700	Southern School of Sport	Chris Moore	SCNI Employee	Committee Member
14,530	North Down Borough Council	Chris Moore	SCNI Employee	Former Employee
756,846	University of Ulster	Eamonn McCartan	SCNI Employee	Visiting Professor
-	Co-Operation Ireland	Eamonn McCartan	SCNI Employee	Non-Executive Director - 2003
61,481	Cycling Ulster	Maura McGreevy	SCNI Employee	Person Connected – Subscribing Member
31,457	Brownlow Campus Sports Trust	John News	SCNI Employee	Former Employee – 2000/03
30,054	Craigavon Borough Council	John News	SCNI Employee	Former Employee – 1999-2000
61,481	Cycling Ulster	John News	SCNI Employee	Former Executive Member and Current Member
58,295	Mountaineering Council of Ireland	Kieran O'Hara	SCNI Employee	Former Subscribing Member
98,791	Canoe Association of Northern Ireland	Kieran O'Hara	SCNI Employee	Former Subscribing Member
233,822	Coaching Northern Ireland	Jill Poots	SCNI Employee	Member of Council/ Subscribing Member/ Voluntary Coach
11,000	Lisburn City Council	Jill Poots	SCNI Employee	Person Connected – Salaried Employee
92,450	NI Amateur Gymnastics Association	Jill Poots	SCNI Employee	Persons Connected – Members
138,049	Royal Yachting Association (NIC)	Jill Poots	SCNI Employee	Person Connected – Member

87,375	UB Tennis Ireland	Jill Poots	SCNI Employee	Person Connected – Member
100,437	Ulster Region Swim Ireland	Jill Poots	SCNI Employee	Persons Connected – Members
84,928	Ulster Squash	Jill Poots	SCNI Employee	Member within the last 5 Years
126,481	NI Athletic Federation	David Seaton	SCNI Employee	Member of Management Committee/ Honorary Officer
-	Belfast City Marathon/Belfast City Council	David Seaton	SCNI Employee	Board Member of the Marathon Committee
15,000	Irish Bowling Association	Jayne Thompson	SCNI Employee	Person Connected – Subscribing Member

## **21. Losses During Year**

Bad debts were written off during the year of NIL (2003: £181). There were no cash losses written off during the year (2003: NIL).

## **22. Derivatives and other Financial Instruments**

FRS13 requires disclosure of the role, which financial instruments have had during the period, in creating or changing the risks the Sports Council faces in undertaking its role.

The Sports Council does not use financial instruments to manage financial risks associated with its underlying business activities and the financing of those activities. Nor does it undertake any trading activity in financial instruments.

## **23. Post Balance Sheet Event**

There have been no significant events since the year, which would effect these accounts.

## ANNEX A

### SPORTS COUNCIL FOR NORTHERN IRELAND – ACCOUNTS DIRECTION

#### ACCOUNTS DIRECTION GIVEN BY THE DEPARTMENT OF CULTURE ARTS AND LEISURE WITH THE APPROVAL OF DEPARTMENT OF FINANCE AND PERSONNEL, IN ACCORDANCE WITH THE RECREATION AND YOUTH SERVICE (NORTHERN IRELAND) ORDER 1986

The annual accounts shall give a true and fair view of the income and expenditure and cash flows for the financial year, and the state of affairs as at the year-end. Subject to this requirement the Sports Council for Northern Ireland shall prepare accounts for the financial year ended 31 March 2000 and subsequent financial years in accordance with:

- a. Executive Non-Departmental Public Bodies Annual Reports and Accounts Guidance;
- b. other guidance which the Department of Finance and Personnel may issue from time to time in respect of accounts which are required to give a true and fair view;
- c. any other specific disclosures required by the Department;

Except where agreed otherwise with the Department of Finance and Personnel, in which case the exception shall be described in the notes to the accounts.

Signed by the authority of the Department of Culture, Arts and Leisure

**NIGEL CARSON**  
**Director of Culture and Recreation Division**

**3 May 2001**











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