

Presented pursuant to c.39, section 35(5), National Lottery etc. Act 1993 (as amended by the National Lottery Act 1998)

Sports Council for Northern Ireland Lottery Distribution Account 2007-2008

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Director's Report

Statutory Background

The Sports Council for Northern Ireland (Sports Council), is the statutory body through which public funding for sport in Northern Ireland is channelled. It was established on 31 December 1973 under the provisions of Article 3 of the Recreation and Youth Service (Northern Ireland) Order 1973. Its object is the furtherance of sport and physical recreation and its functions are as provided by Article 3 of the Recreation and Youth Service (Northern Ireland) Order 1986.

The National Lottery etc. Act 1993 (the 1993 Act) established the National Lottery and designated five 'good causes': arts, sport, national heritage, charitable projects and projects to mark the year 2001 and the beginning of the third millennium. The National Lottery Act 1998 (the 1998 Act) which came into force in July 1998 established a sixth good cause, the New Opportunities Fund. Each of the good causes receives a percentage of the net proceeds of the Lottery paid out of the National Lottery Distribution Fund (NLDF).

The Sports Council is charged under the 1993 Act with responsibility for distributing 2.8 per cent of the money allocated to sport. However, as of July 1999 the Sports Council received a reduced contribution of 2.6 per cent as a top sliced contribution of 0.2 per cent became payable to the United Kingdom Sports Council in respect of the United Kingdom wide World Class Performance Programme for elite athletes. In February 2008 a statutory instrument (SI 2008 No. 255 The Payments into the Olympic Lottery Distribution Fund etc. Order 2008) was passed which allowed for the transfer of up to £1,085 million from the National Lottery Distribution Fund to the Olympic Lottery Distribution Fund in order to meet some of the costs of hosting the 2012 games. This comprises £410 million as originally envisaged when the Government decided to support London's Olympic bid in 2003, and a proposed further £675 million arising from the subsequent budget review. Sports Council was committed to contribute up to £1.847 million in the original bid and this order allows for the transfer of up to a further £2.345 million. The final total contribution required for London 2012 by Sports Council will be £4.192 million. The first transfer of funds is expected to take place on or after 1 February 2009 when Sports Council will contribute up to £0.282 million.

The Sports Council is required to prepare a statement of accounts for each financial year in accordance with sections 35(2) and 35(3) of the National Lottery etc. Act 1993 and accounts direction given by the Department of Culture, Arts and Leisure, with the approval of the Secretary of State for Culture, Media and Sport. DCAL issued revised Lottery Policy Directions to Sports Council on 16 April 2008, a copy of which is attached to the end of these financial statements. From 16 April 2008 onwards, Sports Council for Northern Ireland will observe the requirements of those revised directions when distributing funds from the National Lottery.

Principal Functions related to National Lottery Distribution Activities

The Sports Council has developed its policies and procedures for the Lottery Fund within the framework of the 1993 Act (as amended by the National Lottery Act 1998) and the policy and financial directions (the Directions) issued under the Act by the Department of Culture, Arts and Leisure (DCAL). The Sports Council's policies and procedures are continually under review to ensure that they comply with requirements, remain appropriate and that the maximum benefit is achieved for sport in Northern Ireland.

A requirement of the 1998 Act is that the Sports Council prepares and adopts a strategic plan for the distribution of its share of lottery income. In April 2007 the Sports Council launched its new Strategic Plan. The plan covers the period 2007-2010 and outlines how the Sports Council will allocate its share of lottery funding during these four years. The plan illustrates the Sports Council's priorities, activities, targets and programmes during this period.

All applications for funding, regardless of whether they are for capital or revenue grants, are considered in the first instance by the Sports Council's Lottery Committee (unless the Council has agreed delegated decision limits) which is drawn from members of the Sports Council. The proposals are then presented to the members of the Sports Council for approval.

In August 2003 the Department of Culture, Media and Sport (DCMS) issued a Guidance Note (1/03) which proposed that all Lottery Distributors should develop an NLDF policy, and should publish an annual statement in their audited accounts, setting out the basis of the policy and the actions required to manage the NLDF balance. See note 9 to the accounts.

Council Members of the Sports Council and Members of its Lottery Committee

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

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
- To appoint the Chief Executive by open competition, after consultation with DCAL.

The Participation, Performance and Places Committee's are nominated to advise Sports Council on matters relating to the disbursement of the Lottery Fund and have power in accordance with the policies and criteria adopted by the Sports Council.

The Participation Committee is nominated to advise on policy and practice and implement Council decisions relating to the development of participation in sport in Northern Ireland. The Committee has powers in accordance with the policies and criteria adopted by the Council to

- Provide policy advice to Council in respect of increasing participation in sport in Northern Ireland;
- Recommend to Council the allocation of funds and other resources to eligible and prioritised schemes in accordance with the agreed policies and criteria;
- Inform Council of decisions taken within agreed delegated authority limits regarding the allocation of funds and other resources to eligible and prioritised schemes in accordance with agreed policies and criteria;
- Ensure that policies and programmes provide for equality of opportunity; and
- Ensure that a strategic monitoring and evaluation process in place.

The Performance Committee is nominated to advise on policy and practice and implement Council decisions relating to athlete and organisational performance in Northern Ireland. The Committee has powers in accordance with the policies and criteria adopted by the Council to

- Provide policy advice to Council in respect of increasing athlete and organisational performance in sport in Northern Ireland;
- Recommend to Council the allocation of funds and other resources to eligible and prioritised schemes in accordance with the agreed policies and criteria;
- Inform Council of decisions taken within agreed delegated authority limits regarding the allocation of funds and other resources to eligible and prioritised schemes in accordance with agreed policies and criteria;
- Ensure that policies and programmes provide for equality of opportunity; and
- Ensure that a strategic monitoring and evaluation process in place.

The Places Committee is nominated to advise on policy and practice and implement Council decisions relating to sport facilities provision in Northern Ireland. The Committee has powers in accordance with the policies and criteria adopted by the Council to

- Provide policy advice to Council in respect of sports facilities provision in Northern Ireland;
- Recommend to Council the allocation of funds and other resources to eligible and prioritised schemes in accordance with the agreed policies and criteria;
- Inform Council of decisions taken within agreed delegated authority limits regarding the allocation of funds and other resources to eligible and prioritised schemes in accordance with agreed policies and criteria;
- Ensure that policies and programmes provide for equality of opportunity; and
- Ensure that a strategic monitoring and evaluation process is in place.

During the year DCAL appointed new members of Sports Council. They were appointed on 1 January 2008 for a term of 4 years. The members of the Participation, Performance and Places Committees are nominated by the Sports Council.

The following persons served as members during the financial year 2007-2008.

Sports Council Membership Term Completed on 1 January 2008

Professor E Saunders (Chairman)
Mr G Carson (Vice - Chairman)
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
Ms M Muldoon
Dr M Murphy
Mr J Rodgers
Mr A Strong

Sports Council Membership Appointed on 1 January 2008

Mr D Walsh (Acting Chairman)
Position Vacant (Vice - Chairman)
Ms U Duncan
Dr O Brown
Mr A Money Penny
Mr M Cowan
Mr B Macaulay
Mr D O'Connor
Ms M Muldoon
Mr J D'Arcy
Mr B McCargo
Mr H McCaughey
Mr P Turnbull
Mr J Rodgers
Mr A Strong

Participation Committee Term Completed on 1 January 2008

Dr A Hamill (Chairman)
Dr M Murphy
Ms H Brady
Mr H McCaughey
Clr J Rodgers
Mr J Campbell
Mr W Strong

Participation Committee Term Appointed on 1 January 2008

Mr B McCargo (Chairman)
Clr J Rodgers
Mr J D'Arcy
Mr M Cowan
Mr U Duncan
Mr A Money Penny

Performance Committee Term Completed on 1 January 2008

Mr J Gallagher (Chairman)
Mr B McCargo
Ms M Muldoon
Dr O Brown
Ms M Cusdin
Mr C Logue

Performance Committee Term Appointed on 1 January 2008

Mr D O'Connor (Chairman)
Mr A Strong
Mr B Macaulay
Mr P Turnbull
Dr O Brown
Mr H McCaughey

Places Committee Term Completed on 1 January 2008

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Places Committee Term Appointed on 1 January 2008

Mr A Strong (Chairman)
Mr B McCargo
Mr H McCaughey
Ms M Muldoon
Mr M Cowan
Mr P Turnbull

Appointment of Auditors

Under Section 35(5) of the National Lottery etc. Act 1993 the Comptroller and Auditor General examines and certifies the financial statements of the National Lottery Distribution bodies and lays copies of the statement and his report before Parliament.

Equality of Opportunity

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.

Employees with a Disability

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 recruitment, training or promotion purposes.

Employee Consultation

On matters of policy and procedure, which affect the employees of the Sports Council, the Sports Council normally consults with the recognised trade union of which the 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.

Payment Policy

The Sports Council is committed to the prompt payment of bills for goods and services in accordance with the Better Payment Practice Code. Bills are paid within 30 days of receipt of the goods or services, or presentation of a valid invoice or similar demand, whichever is later. Calculations are based on the date on the invoice.

A review conducted at the end of the year to measure how promptly the Sports Council paid its bills found that 99 per cent were paid within this standard. The comparable figure for the previous year was 100 per cent.

Political and Charitable Donations

The Sports Council made no political or charitable donations during the year.

Dominic Walsh 24 March 2009
Chairman
Sports Council for Northern Ireland

Eamonn McCartan 24 March 2009
Chief Executive and Accounting Officer
Sports Council for Northern Ireland

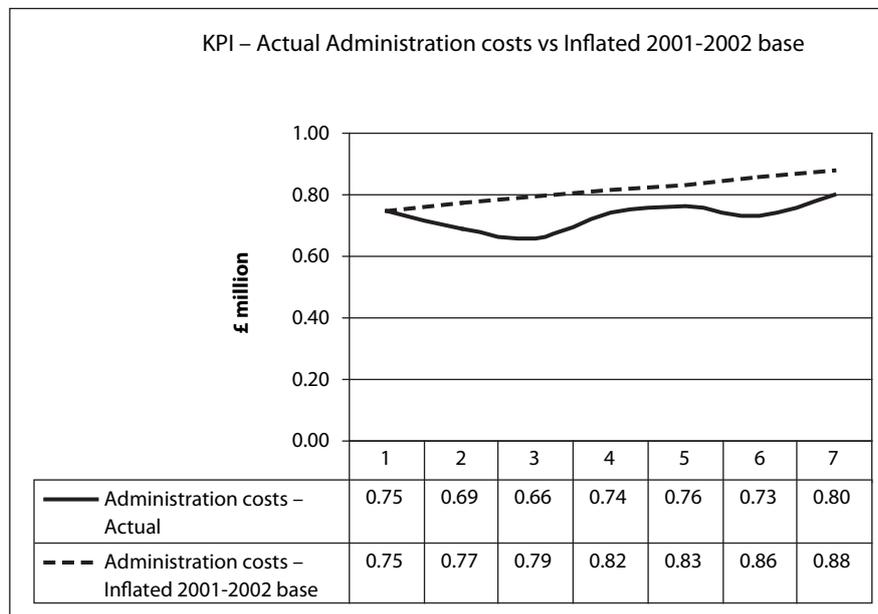
Management Commentary

Financial Results

The Sports Council's Lottery Distribution results are set out in the Income and Expenditure Account. Total proceeds and investment income received from the National Lottery totalled £5,642,987 (2006-2007: £6,369,964). During the year the Sports Council made awards of £4,438,557 (2006-2007: £2,841,363). A total of £7,144,237 (2006-2007: £7,538,883) was paid to grant applicants, the remaining balance being held as commitments for future grant payments. The total administrative costs of the Sports Council's Lottery distribution activities, including staff costs but excluding depreciation was £798,756 (2006-2007: £730,711). This represents approximately 14.2 per cent (2006-2007: 11.4 per cent) of the total proceeds received in the year.

The following table and chart outline the Key Performance Indicator for administration costs for the Sports Council Lottery Distribution Account

Sports Council for Northern Ireland	Year 1 2001-2002	Year 2 2002-2003	Year 3 2003-2004	Year 4 2004-2005	Year 5 2005-2006	Year 6 2006-2007	Year 7 2007-2008	Seven years Total
	£m							
Administration costs – Actual	0.75	0.69	0.66	0.74	0.76	0.73	0.80	5.13
Administration costs – Inflated 2001-2002 base	0.75	0.77	0.79	0.82	0.83	0.86	0.88	5.70
GDP Deflator	84.9	87.6	90.1	92.6	94.6	97.2	100.0	



Review of National Lottery Distribution Activities

During the 2007-2008 year Sports Council distributed awards under the following Lottery Fund grant programmes.

a Capital Programmes

1 Building Sport

'A Sports Council Lottery Fund capital programme which aims to provide partnership funding for major capital projects that will increase access to opportunities for sporting development and participation for as many people as possible'

In total, 14 projects received Stage 1 approval, nine received Stage 2 approval and seven were issued final letters of offer/permission to proceed over the course of the financial year.

Sports Council are currently reviewing the current NLDF paper in order to incorporate the fact that a number of Building Sport projects have been transferred from the Lottery to the Exchequer funding stream, due to their state of readiness. This will impact on the NLDF balance and projected spend over the forthcoming years. However, Sports Council propose to open a new Building Sport Programme in early 2009, which will utilize the Lottery funding.

2 Sports Institute for Northern Ireland – Capital

The development of the High Performance Centre at University of Ulster began on site on May 2006, following the appointment of McCombe Bros. (Antrim) Ltd. The scheme has been divided into a number of phases and sections covering the roads and car parking, pitches and building works. According to the last independent monitoring report prepared by Turner Townsend, works on the High Performance Centre were completed in January 2008 with final work to be completed on the remaining pitches. The most recent monitoring report indicates that the overall project will complete on-time, to design quality and within agreed budget of £11.6 million. A retention of £556,000 (10 per cent of the Lottery award) has been held as a retention in 2008-2009 until the final account is processed.

b Revenue Programmes

1 Athlete Support Programme

'A Sports Council Lottery Fund revenue programme to assist Northern Ireland's leading sports people to compete successfully at international level'

The total value of awards under this programme amounted to £435,328. This involved making 72 awards totalling £419,720 and award adjustments of £15,608.

Forty of these awards were made to 22 governing bodies of sport in relation to both squad and individual athlete applications. Thirty nine of the 40 were in respect of governing body individual athlete performance plans. One governing body squad performance plan was also funded. The funding provides support towards the costs of additional competitive opportunities, specialist coaching, sports science, medical support and equipment as specified in the performance plan.

The remaining 32 awards were made in respect of 'living costs' which enable individual athletes to prepare adequately for targeted competition.

2 Events Programme

'A Sports Council Lottery Fund revenue programme to assist with the bidding for and running of sports events in Northern Ireland'

A total of £34,500 was awarded to three events under the Events Programme as follows

Awardee	Event	Amount (£)
NI Association of Aermodellors	7th World Jet Masters 2007	10,000
UB Badminton Union of Ireland	Irish International Badminton Championships 2008	4,500
NI Athletic Federation t/a Athletics NI	International Indoor Athletics Championships, 2008	20,000

3 Awards for All

Sports Council has operated its current small grants programmes (Awards for All) since 2001. 'Awards for All' (hereafter 'A4A') operates throughout the UK and is designed to be a simple, accessible, quick funding route for many organisations, especially throughout the community/voluntary sector who benefit from relatively modest, short term cash investments. Within Northern Ireland, A4A has operated across the four principal Lottery distributors – Arts Council for NI, Sports Council, the Heritage Lottery Fund and Big Lottery Fund. The Big Lottery Fund has administered the scheme by co-operative agreement, on behalf of the other Lottery Distributors.

During 2007-2008, Sports Council made commitments totalling £394,500 to 69 projects. All awards were less than £10,000 and the average award was £5,283; this represents a 10 per cent increase in average award compared to 2006-2007.

4 Sport in our Community

The Sport In Our Community Programme supports a range of statutory, community and voluntary sector organisations in

- The development and improvement of physical literacy;
- The development of opportunities for people with disabilities; and
- The creation of sport/physical activities in areas of high social need for those who have not previously had a sustained interest in sport or physical activity.

Sports Council's investment aims to deliver innovative and creative projects which will increase the number of regular, frequent and sustained participants in sport through the deployment of a professional, competent sporting workforce.

During 2007-2008, Sports Council received and agreed award adjustments totalling £1,846.65 in respect of one Sport In Our Community project.

Significant Changes in fixed assets

The movement on fixed assets is set out in note 7 to the financial statements. There were no significant changes during the year. The net book value of tangible fixed assets increased from £4,714 to £6,111 following additions of £6,665 and a depreciation charge of £5,268 for the year. Intangible fixed assets increased from £195 to £4,438 following additions of £6,658 and a depreciation charge of £2,220. A number of assets were also disposed of during the year due to being obsolete.

Retained Funds at the Year End

At the end of the year the Lottery Distribution Account showed an increase in funds of £921,317. This movement along with reserves held at the end of 2006-2007 of £11,082,810 resulted in the retained funds totalling £12,004,127 at 31 March 2008. This amount will be carried forward to the 2008-2009 financial year and will be available for distribution.

A Comment on NLDF Balance Policy

In August 2003 the DCMS issued a Guidance Note (1/03) which proposed that all Lottery Distributors should develop an NLDF policy, and should publish an annual statement in their audited accounts, setting out the basis of the policy and the actions required to manage the NLDF balance. The Sports Council's NLDF policy is included within the accounts at note 9.

Future Developments in National Lottery Distribution Activities

There are no significant developments expected.

Audit

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

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

24 March 2009

Remuneration Report

Remuneration Policy

The remuneration of senior civil servants is set by the Prime Minister following independent advice from the Review Body on Senior Salaries.

The Review Body also advises the Prime Minister from time to time on the pay and pensions of Members of Parliament and their allowances; on Peers' allowances; and on the pay, pensions and allowances of Ministers and others whose pay is determined by the Ministerial and Other Salaries Act 1975.

In reaching its recommendations, the Review Body has regard to the following considerations

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

The Review Body takes account of the evidence it receives about wider economic considerations and the affordability of its recommendations.

Further information about the work of the Review Body can be found at www.ome.uk.com.

The remuneration of all senior civil servants is entirely performance based. Senior staff pay awards are determined by the Northern Ireland Civil Service (NICS) Remuneration Committee.

Within the Sports Council, the Chief Executive is employed on terms analogous to Senior Civil Service Grade 5, while all other executive directors are employed analogous to Grade 7.

The Sports Council Staffing Committee is responsible for approving the Chief Executive's salary and assessing his performance. Its membership is made up of the following Council Members

Staffing Committee Term Completed on 1 January 2008

Professor E Saunders (Chairman)
Ms M Muldoon;
Ms H Brady; and
Dr A Hamill.

Staffing Committee Appointed on 1 January 2008

Mr J Rodgers (Chairman)
Mr D O'Connor
Ms U Duncan
Mr J D'Arcy

All other senior staff positions above Deputy Principal follow the NICS pay and grading spine policy. The Chief Executive assesses all Directors performance.

Service Contracts

Sports Council staff appointments are made in accordance with the Sport Council Recruitment and Selection Policy and Procedures, which requires appointment to be on merit on the basis of fair and open competition but also includes the circumstances when appointments may otherwise be made.

Unless otherwise stated below, the officials covered by this report hold appointments, which are open-ended until they reach the normal retiring age of 65. Policy relating to notice periods and termination payments is contained in the Sports Council Staff Handbook and individual Contracts of Employment.

Eamonn McCartan, Chief Executive was appointed in June 1994. This position is permanent within the definition above as are the executive director positions.

The notice period or compensation for early termination of a contract is 3 months for the Chief Executive and Directors.

Audited Remuneration and Pension Entitlements – Senior Staff

The following section provides detail of the remuneration and pension interests of the Chief Executive and Directors of Sports Council.

Employee	2007-2008		2006-2007	
	Salary £'000	Benefits in kind £	Salary £'000	Benefits in kind £
Eamonn McCartan <i>Chief Executive</i>	95-100 (includes salary arrears from prior years)	154	80-85 (includes salary arrears from prior years)	154
Shaun Ogle <i>Director of Performance</i>	55-60	154	55-60	154
Nick Harkness <i>Director of Participation</i>	55-60	154	55-60	154
Andrew Sloan <i>Director of Corporate Services</i>	55-60	446	55-60	324

Sports Council Members Emoluments

The Ex Chairman and Ex Vice-Chairman of the Sports Council received honorariums totalling £7,959 (2006-2007: £10,634) and £2,625 (2006-2007: £3,500) respectively in 2007-2008. The newly appointed Acting Chairman received honorarium totalling £2,709. The Chairman's honorarium is not recharged 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.

Salary

'Salary' includes gross salary; performance pay or bonuses any allowance, such as London Weighting Allowances, to the extent that it is subject to UK taxation. This report is based on payments made by the Sports Council and thus recorded in these accounts.

Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by the Inland Revenue as a taxable emolument. Each individual received a benefit in kind of £154, which relates to luncheon vouchers. The Director of Corporate Services also received a benefit in kind for £292 relating to professional fees.

Sports Council Pensions

The Sports Council participates in the Northern Ireland Local Government Officers' Superannuation Committee Scheme (NILGOSC) and made contributions for 91 employees. During the year 21 were employed for part of the year, and one employee went on a career break.

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 held separately from assets of the employers. The scheme is funded by employers participating in the NILGOSC scheme who pay contributions at rates determined by an independent professionally qualified actuary on the basis of regular valuations using the projected unit method. During the year ended 31 March 2008 the Sports Council contributed 13 per cent of pensionable salary. The scheme is contributory with members of staff paying five-six per cent of pensionable salary.

Contributions for the year are disclosed in note 4 to the accounts.

Employee	Pensionable Earnings	Real increase in pension and related lump sum at age 60	Accrued pension at age 60 as at 31 March 2008 and related lump sum	CETV at 31 March 2007	CETV at 31 March 2008	Real increase in CETV
	£	£	£	£	£	£
Eamonn McCartan Chief Executive	86,926	1,772 plus 5,315 lump sum	30,341 plus 91,023 lump sum	464,683	524,052	48,971
Shaun Ogle Director of Performance	58,029	1,076 plus 3,229 lump sum	16,010 plus 48,029 lump sum	203,810	232,503	23,882
Nick Harkness Director of Participation	58,029	1,104 plus 3,311 lump sum	17,198 plus 51,594 lump sum	199,835	228,967	22,843
Andrew Sloan Director of Corporate Services	59,402	870 plus 2,611 lump sum	7,230 plus 21,690 lump sum	73,567	88,990	13,099

The above figures do not include salary accruals.

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The CETV figures, and from 2003-2004 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the NILGOSC pension arrangements and for which the CS Vote has received a transfer payment commensurate with the additional pension liabilities being assumed. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated within the guidelines and framework prescribed by the Institute and Faculty of Actuaries.

Real increase in CETV

This reflects the increase in CETV effectively funded by the employer. It takes account of the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

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

24 March 2009

Statement of the Council's and Accounting Officer's responsibilities

The Sports Council is required to prepare a statement of accounts for each financial year in accordance with section 35(2) & (3) of the National Lottery etc. Act 1993 and accounts direction given by DCAL, with the approval of the Secretary of State for Culture, Media and Sport.

The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Sports Council's Lottery distribution activities 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 principal Accounting Officer is required to comply with the requirement of the Government Financial Reporting Manual and in particular to

- observe the accounts direction issued by DCAL on behalf of the Secretary of State for Culture, Media and Sport, including the relevant accounting and disclosure requirements and apply suitable accounting policies on a consistent basis;
- make judgments and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the accounts; and
- prepare the accounts on a going concern basis.

The Accounting Officer for DCAL has designated the Chief Executive of the Sports Council as the Accounting Officer for the Sports Council. His relevant responsibilities as Accounting Officer, including his responsibility for the propriety and regularity of the finances for which he is answerable and for the keeping of proper records, are set out in the Non-Departmental Public Bodies' Accounting Officer Memorandum issued by the Northern Ireland Department of Finance and Personnel, the guidance contained within 'Managing Public Money' also issued by the Department of Finance and Personnel (DFP), and in the Financial Directions issued by the DCAL on behalf of the Secretary of State for Culture, Media and Sport under s26(3) of the National Lottery etc. Act 1993.

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

24 March 2009

Statement on 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 Managing Public Money; and ensuring compliance with the requirement of Sports Council's Management Statement, Financial Memorandum and Statement of Financial Requirements.

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.

The Sports Council also adheres to best practice as per the Lottery Financial Directions. These directions are currently incorporated within the Sports Council's Management Statement and Financial Memorandum.

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 realised 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 2008 and up to the date of approval of the annual report and accounts, and accords with the HM 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 their own areas of work.

During the year 2007-2008, there was significant training carried out for Sports Council personnel. All staff received Fraud Awareness and Grant Funding training delivered by CIPFA. In addition, new members of staff were taken through an extensive Induction programme which includes: employment, finance and accountability arrangements. New staff obtained training on Section 75 by an external consultant, whilst existing staff were given refresher training on the same subject.

The Sports Council is currently funding a number of people to undertake courses aimed at increasing their knowledge, whilst reducing risk for the organisation. Three members of staff were being funded to undertake Accountancy Qualifications; one became fully qualified during the year. Two members of staff are being funded to undertake PhDs in the areas of Policy & Research and Marketing practices. The Human Resource Manager is being funded to complete an LLM in Employment Law whilst the Human Resource Officer is in the second year of a two-year CIPD course. Two members of staff were trained on 'Access to Information' delivered by CIPFA which covers the Freedom of Information Act.

The Human Resource Team underwent extensive training by external providers. These areas included Employment Law updates; Employing migrant workers; Age discrimination; Handling discipline and grievances; Handling redundancies; Recruitment and Selection; Managing absence; Trade unions; Rehabilitation of offenders; Payroll training; and Inland Revenue payments including expenses. On the basis of this training the Human Resource Department commenced training Community Organisations who are Sports Council grant recipients in Recruitment & Selection, Employee Status and Section 75 to ensure they comply with the conditions of their respective awards.

During the year the Sports Council procured an Integrated Human Resource System to automate much of the paper-based systems and thereby reduce the potential risk of administrative errors. This is due to go live in 2008-2009.

All new policies introduced during the year have been fully consulted on and screened for Section 75 compliance. Following an extensive audit of policies, procedures and practices within Sports Council, the organisation was awarded with the Investors in People accreditation. The Sports Council also registered with Access NI in order to comply with legislation in relation to carrying out police checks on staff working in posts that involve contact with children and vulnerable adults.

A new Council was appointed in January 2008. They received 'On Board Training' by CIPFA covering their governance and accountability responsibilities. Audit Committee members will undertake additional training on their roles and responsibilities in 2008-2009.

The risk and control framework

Risk Management Policy and Register

The Sports Council has an established 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 of the Sports Council as required. Risk reviews are a fixed agenda item on all management and team meetings.

The Sports Council has a risk register in place which identifies the key risks facing the Sports Council. These have been categorised under nine broad headings. The risk register 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.

The risk register is also presented for approval to the Audit Committee and Council each year.

Investment Policy

The Sports Council throughout the year operated its Investment Policy, which is designed to ensure the Sports Council

- Complies with the Department for Finance and Personnel's requirements for the Sports Council, as a Non-Departmental Public Body to adhere to the Northern Ireland Preface to The Green Book (Guidance for Northern Ireland Departments on the Appraisal, Evaluation, Approval and Management of Policies, Programmes and Projects) and satisfy public accountability requirements;
- Applies the principle of proportionate effort, thus ensuring that undue burden is not placed on applicants or indeed Sports Council staff; and
- Improves the efficient and effective operation of the Sports Council activities, ensuring best practice and consistency across the organisation. The business case methodology, being used to define problems and find solutions to offer the best value for money for the Sports Council. The risk management process provides the Sports Council with an increased understanding of risks, thus improving decision-making to adapt to changes and avoid failures. The monitoring and evaluation process provides lessons to improve the decision-making process and justifies the case for increased expenditure in sport.

The three specific policies implemented throughout the Sports Council were as follows

- The Sports Council Business Case Policy – designed to outline policy recommendations for the formal use of Business Case methodology in all Sports Council investments;
- The Sports Council Risk Management Policy – designed to outline policy recommendations for the formal framework for risk assessment and management in all Sports Council investment decisions, particularly at a programme and project level; and
- The Sports Council Monitoring Policy – designed to outline policy recommendations for the formalisation of a monitoring and evaluation framework at a corporate, programme and project level.

In 2008-2009 the Sports Council will continue to work via its investment policy.

Conflict of Interests

The Sports Council operates a Conflict of Interest policy. Throughout the year the Sports Council has abided by the procedures for handling potential conflicts of interest between its members and its officers and organisations submitting projects. These procedures include maintenance of a register of interests. Sports Council members or officers declaring any direct interest in grant applications exclude themselves from the assessment and decision-making process.

Fraud

The Sports Council has an approved Anti Fraud and Corruption policy. The document explains the steps that must be taken where fraud is suspected or discovered and provides guidance specifically regarding attempts at multiple application fraud with the preventative measures detailed. The Sports Council also operates a computerised database of all awards funded and applications received. Users can identify the number of applications/value of awards made to an organisation. Alerts may be placed on the system to ensure users are aware of any issues/problems particular to an organisation, before progressing further with funding.

Value for Money

The Sports Council ensures it applies value for money principles in all of its practices. This is carried out at the top level via the investment policy that intentionally covers value for money within the production of business cases for funding. The Sports Council also includes value for money during tendering exercises for the procurement of goods/services and in the sharing of administration functions with other bodies.

The Department of Culture Arts and Leisure has a service level agreement in place with Central Procurement Division, regarding the use of their services during procurement/construction exercises. The Sports Council falls within the remit of this service level agreement and has implemented it.

Inefficiency

The Sports Council avoids inefficiency through applying its investment policies and adhering to government procurement guidelines. In addition, the budgeting process and production of management accounts ensures that funds are allocated to projects which have been identified as priority areas.

The Sports Council continually reviews its organisation structure with the aim to ensure efficiencies are made and the harmonization of procedures across the organisation.

Loss of Grant

The Sports Council has terms and conditions in place for all grant awards. These terms and conditions outline what the grant recipient must adhere to and they also incorporate a clause which enables clawback of grant paid if terms and conditions of award are not met. In addition, the Sports Council has procedures manuals in place which outline the detailed processes which a grant award must go through before monies are released. Procedures are annually reviewed by internal audit to ensure the Sports Council is adhering to them and any recommendations to further enhance controls/procedures are incorporated.

Additionality Principle

This term refers to the policy that Lottery funding should be additional to and clearly distinct from public expenditure and provision. The Sports Council ensures the additionality principle is implemented via its NLDF Policy (see note 9), budget setting process and through a challenge fund process for all grant programmes which reviews such areas as financial viability, partnership funding etc.

Review of effectiveness

As Accounting Officer, I also 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.

The Sports Council and DCAL reviews the Sports Council Management Statement with the aim to ensure it complies with DFP guidance, best practice and to ensure it remains robust.

The Sports Council continues to review its programmes and procedures in order to ensure that it meets appropriate standards, best practice and continues to work towards efficiencies. This will continue in 2008-2009 via reviewing policies and procedures, training programmes and reassessing contractual agreements.

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 2007 and its internal auditor for the year 2007-2008. The Audit Committee reported back to the Sports Council following each of its meetings.

The Sports Council internal auditor produced the annual audit assurance statement which provided a satisfactory level of assurance for the year 2007-2008.

A quality review of the Internal Audit function was initiated by DCAL and carried out by Business Consultancy Services in early 2008. The purpose of the review was to provide an opinion on the level of compliance by the SNI Internal Audit Function with the Government Internal Audit Standards (GIAS). The review raised a number of concerns as to the compliance of the audit function with the Standards awarding a 'partial' assurance rating. Subsequent to this review, significant work was undertaken to address the areas of non compliance. These have now been fully addressed and the Permanent Secretary informed on the actions taken by SNI.

The Sports Council has a risk register in place that is reviewed regularly by the senior management team. It is also reviewed by Audit Committee who will update Council at the same time. The last review by Audit Committee took place in February 2009.

Throughout the year I obtain assurance from senior managers, based on information and reports produced by them. I am satisfied that systems of internal control were adequate in 2007-2008.

The Sports Council has a procedure in place to ensure that all losses are appropriately handled and reported to DCAL. During the year 2007-2008 the following losses occurred and have been notified to DCAL and the Northern Ireland Audit Office

Description	Written Down Value
	£
Theft of a Sports Council Laptop and Mobile Phone	50
Theft of Specialised Sporting Equipment	350
Tickets – Non Attendance by Recipient	16
Specialised Sports Equipment Stores Loss	1,149
Total	1,565

The Sports Council continues to review systems and controls to ensure that losses are kept to a minimum. All employees of Sports Council have been reminded of the importance of ensuring equipment is kept safe and secure at all times.

Exceptional

In August 2006 the Sports Council undertook an audit of one of its grant recipients. On the basis of misinformation being provided to the Sports Council's audit team and a number of issues regarding accounting practices a member of staff within the organisation raised concerns with senior management. An investigation took place and the Sports Council was formally informed in September 2006 that a fraud had occurred.

Sports Council undertook a forensic audit of the grant recipient to determine the exact value of the fraud. The fraud has been calculated to be £74,831. Of the £74,831 defalcation at the Sports Institute Northern Ireland, an amount of £64,592 has been recovered. The company continues to seek recovery of the remaining balance. However, if this is not achievable the Sports Council has also obtained approval from DCAL to permit Sports Council to underwrite 50 per cent of any loss.

Sports Council is continuing to investigate £4,122 suspected frauds with two grant recipients under the Awards for All programme.

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

24 March 2009

The Certificate and Report of the Comptroller and Auditor General to the Houses of Parliament

I certify that I have audited the financial statements of the Sports Council for Northern Ireland Lottery Distribution Account for the year ended 31 March 2008 under the National Lottery etc Act 1993 (as amended by the National Lottery Act 1998). These comprise the Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and Statement of Total Recognised Gains and Losses and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration Report that is described in that report as having been audited.

Respective responsibilities of the Council, Accounting Officer and Auditor

The Council and Chief Executive as Accounting Officer are responsible for preparing the Annual Report, the Remuneration Report and the financial statements in accordance with the National Lottery etc Act 1993 (as amended by the National Lottery Act 1998) and Department of Culture, Arts and Leisure directions made thereunder on behalf of the Secretary of State for Culture, Media and Sport, and for ensuring the regularity of financial transactions. These responsibilities are set out in the Statement of the Council's and Accounting Officer's Responsibilities.

My responsibility is to audit the financial statements and the part of the Remuneration Report to be audited in accordance with relevant legal and regulatory requirements, and with International Standards on Auditing (UK and Ireland).

I report to you my opinion as to whether the financial statements give a true and fair view and whether the financial statements and the part of the Remuneration Report to be audited have been properly prepared in accordance with the National Lottery etc Act 1993 (as amended by the National Lottery Act 1998) and Department of Culture, Arts and Leisure directions made thereunder on behalf of the Secretary of State for Culture, Media and Sport. I report to you whether, in my opinion, certain information given in the Annual Report, which comprises the Director's Report, Management Commentary and Remuneration Report, is consistent with the financial statements. I also report whether in all material respects the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

In addition, I report to you if the Sports Council for Northern Ireland has not kept proper accounting records, if I have not received all the information and explanations I require for my audit, or if information specified by HM Treasury regarding remuneration and other transactions is not disclosed.

I review whether the Statement on Internal Control reflects the Sports Council for Northern Ireland's compliance with HM Treasury's guidance, and I report if it does not. I am not required to consider whether this statement covers all risks and controls, or form an opinion on the effectiveness of the Sports Council for Northern Ireland's corporate governance procedures or its risk and control procedures.

I read the other information contained in the Annual Report and consider whether it is consistent with the audited financial statements. This other information comprises the Director's Report, Management Commentary and unaudited part of the Remuneration Report. I consider the implications for my report if I become aware of any apparent misstatements or material inconsistencies with the financial statements. My responsibilities do not extend to any other information.

Basis of audit opinions

I conducted my audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. My audit includes examination, on a test basis, of evidence relevant to the amounts, disclosures and regularity of financial transactions included in the financial statements and the part of the Remuneration Report to be audited. It also includes an assessment of the significant estimates and judgments made by the Sports Council for Northern Ireland and Accounting Officer in the preparation of the financial statements, and of whether the accounting policies are most appropriate to the Sports Council for Northern Ireland Lottery Distribution Account'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 and the part of the Remuneration Report to be audited are free from material misstatement, whether caused by fraud or error, and that in all material respects the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements and the part of the Remuneration Report to be audited.

Opinions

Audit opinion

In my opinion

- the financial statements give a true and fair view, in accordance with the National Lottery etc Act 1993 (as amended by the National Lottery Act 1998) and directions made thereunder by the Department of Culture Arts and Leisure on behalf of the Secretary of State for Culture, Media and Sport, of the state of the Sports Council for Northern Ireland Lottery Distribution Account's affairs as at 31 March 2008 and of its increase in funds for the year then ended;
- the financial statements and the part of the Remuneration Report to be audited have been properly prepared in accordance with the National Lottery etc Act 1993 (as amended by the National Lottery Act 1998) and directions made thereunder by the Department of Culture, Arts and Leisure on behalf of the Secretary of State for Culture, Media and Sport; and
- information given in the Annual Report, which comprises the Director's Report, Management Commentary and Remuneration Report, is consistent with the financial statements.

Opinion on regularity

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

Report

I have no observations to make on these financial statements.

T J Burr
Comptroller and Auditor General

1 April 2009

National Audit Office
151 Buckingham Palace Road
Victoria
London, SW1W 9SS

Income & Expenditure Account for the year ended 31 March 2008

	Notes	2007-2008 £	2006-2007 £
Proceeds from NLDF	2	5,210,239	5,227,505
Investment Income from NLDF	2	432,748	1,142,459
Other Income	3	43,188	45,366
Total income		<u>5,686,175</u>	<u>6,415,330</u>
New lottery grants made	14a	4,476,022	6,276,556
Hard de-commitments	14a	(543,697)	(3,303,110)
Grant clawback	11a	17,982	(15,319)
Staff costs – recharge	4	464,826	412,072
Staff cost – direct costs	4	2,359	0
Depreciation	7	7,488	6,511
Other operating costs – direct costs	5	103,296	121,109
– recharge	5	228,275	197,530
Unrealised loss on investment in National Lottery Fund Account Account		0	108,176
Total expenditure		<u>4,756,551</u>	<u>3,803,525</u>
Increase in funds before taxation		929,624	2,611,805
Taxation		(8,307)	(8,409)
Increase in Funds		<u>921,317</u>	<u>2,603,396</u>

The income and expenditure relate to continuing activities.

Statement of Total Recognised Gains and Losses for the year ended 31 March 2008

	Notes	2007-2008 £	2006-2007 £
Increase in funds for the year		921,317	2,603,396
Total recognised gain for the year		<u>921,317</u>	<u>2,603,396</u>

The notes on pages 27 to 38 form part of these financial statements.

Balance Sheet as at 31 March 2008

	Notes	2007-2008 £	2006-2007 £
Fixed assets			
Tangible assets	7a	6,111	4,714
Intangible assets	7b	4,438	195
		<u>10,549</u>	<u>4,909</u>
Current assets			
Investments – NLDF Balance	8	20,868,738	23,232,130
Cash at Bank	10	312,995	291,169
Debtors & prepayments	11a	131,893	29,485
		<u>21,313,626</u>	<u>23,552,784</u>
Creditors: due within one year			
Grant hard commitments	12a	(5,117,572)	(6,951,823)
Other creditors	12a	(334,454)	(307,377)
Net current assets		<u>15,861,600</u>	<u>16,293,584</u>
Total assets less current liabilities		<u>15,872,149</u>	<u>16,298,493</u>
Creditors: due greater than one year			
Grant hard commitments	13a	(3,868,022)	(5,215,683)
Total assets less total liabilities		<u>12,004,127</u>	<u>11,082,810</u>
Represented by:			
<i>Reserves</i>			
Income & expenditure	15	12,004,127	11,082,810
		<u>12,004,127</u>	<u>11,082,810</u>

Dominic Walsh 24 March 2009
Chairman
Sports Council for Northern Ireland

Eamonn McCartan 24 March 2009
Chief Executive and Accounting Officer
Sports Council for Northern Ireland

The notes on pages 27 to 38 form part of these financial statements.

Cash Flow Statement for the year ended 31 March 2008

	2007-2008	2006-2007
	£	£
Operating Activities		
Received from the NLDF	8,006,379	7,975,994
Other Cash Receipts	14,972	5,173
Grants Paid*	(7,291,992)	(7,538,883)
Claw back*	47,380	81,049
Cash Paid to SCNI – Recharge for Staff Time/Overheads	(661,465)	(600,300)
Cash Paid to Employees	(13,782)	(20,670)
Other Cash Payments	(103,590)	(98,634)
	<hr/>	<hr/>
Net cash Outflow from Operating Activities	(2,098)	(196,271)
Return on Investments and Servicing of Finance		
Treasury Interest	36,954	33,112
Taxation Paid		
Corporation Tax	(8,339)	(4,680)
Capital Expenditure		
Purchase of Assets	(4,691)	(5,347)
Increase/(Decrease) in Cash	21,826	(173,186)
	<hr/>	<hr/>

The notes on pages 27 to 38 form part of these financial statements.

Notes to the Cash Flow Statement

1 Reconciliation of movement in funds to net cash outflow from operating activities

	Note	2007-2008 £	2006-2007 £
Increase in funds		929,624	2,611,805
Depreciation charges		7,488	6,511
Loss on disposal		196	0
Interest receivable		(33,808)	(36,669)
Decrease in NLDF Investment		2,363,392	1,714,206
(Increase)/decrease in debtors and prepayments		(105,554)	67,037
(Decrease)/increase in creditors less than one year		(1,815,775)	90,906
(Decrease) in creditors greater than one year		(1,347,661)	(4,650,067)
Net cash outflow from operating activities		(2,098)	(196,271)

2 Reconciliation of net cash flow to movement in net funds

		2007-2008 £	2006-2007 £
Net Funds at 1 April		291,169	464,355
Increase/(decrease) in cash		21,826	(173,186)
Net funds at 31 March		312,995	291,169

*Note 14a details grants payments of £7,114,237. There is a difference of £130,375 between this note and the figure disclosed under operating activities in the cash flow. This is due grant hard commitments reflecting the payments made by Awards for All to grant recipients on behalf of Sports Council. A debtor is shown in note 11 for Sports Council cash held by Awards for All.

The notes on pages 27 to 38 form part of these financial statements.

Notes to the Accounts

1 Accounting policies

a Basis of accounting

These financial statements have been prepared under the historical cost convention and in a form directed by the Secretary of State with the consent of DFP in accordance with Section 35(3) of the National Lottery etc Act 1993 and as directed in the Accounts Direction issued by the Department of Culture, Arts and Leisure a copy of which are available within the Sport Council's Management Statement Appendix F. While the Accounts Direction requires inclusion of assets at their value to the business by reference to current cost, for 2007-2008 the Sports Council believes that these are not materially different to the historic cost shown in the balance sheet.

Without limiting the information given, the financial statements meet the accounting and disclosure requirements of the Companies (Northern Ireland) Order 1986 and Accounting Standards issued, or adopted, by the Accounting Standards Board and disclosure requirements issued by the Department of Finance and Personnel in so far as those requirements are appropriate. Significant departures from accounting standards are disclosed and explained in the notes and the financial effects quantified where practicable.

b Tangible fixed assets

Fixed assets

The Sports Council for Northern Ireland applies 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. Fixed assets are recharged to the Lottery Distribution Accounts at the end of each financial year, on the basis of assets acquired/utilised specifically for lottery activities (see 1g).

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 the year in which the asset is acquired; no depreciation is charged in the year in which the asset is disposed.

Assets are depreciated over their useful lives as follows

	2007-2008
Information Technology (Hardware)	3 Years
Office Furniture & Equipment	5 years

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

c Intangible assets

Intangible assets relate to the purchase of software and licences. These are included at cost and written off over a 3 year period, which is their useful economic life.

d 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.

The Sports Council's share of any net surplus (asset) or net deficit (liability) of the defined benefit scheme is disclosed separately in the Sports Council Northern Ireland's Exchequer Accounts.

e NLDF Account

Balances held in the NLDF remain under the stewardship of the Secretary of State for Culture, Media and Sport. However, the share of these balances attributable to the Sports Council is as shown in the accounts and, at the balance sheet date, has been certified by the Secretary of State for Culture, Media and Sport as being available for distribution by it in respect of current and future commitments.

f Income

All income received, whether Lottery proceeds or other income, is credited to income in the year to which it is receivable.

Grant clawbacks are shown under the expenditure section of the income and expenditure account; and are lodged to the Sports Council Lottery Fund bank account.

g Allocation of costs

The apportionment of staffing and indirect costs transferred from the Sports Council for Northern Ireland to Sports Council Lottery Distribution Account is based on a Service Level Agreement. This is reviewed annually to ensure recharges are appropriate and reflect the time which staff spend on lottery activities and the proportion of indirect costs which relate to lottery activities.

h Grant commitments

The following are the two types of grant commitments

- 1 A soft commitment occurs when there is agreement in principle by Sports Council to fund a scheme and a formal offer made to the applicant body.
- 2 A hard commitment is analogous to a commitment arising from a legally binding contract.

A soft commitment changes to a hard commitment as soon as the applicant returns a signed copy of the contract offer having complied with any special conditions incorporated in the contract.

i Operating lease

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

2 Proceeds from Lottery

	2007-2008	2006-2007
	£	£
Proceeds from National Lottery	5,210,239	5,227,505
Investment returns on balances held at NLDF	432,748	1,142,459
Total	<u>5,642,987</u>	<u>6,369,964</u>

3 Other income

	2007-2008	2006-2007
	£	£
Bank interest	33,808	36,669
Other income	9,380	8,697
Total	<u>43,188</u>	<u>45,366</u>

4 Staff costs

	2007-2008	2006-2007
	£	£
Salaries & wages	386,860	333,843
Social Security costs	29,524	26,493
Other pension costs	48,442	36,182
Temporary staff costs	0	15,554
Total Recharges	464,826	412,072
Temporary staff costs	2,359	0
Total Staff Costs	467,185	412,072

Of the above staff costs £464,826 (2006-2007: £412,072) were incurred by the Sports Council and recharged to the Lottery Distribution Account. The average number of full-time equivalent persons employed by the Sports Council and deployed on Lottery duties during the period from April 2007 to March 2008 was 15 (2006-2007: 13) staff.

All staff costs and full time equivalent persons are classified as other staff. There are no ministerial/special adviser costs or permanently employed staff of the Lottery Account.

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 2007-2008 was £117,152 (2006-2007: £100,946). Salary for the Chief Executive includes 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 and is termed a permanent post.

As part of the Service Level Agreement with Sports Council Exchequer the Chief Executive's time is now incorporated within the desk charge.

Sports Council Members Emoluments

The Ex Chairman and Ex Vice-Chairman of the Sports Council received honorariums totalling £7,959 (2006-2007: £10,634) and £2,625 (2006-2007: £3,500) respectively in 2007-2008. The newly appointed Acting Chairman received honorarium totalling £2,709. The Chairman's honorarium is not recharged 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 Scheme

The Sports Council participates in the Northern Ireland Local Government Officers' Superannuation Committee Scheme (the NILGOSC scheme). The NILGOSC scheme is part of the Local Government Pension Scheme (LGPS) and is a multi-employer, defined benefit scheme. It is contracted out of the State Second Pension. Employees' contributions are fixed (mostly at the level of six per cent of pay). Employers pay the balance of the cost of the scheme. The actual cost will not be known until the final pensioner dies, and employers' contributions are set to meet the expected cost of the benefit. The employers' contributions are reviewed at a series of three yearly valuation exercises. The last formal valuation of the Fund was at 31 March 2007, with the next formal valuation due as at 31 March 2010.

In order to assess the value of the Employer's liabilities in the Fund as at 31 March 2008, the actuary rolled forward the value of the Employer's liabilities calculated as at the latest formal funding valuation, allowing for the different financial assumptions required under FRS17. The key assumptions for the roll forward valuation at 31 March 2008 are set out below. The figures marked 'real' are net of assumed price inflation.

Assumptions	31 March 2008		31 March 2007		31 March 2006	
	% p.a Nominal	% p.a Real	% p.a Nominal	% p.a Real	% p.a Nominal	% p.a Real
Price increases	3.6%	0%	3.2%	0%	3.1%	0%
Salary increases	5.1%	1.5%	4.7%	1.5%	4.6%	1.5%
Pension increases	3.6%	0%	3.2%	0%	3.1%	0%
Discount rate	6.9%	3.2%	5.4%	2.1%	6.0%	2.8%

The return on the Fund in market value terms for the year to 31 March 2008 is estimated to be (3.6 per cent), based on actual Fund returns of 4.1 per cent for the period 1 April 2007 to 31 December 2007 and index returns thereafter.

Assets (Employer)	31 March 2008		31 March 2007		31 March 2006	
	Long Term Return % p.a	Assets £(000)	Long Term Return % p.a	Assets £(000)	Long Term Return % p.a	Assets £(000)
Equities	7.7%	5,785	7.8%	5,349	7.4%	5,300
Bonds	5.7%	850	4.9%	1,001	4.6%	800
Property	5.7%	596	5.8%	730	5.5%	500
Cash	4.8%	113	4.9%	81	4.6%	100
Total	7.3%	7,344	7.2%	7,162	6.9%	6,600

Net Pension Asset as at	31 March 2008 £(000)	31 March 2007 £(000)	31 March 2006 £(000)
Estimated employer assets (A)	7,344	7,162	6,600
Present value of scheme liabilities	8,138	8,848	6,900
Property value of unfunded liabilities	0	0	0
Total value of liabilities (B)	8,138	8,848	6,900
Net pension liability (A-B)	(794)	(1,686)	(300)

The valuation revealed that the Net Pension Asset as at 31 March 2008 is a liability of £794,000 (2006-2007: £1,686,000). As Sports Council has a constructive obligation to fund any deficit allocated to its share of the Fund the full amount of the deficit has been recognised.

All assets, liabilities and operating costs relating to the pension scheme are processed through the Sports Council Exchequer Accounts. A recharge is made to the Sports Council Lottery Distribution Accounts for any pension costs incurred on behalf of the Lottery. However, under FRS 17 it has not been possible to identify the Sports Council Lottery Distribution Funds share of the scheme.

Contributions for the year were as follows

	2007-2008 £	2006-2007 £
Employers	29,524	26,392
Employees	22,918	19,626
Total	52,442	46,018

5 Other operating costs

	Total 2007-2008 £	Direct 2007-2008 £	Recharge 2007-2008 £	Total 2006-2007 £
Travel & subsistence	17,740	14,201	3,539	20,126
Recruitment	3,960	0	3,960	7,231
Training	2,696	760	1,936	2,121
Publications, printing, stationery & IT consumables	3,837	3,837	0	9,612
Telephone & postage	4,400	565	3,835	7,258
Professional & consultancy fees	20,343	20,148	195	19,432
Internal audit fee	0	0	0	0
External audit fee	23,500	23,500	0	23,500
Repairs & renewals	60	60	0	1,934
Loss on disposal	196	196	0	0
Sundry expenses	32	32	0	0
Bank charges	121	171	(50)	62
Publicity	60,862	2,263	58,599	43,198
Lottery promotion	9,073	0	9,073	13,900
Photography	0	0	0	30
Research & evaluation	304	304	0	705
Courses & conferences	2,591	95	2,496	4,958
Awards for all administration costs	37,164	37,164	0	38,682
SCNI overhead charge	144,692	0	144,692	125,890
Total	331,571	103,296	228,275	318,639

Of the above total for 2007-2008 £228,275 (2006-2007: £197,530) was initially incurred by the Sports Council's grant-in-aid account and recharged to the Lottery Distribution Account.

6 Operating Lease

At 31 March 2008 annual commitments under operating leases are set out below

	2007-2008 Rent £	2006-2007 Rent £
<i>Operating leases which expire:</i>		
Within one year	4,320	4,320
Within two and five years inclusive	0	0
Over five years	0	0
Total	4,320	4,320

The rent of land and buildings is an on going agreement with Sports Council for Northern Ireland.

7a Tangible fixed assets

	Information Technology £	Office Furniture & Equipment £	Total £
Cost			
At 1 April	50,190	17,744	67,934
Additions	6,665	0	6,665
Disposals	(4,209)	0	(4,209)
At 31 March	<u>52,646</u>	<u>17,744</u>	<u>70,390</u>
Depreciation			
At 1 April	45,476	17,744	63,220
Charge for the year	5,268	0	5,268
Disposals	(4,209)	0	(4,209)
At 31 March	<u>46,535</u>	<u>17,744</u>	<u>64,279</u>
Net book value			
At 31 March 2008	<u>6,111</u>	<u>0</u>	<u>6,111</u>
At 31 March 2007	<u>4,714</u>	<u>0</u>	<u>4,714</u>

7b Intangible fixed assets

	Information Technology £
Cost	
At 1 April	54,192
Additions	6,658
Disposals	(10,720)
At 31 March	<u>50,130</u>
Depreciation	
At 1 April	53,997
Charge for the year	2,220
Disposals	(10,525)
At 31 March	<u>45,692</u>
Net book value	
At 31 March 2008	<u>4,438</u>
At 31 March 2007	<u>195</u>

8 Reconciliation of movement of funds

	2007-2008	2006-2007
	£	£
Balances held in NLDF		
Proceeds from Lottery	5,597,078	6,369,964
Drawn down in year	(8,006,379)	(7,975,994)
Total increase/(decrease) in Funds	(2,409,301)	(1,606,030)
Unrealised gain/(loss) on investment	45,909	(108,176)
Balance at 1 April 07	23,232,130	24,946,336
Balance at 31 March 08	20,868,738	23,232,130

The funds held in the NLDF are invested on its behalf by the National Investment and Loans Office. The above balances are based on the distribution of National Lottery funds set out in the National Lottery Act as amended. Interest earned on the sums invested is apportioned to each of the 12 Lottery Distributors on the basis of their percentage of the total remaining NLDF Funds at the time the interest is received. The market value of investments held by the NLDF on behalf of the Sports Council's Lottery Distribution Account at 31 March 2008 was £20,868,738 (2006-2007: £23,232,130). The actual cost of the NLDF balance at 31 March 2008 was £20,822,829 (2006-2007: £23,511,001).

9 NLDF Balance Policy

In August 2003 DCMS issued 'National Lottery Guidance Note 1/03: Management of NLDF Balances'. This guidance note proposes that each Lottery Distributor should have an NLDF balance policy and should publish a statement on its policy in its Annual Report and Accounts. This should include a target for the size of its NLDF balance based on an assessment of needs over the next three financial years.

The following is the policy as approved by the Sports Council

The Sports Council aims to keep NLDF balances at a prudent level that will maximise its ability to achieve its strategic objectives, and to ensure the speedy progress of existing and future commitments. In setting its target balances the Sports Council will seek to ensure that it neither compromise existing commitments nor unreasonably constrain its ability to make future commitments.

In April 2007 Sports Council agreed that the NLDF balance should decline as follows

- by 31 March 2008 to achieve a NLDF balance of £17.75 million; and
- by 31 March 2009 to achieve a NLDF balance of £9.60 million.

At 31 March 2008 the Sport Council NLDF balance was £20.87 million. The difference between the actual balance and the target balance related to two main issues:

- 1 Delay in the implementation of the SINI project at the UU; and
- 2 Delay in the ability of applicants to the Building Sport programme to move from Stage 1 approval to commencement on site.

10 Cash at bank

	2007-2008	2006-2007
	£	£
Cash at bank	312,995	291,169

11a Debtors and prepayments

	2007-2008	2006-2007
	£	£
Bank interest receivable	2,631	5,777
Grant clawbacks	1,483	15,319
Other debtors	127,779	8,389
	<u>131,893</u>	<u>29,485</u>

The following adjustment to the accounts has been required to reflect Awards for All as per other lottery distributors

	2007-2008	2006-2007
	£	£
Grant clawback	(1,483)	(15,319)
Payment to awards for all	19,465	0
Adjustment to grants	<u>17,982</u>	<u>(15,319)</u>

11b Intra Government balances

There are no Intra Government balances in debtors and prepayments at the year end.

12 Creditors: due within one year*12a Analysis by type*

	2007-2008	2006-2007
	£	£
Corporation Tax payable	8,461	8,492
Trade creditors	148,479	287,223
Other creditors	5,022,307	6,730,106
Amount owed to SCNI	272,779	233,379
	<u>5,452,026</u>	<u>7,259,200</u>

A sum of £95,265 (2006-2007: £221,717) under Trade Creditors relates to grant commitments for which claims for payment had been received at 31 March 2008.

The sum of £5,022,307 (2006-2007: £6,730,106) under other creditors refers to grant hard commitments payable in 2008-2009.

12b Intra-Government balances

	2007-2008	2006-2007
	£	£
Balances with central government	8,461	8,492
Balances with local authorities	486,155	436,482
Balances with other government organisations	3,397,505	6,803,580
Balances with bodies external to government	1,559,905	10,646
	<u>5,452,026</u>	<u>7,259,200</u>

13 Creditors: greater than one year*13a Analysis by type*

	2007-2008	2006-2007
	£	£
Grant commitments	3,868,022	5,215,683
	<u>3,868,022</u>	<u>5,215,683</u>

13b Intra-Government balances

	2007-2008	2006-2007
	£	£
Balances with local authorities	458,988	0
Balances with other government organisations	140,225	3,743,394
Balances with bodies external to government	3,268,809	1,472,289
	<u>3,868,022</u>	<u>5,215,683</u>

14a Hard commitments

	2007-2008	2006-2007
	£	£
Hard Commitments Brought Forward	12,167,506	16,732,943
Hard Commitments Met in the Year	(7,114,237)	(7,538,883)
Hard De-Commitments	(543,697)	(3,303,110)
Hard Commitments Made	4,476,022	6,276,556
Balance of Hard Commitments outstanding carried forward	<u>8,985,594</u>	<u>12,167,506</u>

Profile of Hard Commitments

	2007-2008	2006-2007
	£	£
Payable in 2007-2008	0	6,951,823
Payable in 2008-2009	5,117,572	3,879,932
Payable in 2009-2010	2,011,757	1,171,000
Payable in 2010-2011	1,005,508	164,751
Payable in 2011-2012	850,757	0
	<u>8,985,594</u>	<u>12,167,506</u>

There are no commitments expected to be payable after 2011-2012.

Disclosure of Hard Commitments

	Note	2007-2008	2006-2007
		£	£
Trade Creditors	12	95,265	221,717
Other Creditors	12	5,022,307	6,730,106
Creditors Due Greater Than One Year	13	3,868,022	5,215,683
Total Hard Commitments		<u>8,985,594</u>	<u>12,167,506</u>

The Balance Sheet shows a figure of £3,868,022 (2006-2007: £5,215,683) under 'Creditors Due Greater Than One Year: Grant Hard Commitments' and this represents the hard commitments payable 2009-2010 to 2011-2012.

Soft Commitments

	2007-2008	2006-2007
	£	£
Soft Commitments brought forward	137,540	3,572,733
Soft Commitments transferred to Hard Commitments	(4,476,022)	(6,276,556)
Soft De-Commitments	0	0
Soft Commitments made	4,438,557	2,841,363
Balance of Soft Commitments outstanding carried forward	<u>100,075</u>	<u>137,540</u>

14b Analysis of grant payments

	2007-2008	2006-2007
	£	£
Public Sector Bodies	3,571,292	4,690,155
Private Sector Bodies	3,542,945	2,848,728
Total grant payments	<u>7,114,237</u>	<u>7,538,883</u>

15 Income & Expenditure Reserve

	2007-2008	2006-2007
	£	£
Balance at 1 April	11,082,810	8,479,414
Movement in funds – Income & Expenditure Account	921,317	2,603,396
Balance at 31 March 2008	<u>12,004,127</u>	<u>11,082,810</u>

16 Related party transactions

Several members of the Sports Council, its Committees and staff are also involved with suppliers or other sports organisations in Northern Ireland either directly or indirectly as a result of a family relationship, a close friendship or business relationship. These individuals make an annual declaration of their interests and do not take part in discussions and decisions to make commitments to those organisations with which they have had a declared interest. A list of the commitments made to the organisations concerned and details of who made the declaration of interest is shown below. All of the transactions relating to the organisations were conducted at arms length by the Sports Council.

Organisation/Individual	Commitments £	Individual
McClure Waters	Contract for Services	J Beggs
BDO Stoy Hayward	Contract for Services	J Beggs
Canoe Association Northern Ireland	10,240	T Fisher R Gregg O Hallissey N Harkness S Millar K O'Hara
Cycling Ulster	32,643	M McGreevy
Ballymote Community Project Ltd	1,347,000	J Poots
Royal Yachting Association	73,950	J Poots
Northern Ireland Athletic Federation	20,000	P Scott
Swim Ulster	10,500	M Smith
North East Area Partnership	3,000	R Smyth
P Brown	1,900	O Brown
Irish Table Tennis Association	12,000	A Strong

Other related parties include

The Sports Council for Northern Ireland is funded by the Department of Culture Arts and Leisure. The Department is regarded as a related party.

The Sports Council for Northern Ireland owns 50 per cent of the Sports Institute Northern Ireland via a joint venture with the University of Ulster. The Sports Institute Northern Ireland and University of Ulster are both regarded as related parties.

The Lottery Account operations of the Sports Council for Northern Ireland are funded from the National Lottery Fund through the Department of Culture, Media and Sport. The Department is regarded as a related party.

In addition, Lottery grants were paid during the year to a number of organisations in which Council Members declared an interest. Having declared an interest Council Members are required to leave the meeting while the relevant application is discussed and a decision made.

17 Commitments

The Sports Council has made 51 Stage I approvals under the Building Sport programme. These have not been recorded as a Soft or Hard Commitments as they need to reach Stage II approval before they become a financial commitment.

There were no capital commitments as at 31 March 2008.

18 Contingent liabilities

There were no contingent liabilities as at 31 March 2008.

19 Derivatives and Other Financial Instruments: Disclosures (FRS 13)

FRS 13 requires disclosure of the role, which financial instruments have had during the period; in creating or changing the risks the Fund faces in undertaking its role.

Liquidity risks

In 2007-2008 £5.21 million (91.63 per cent) of the Sports Council's Lottery Fund's income was derived from the National Lottery. The remaining income is derived from investment returns from the balance held with the NLDF £0.43 million (7.61 per cent) and from Bank Interest and Sundry Income £0.043 million (0.76 per cent). The Sports Council consider that the Fund is not exposed to significant liquidity risks; they are satisfied that they have sufficient liquid resources within the NLDF and in the bank of £21.182 million to cover all current contracted commitments of £8.985 million.

Interest rate risks

The financial assets of the Fund are invested in the NLDF, which invests in a narrow band of low risk assets such as government bonds and cash. The Sports Council has no control over the investment of Funds in the NLDF. At the balance sheet date the Market Value of investment in the NLDF was £20.868 million. In the year the average return on these investments was 6.052 per cent. Cash balances which are drawn down from the Fund to pay grant commitments and operating costs are held in an interest bearing current account which on average carried an interest rate of 4.92 per cent in the year. The cash balance at the year-end was £0.313 million. The Sports Council consider that the Fund is not exposed to significant interest rate risks.

Foreign currency risk

The Fund is not exposed to any foreign exchange risks.

20 Post balance sheet events

There have been no significant events between the year end and the date of approval of these accounts which would require a change to or disclosure in the accounts.

The Annual Report and Accounts were authorised by the Accounting Officer to be issued on 1 April 2009.

Appendix A

Lottery Policy Directions Sports Council for Northern Ireland

The Department of Culture, Arts and Leisure, on behalf of the Department of Culture, Media and Sport, in exercise of the powers conferred by section 26(1) of the National Lottery etc. Act 1993 and having consulted the Sports Council for Northern Ireland (Sport Northern Ireland) pursuant to section 26(5) of that Act, hereby gives the following directions

- 1 In these Directions any reference to a section is a reference to a section of the National Lottery etc Act 1993.
- 2 In determining the persons to whom, the purposes for which and the conditions subject to which it distributes any money under section 25(1), Sport Northern Ireland shall take into account the following matters
 - A Its assessment of the needs of sport and its priorities for addressing them (having regard to government strategies/policies in force).
 - B The need to inspire children and young people, awakening their interest and involvement in sport.
 - C The need to foster local community initiatives which bring people together, enrich the public realm and strengthen community spirit.
 - D The need to support volunteering and encourage volunteering in sport.
 - E The need to encourage new talent, innovation, and excellence and help people to develop new skills.
 - F The need to involve the public and local communities in making policies and setting policies and setting priorities.
 - G The need to ensure that money is distributed for projects which promote public good rather than private gain.
 - H The need to further the objective of sustainable development.
 - I The need to ensure that all those receiving Lottery money acknowledge it using the common Lottery branding.
 - J The need to require an element of partnership funding, or contributions in kind from other sources, to the extent that this reasonable to achieve for different kinds of applicants.
 - K The desirability of
 - a increasing access and participation for all;
 - b ensuring that all areas have access to funding; and
 - c reducing economic and social deprivation.
 - L The desirability of working jointly with other organization, including other distributors.

M The need

- a to set time limits for which grants are payable;
- b to ensure that Sport Northern Ireland has the necessary information and expert advice to make decisions on each application; and
- c for applicants to demonstrate the financial viability of projects.

N Where capital funding is sought, the need

- a for a clear business plan showing how any running and maintenance costs will be met for a reasonable period; and
- b to ensure that appraisal and management for major projects match the Office of Government Commerce's Gateway Review standards.

- O The need to ensure that its powers to solicit applications under section 25 (2A) are used in connection with the pursuit of strategic objectives.

Signed on behalf of the Department of Culture, Arts and Leisure

Paul Sweeney
Permanent Secretary

16 April 2008

Appendix B

Glossary of terms

DCAL	Department of Culture, Arts and Leisure
DCMS	Department of Culture, Media and Sport
DFP	Department of Finance and Personnel
DTI	Development of Talented Individuals
LGPS	Local Government Pension Scheme
MIE	Major International Events
NILGOSC	Northern Ireland Local Government Officers' Superannuation Committee Scheme
NLDF	National Lottery Distribution Fund
PM	Performance Management
SFR	Statement of Financial Requirements
SINI	Sports Institute for Northern Ireland
SW	Starting Well
UU	University of Ulster

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