

**The Sports Council for Northern Ireland
Annual Report and Accounts
For the year ended 31st March 2005**

*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*

31 October 2006

*Laid before the Northern Ireland Assembly
under Article 7(2)(c) and 8 of the Recreation and Youth Service
(Northern Ireland) Order 1986 by the Department of Culture, Arts and Leisure*

31 October 2006

Ordered by the House of Commons to be printed

31 October 2006

**HC 1623
NIA 362/03**

LONDON: The Stationery Office

£9.00

**The Sports Council for Northern Ireland
Annual Report and Accounts
For the year ended 31st March 2005**

*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*

31 October 2006

*Laid before the Northern Ireland Assembly
under Article 7(2)(c) and 8 of the Recreation and Youth Service
(Northern Ireland) Order 1986 by the Department of Culture, Arts and Leisure*

31 October 2006

Ordered by the House of Commons to be printed

31 October 2006

**HC 1623
NIA 362/03**

LONDON: The Stationery Office

£9.00

CONTENTS

	Page No.
Chairman’s Foreword	2
Chief Executive’s Statement	4
Review of Activities	5
Foreword To The Accounts	13
Statement of Accounting Officer’s Responsibilities	18
Statement of Internal Control	19
Audit Report	23
Income and Expenditure Account	25
Statement of Total Recognised Gains and Losses	26
Balance Sheet	27
Cash Flow	28
Notes to the Accounts	29
Annex A – Accounts Direction	46

CHAIRMAN'S FOREWORD

The Sports Council's vision is, through sport, to contribute to an inclusive, creative, competent, informed and physically active community; and this year's Annual Review highlights some of our main achievements. The vision is delivered through three strategic objectives:

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

In delivering these objectives, we have continued to ensure a corporate fit with our sponsoring Department of Culture, Arts and Leisure.

The importance of sport is well recognised as it helps lift personal aspiration and builds social cohesion. It also contributes to many Government agendas and there are two main reasons why Government should continue to invest in sport.

The first reason is the intrinsic value of sport; by that I mean that sport is in and of itself, good for us. Government's continuing intervention and support will therefore widen access to sport as well as contribute to the individual's self esteem and self-worth.

The second reason in making the case for sport is the instrumental value of sport. This is based on the emerging evidence that sport contributes to many Governmental objectives such as improved health, improved education and increased wealth.

There is also emerging evidence that participation in sport:

- reduces crime;
- fosters better community relations and social inclusion; and
- and increases tourism through the staging of sporting events.

It is clear, therefore, that sport plays an important role in our society.

We must, however, continue to advocate growing levels of investment in sport and ensure that sport develops in a cohesive manner. This will ensure that our investments guarantee that everyone is given the opportunity to partake in sport at whatever level; and that those with talent are given the opportunity through the Long Term Athlete Development Model to nurture their ability so that they can achieve the best results.

As our current Strategy comes to a close, the Sports Council will be working closely with our sponsoring Department on a new 10-year strategy for the development of sport in Northern Ireland, feeding in to this all the latest research and good practice learnt.

This strategic planning process will require us to consult widely to ensure that the outcome is both comprehensive and inclusive, tackling the many complex issues and challenges that face sport in the 21st century. A good example is the need to encourage more women to participate in sport and focus on the socially disadvantaged. Our new strategy will therefore help us make a stronger case for sport to Government over the next 10 years.

Our work can only be achieved through partnership and we are very grateful for the support that is afforded to us by all our key stakeholders. Their valued assistance makes it possible

for the Sports Council to turn plans into action.

I would like to take this opportunity to acknowledge the dedication and genuine support that is offered to us by our Council Members. Their commitment to the Sports Council is outstanding and their dedication deserves recognition. I would also like to thank our Chief Executive, Eamonn McCartan for his successful leadership of the organisation and all the staff for their work throughout the year.

This review highlights just some examples of the work that has been achieved this year and I commend it to you.

Prof Eric Saunders OBE
Chairman
Sports Council for Northern Ireland

18 July 2006

CHIEF EXECUTIVE'S STATEMENT

The Sports Council 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 sport across Northern Ireland.

A key focus of our activities this year has been our contribution to the positive development of people by improving the delivery of sport and the removal of barriers to participation in sport. This is achieved through the twin-track approach of supporting both people and places. Of particular interest in the funding of places is the continued development of a new interactive website 'Active Places NI', which will offer everyone interested in sport the opportunity to access sports facilities in their areas. In January we launched our Strive for 5 campaign to highlight the role of exercise and sport in combating obesity. The primary message of the campaign is to get everyone to participate in a sport five times a week for at least thirty minutes to ensure they gain the benefits of a healthy lifestyle.

A good example of our support for talented young people was the Golden Cow Youth Games. This event is a great example of what we strive to achieve within the Sports Council as it gives young people a chance to participate in sport and helps them to achieve their best whilst promoting the health benefits of sport. The strength of this event is that it provides a long-lasting legacy for both participants and organisers.

Another major event was the Sports Council's investment of £2.4m for disadvantaged areas and under-represented groups through the launch of the Community Sport Programme. There are a number of aims to be met through this project for example:

- increasing levels of participation;
- increasing health, fitness and well being; and
- enhanced social cohesion leading to improved levels of social capital.

In June our Sports Minister, Angela Smith MP announced New Safety at Sports Grounds legislation in Northern Ireland. Player and spectator safety is of paramount importance to us all and the Sports Council will do everything in our power to ensure this legislation is a success for the health and safety of all those spectators of sport in Northern Ireland.

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. I thank them for all their hard work and dedication throughout the year and I am confident that we can maintain a high level of achievement in the future.

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

17 July 2006

REVIEW OF ACTIVITIES

(A) Participation

(1) Sport Shines at Mini Olympics

On the 8 May 2004, 3000 young people from all over Northern Ireland represented their Education & Library Boards and competed in over 20 sports at the Golden Cow Youth Games, organised by the Sports Council. Eleven different venues provided the platform for young athletes to experience the atmosphere of a major multi-sport tournament.

The Games were officially opened by many sporting heroes including Peter Canavan, Brian Magee, Zoe Brown, Fraser Brown, Chris Morgan and singing star Sinead Quinn came along to help cheer the young athletes on.

Bert Gault, Sales Manager for Golden Cow, presented medals to all athletes at each venue. "Golden Cow is delighted to be part of so many young lives. The excitement, competitiveness, celebrations and 3000 kids making their very best effort for their team, confirms that the Golden Cow Youth Games will continue to grow."

Professor Eric Saunders, Chairman of the Sports Council 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 was a superb achievement for the governing bodies, the Sports Council and its supporters, 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."

"The whole day was a perfect example of a sports-based community event which harnesses the enthusiasm of our youth."

(2) Active Places to Revolutionise the Sports Council Web Service

The Sports Council's Facilities Unit has developed a new state of the art Facilities Database.

The database is an exciting new scheme that will help people interested in sport to quickly access local sporting facilities and inform them of their location, direction, opening times and the condition of the facility.

This new service will increase the response rate to the public as the Sports Council is the main point of contact for information on sports facilities in Northern Ireland.

All this will be achieved through a new interactive website, 'Active Places NI', which will be launched shortly.

(3) Sport at Tollymore

In September, Tollymore Mountain Centre hosted a UK wide meeting of Mountain Leader Training UK (MLTUK). MLTUK is the co-ordinating body, with representatives from home nation mountain training boards, mountaineering councils, national mountain centres (including Tollymore Mountain Centre) and professional mountaineering organisations.

The Sports Council continues to assist in the high standards of mountaineering, in saving lives

and by keeping the mountains safe.

In 2004, Mountain Leader Training Northern Ireland (MLTNI) agreed to introduce an award for those with an interest in supervising climbers on climbing walls. MLTNI will be the first training board in the UK and Ireland to introduce such an award.

The Northern Ireland Mountain, Cliff and Cave Rescue Co-ordinating Committee (NIMCCRCC) also established a 'Best Practice' Group and introduced a 'Drug Administration Protocol' – all mountain rescue teams are now trained and carry appropriate drugs to all rescues.

(4) Sport in the Community

On 4 September 2004 a Gaelic Football foundation Course took place at Youth Sport Omagh organised by the Community Sports Officer for Omagh District Council, Darrell Braiden.

The tutor of the course was local Gaelic Football Development Officer Roger Keenan who provided expertise to the people of the local communities in the skills of becoming a Gaelic Football coach.

The Sports Council sponsored coaching course was a big success and everyone who attended is now qualified to coach the basic skills of Gaelic Football.

(5) Sport for People with Disabilities

Wheelchair user's abseiled down the Radisson SAS Hotel at the end of September to highlight the opening of a major sports and leisure conference being held to mark the extension of the Disability Discrimination Act, thanks to funding from the Sports Council.

The 'Same Games...New Rules' conference was organised by Disability Sports Northern Ireland (DSNI) to inform the sports and leisure sector in Northern Ireland about the implications of the Disability Discrimination Act and to provide advice and guidance on how the sector can best meet the requirements of the Act.

Kevin O'Neill, DSNI Development Manager hoped that the conference would help provide much needed support and advice to sports organisations on how they could meet their responsibilities under the new Act.

(6) Sport in Leisure Centres

In November over 100 delegates attended a Quest Conference at Lagan Valley LeisurePlex, Lisburn. The event, organised by the Sports Council, was a perfect opportunity to illustrate to those working in the leisure services industry the benefits that can be reaped from achieving Quest accreditation. The large turn out was yet another testament to the growing popularity of Quest and the increasing recognition that Quest is receiving in Northern Ireland.

The event was opened by Professor Eric Saunders OBE, the Sports Council's Chairman, who outlined the strong link between the Sports Council and Quest. His presentation gave a valued insight into the positive work that the Sports Council are doing in promoting Quest.

Andy Varnom (National Sports Manger, Isle of Man) told delegates how Quest has the ability to promote teamwork and partnerships, which has positive ramifications across the entire

organisation. He also told of how staff involvement and enthusiasm is the key to successful accreditation and central to giving the accreditation long-term sustainability.

Tara Smith (Ballysillan Leisure Centre, Belfast) and Fiona Wernham (Edinburgh Leisure) also gave very helpful and informative presentations on what Quest has helped their organisations to achieve. They told of how Quest has been a catalyst for improvement and growth as well as giving their organisations clear direction. Delegates valued the opportunity to receive a Northern Ireland perspective as well as a more national viewpoint on what Quest can help achieve.

The 'Mystery Visits', which are an important element of Quest, were discussed by Kevin Lane (Quest Scheme Manager). He told of how such visits are not something to fear but instead are an opportunity to praise and identify strengths in organisations, as well as identifying areas for improvement.

The afternoon session was taken up with constructive workshops entitled "Innovation" and "Operations" which gave an opportunity for a more interactive and informal approach to the day and were a real source of learning for all delegates. All in all, the event was a true success and acted as an excellent way of highlighting the important role that Quest plays in Northern Ireland's growing leisure services industry.

(7) Strive for Five Report and Analysis

In January, the Sports Council launched an awareness campaign to highlight the role of exercise and sport in combating obesity. The objectives of the campaign were to:

- raise awareness of the role that sport plays in general health and tackling obesity; and
- establish benchmark measurement of current level of understanding of the need to exercise five times a week.

A pilot campaign, specific to Belfast city centre was rolled out with the help and support from the:

- Upper Springfield Development Trust;
- Greater Shankhill Partnership;
- East Belfast Partnership; and
- North Belfast Sports Forum.

Elements included:

- Shopping Centre Promotion - high football venues and key times;
- Warner Village Cinema;
- Europa Bus and Train Station;
- Central Train Station;
- Conswater Shopping Centre;
- Park Centre;
- Westwood Centre;
- Forestside;
- Castlecourt; and
- Yorkgate.

Nine promotional people distributed 20,000 leaflets and respondents also completed questionnaires. Posters were also distributed to leisure centres, sports clubs, community centres and GP practices. CityBeat 96.7FM also assisted in the promotion of the campaign.

(8) £2.4 Million Lottery Investment - Sports Council Scores for Disadvantaged Areas Community Sport Programme

The Sports Council, in partnership with the Big Lottery Fund, announced a planned investment of £2.4m for disadvantaged areas and under-represented groups through the launch of the Community Sport Programme.

To date 20 organisations from across Northern Ireland have been successful in securing between £30,000 and £129,000 through the Community Sport Programme. Each organisation is now in a position to recruit a Community Sports Development Officer, on a full or part-time basis, to plan and deliver a range of activities that meet local needs.

This strand is the first element of the Big Lottery Fund's Community Sport programme. The second element, Active Lifestyles, is worth £2.1 million and was launched last September.

Ultimately, each project, although unique to its own community, aims to use sport and physical activity to achieve a number of outcomes namely:

- increased levels of participation;
- improved health, fitness and well being;
- increased self-esteem and confidence; and
- enhanced social cohesion leading to improved levels of social capital.

Research has shown that participation in sport and physical activity varies significantly between different groups, particularly in disadvantaged areas and by certain sections of the community; including older people, people with disabilities, ethnic minorities and other under-represented groups. This research has also shown that increasing levels of participation in appropriate sport and physical activity can contribute to the outcomes of the programme.

(a) Pilot Initiative

Realising the benefits of community participation, the Sports Council, with the financial support of Department of Culture, Arts and Leisure, Reform Plan Funds, initiated a 'pilot' Community Sport Programme investing £600,000 in the most deprived wards (according to Noble Index), within five district council's as well as one of Northern Ireland's most under-represented groups – people with disabilities.

The main focus of the 'pilot' programme was the appointment of eight Community Sport Development Officers, each of whom has designed a programme unique to its community's needs.

An example of this is the TRIAX area of Derry. Thomas McCallion a Community Sport Development Officer employed by Derry City Council, but whose post is funded by the pilot Community Sport Programme, has in partnership with Brandywell and Bogside Health Forum and the Old Library Trust (as part of the DSD Neighbourhood Renewal Strategy: People and Place), designed an innovative schools participation programme that is aimed at improving the health and well-being of children and young people, and includes walking and healthy eating.

Thomas McCallion stated that the community has embraced the programme: "I am happy to say that the school principals and teachers have taken the idea on board with great enthusiasm. The benefit of the school's initiative is simple: it is the combination of physical health development with improved health educational awareness."

(b) Extension of the Pilot

The extension of the programme, supported through the Big Lottery Fund has made a total of 20 awards to organisations targeting the top 25% of Northern Ireland's most deprived electoral wards (according to Noble Multiple Index of Deprivation) and/or under-represented groups, such as older people and people with disabilities.

Professor Eric Saunders OBE, Chairman of the Sports Council commented: "This investment by ourselves and our partners in the Big Lottery Fund is a major contribution in tackling social injustice and inequalities. The programme demonstrates the ability of sport to heal divided communities, improve health and well-being and lift those most disadvantaged out of the poverty of aspiration."

(B) Performance

(1) Sport for Talented Athletes - Sports Council Host the Talented Athlete Awards

In April 2004, the Sports Council's Talented Athlete Awards were held at BBC Broadcasting House in Belfast.

The awards were made under two programmes:

- Talented Athlete Programme; and
- Talented Athlete Next Generation.

These two projects invested £457,000 in top sportsmen and women in Northern Ireland.

The event also coincided with the 10th Anniversary of the National Lottery. To date, the Sports Council has distributed over £50 million of National Lottery funds. This funding has contributed to major developments not only in talented athletes but also in the standard and quality of grass root sports clubs benefiting local communities.

(2) Safety in Sport - Minister Announces New Safety at Sports Grounds Legislation

Angela Smyth, Minister for Culture Arts and Leisure, announced the publication of a consultation document, on a proposal to introduce legislation to govern safety at sports grounds in Northern Ireland.

The Minister commented: "Unlike Great Britain, there is no specific legislation in Northern Ireland relating to spectator safety. However, the legislation I propose to bring forward would bring us into line with the rest of the UK by introducing a safety certification scheme for larger sports grounds and spectator stands."

The Department has also planned for a body to oversee the implementation of this legislation and to ensure that the same standards are applied across Northern Ireland. It will also provide advice and guidance to all interested parties, including governing bodies of sport, clubs and the District Councils responsible for issuing the safety certificates.

The Minister added: "I believe the introduction of new legislation is vitally important. All too often we have seen the tragic results of accidents at sports grounds around the world, accidents which might have been prevented had the correct safety features been in place."

(3) Athlete Profile – Zoe Brown

Sports Council funded athlete, Pole Vault, Zoe Brown won the pole vault at the UK Olympic Trials in Manchester with a vault of 4.15m. This was one of Zoe's best vaults as she had already cleared the Olympic B standard of 4.25m and was enough to win on a cold, blustery day in Manchester.

Brown said "It was so hard, it was cold and wet and it was a stop start competition. By the time I had got to the Olympic B standard I'd been out there three and a half hours."

Zoe is the British U23 Record holder and Zoe competed for Northern Ireland in the 2002 Commonwealth Games in Manchester where she finished 7th. She also represented Northern Ireland in gymnastics at the 1998 Commonwealth Games in Kuala Lumpur.

(4) Athens 2004 - Eight Northern Ireland Athletes compete at the Athens Olympics 2004

In August 2004 eight athletes from Northern Ireland took part in the Olympic Games in a wide range of sports.

27 year old sprinter Paul Brizzel was making his second Olympic appearance competing in the first round heats of the 200 metres after an injury affected year.

Eventing star Sasha Harrison and her horse All Love Du Fenaud competed in the 3-day event team and achieved a 49th place in the individual dressage.

Richard Archibald was a member of the Ireland Lightweight Fours team that rowed excellently to qualify for the Olympic final. Alan Campbell was also competing in the rowing events and his squad bowed out after finishing 6th in their semi final heat.

Portaferry man Fraser Brown took 16th place in the 49er sailing class along with his partner Tom Fitzpatrick.

Swimmer Michael Williamson took part in the 200 metres and competed well. He was unlucky not to qualify for the semi-final.

Coleraine swimmer Emma Robinson swam well in the 100 metres breaststroke.

And finally, after a promising clear run in the Individual Show Jumping final opening round, Jessica Kurten fell back to finish joint 19th in the individual final of the Show Jumping.

(5) Athlete Profile – Michael Laverty

Sports Council Funded Athlete Michael Laverty wins the Sunflower Event at Bishopscourt.

Michael Laverty won the Sunflower event for a record four years in a row at the Bishopscourt circuit. Michael was pushed hard throughout the weekend through practice, qualifying and the races themselves; but in the end he comfortably held off the intentions of Tom Skyes and Gary Mason.

During the weekend, Michael also set a new record when he overtook the legendary Joey Dunlop to take most race wins around the Bishopscourt circuit.

This was a huge achievement for the Sports Council funded athlete.

(6) Athlete Profile – Mark Allen

Sports Council funded athlete Mark Allen emerged as one of the most talented young snooker players that Northern Ireland has produced in recent times.

His position has been strengthened after Mark won the World Snooker Amateur Championships beating Steve Mifsud 11-6 in the final in Holland. Mark recovered well after losing the opening frame to a 135 clearance to move into a 6-4 lead at the end of the first session. His best break of 63 in the third frame along with his good tactical play gave him the edge.

In 2004 he won the European Championship in Austria, beating Malta's Alex Borg in the final. He is a former Northern Ireland champion at under-14, under-16 and under-19 level.

2004 has been a great year for the Sports Council Lottery funded athlete from Antrim and he is hoping for more of the same in 2005.

(7) Athlete Profile – David McIlroy

January saw the 2005 Deaflympics in Melbourne, with over 80 countries taking part at the world class Melbourne Sports and Aquatic Centre.

The Deaflympics proved to be a major success for the Irish swimmers and David in particular with his five medal haul.

The Irish Relay team took Bronze in the 4x200m Freestyle Relay behind Ukraine and gold medal winners South Africa. This was particularly special and unexpected because all of the relay team are naturally sprinters and they are not suited for distance relay.

In the 50m Butterfly, David set a new Deaflympics World Record to take the Gold Medal and on the same day the Irish Relay team took silver in the 4x100m Medley relay.

On the third day of the Deaflympics, David took the Bronze Medal in the 100m Breaststroke along with the Relay team winning the Gold Medal in the 4x100m Freestyle Relay.

(8) Sports Institute Northern Ireland

In March 2005 the Sports Council held an Athlete's Reception in the Sports Institute for Northern Ireland (SINI), Jordanstown. The reception was an appreciation to the athletes and the work that they put into their respective sports to enhance the level of elite sporting success in Northern Ireland.

Representatives from the Government, Sports Council, the University of Ulster, athletes and coaches from the Sports Institute for Northern Ireland were in attendance including the Chairman of the Sports Council, Professor Eric Saunders OBE, the Head of Sport and Recreation Services SINI, Nigel Dobson and the Head of High Performance & Planning Services SINI, Ronnie Smyth.

Athletes in attendance included Madeline Perry (Squash), Fiona Shannon (Handball), Brian McFall (Hurling) and Brian Magee (Boxing).

The purpose of this reception was to highlight the excellent facilities at SINI which are at the disposal of athletes in Northern Ireland and also to show the Government the structures that are in place for the current coaches and athletes as well as for future generations.

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 2004/05:

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 W Strong (Appointed 1 December 2004)

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 2005, 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;
- Facilities Committee – to provide advise on facility development and planning within Northern Ireland; 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 (Northern Ireland) Order 1973 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 5 to 12 of the Annual Report.

Financial Results

The results of the Sports Council are set out in detail on page 25. The income and expenditure deficit for the year was £39,113 (2003/04 deficit of £276,412). 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 March 2005.

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 £264,277 (2003/04 deficit of £260,535).

Research and Development

The Sports Council commissioned a number of research projects in 2004/05. These included:

- Review of Clubmark;
- Analysis of Northern Ireland's performance in the Commonwealth Games 1950-2002; and
- Feasibility of developing a multi purpose cycling facility in Northern Ireland.

The Sports Council also 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 92% (2003/04: 90%) 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 2005 - 2006 are:

- New governing body planning process which will operate through to 2009;
- Continued implementation of the modernisation programme for Sports Council funded governing bodies of sport;
- Continued delivery of the Big Lottery funded community programme;
- Continued delivery of the safety in sports grounds programme;
- A review of the Sports Council's capital investment programme;
- A review and compilation of a new strategy for the development of sport in Northern Ireland; and
- A revised and enhanced youth sport programme as part of fit futures.

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

17 July 2006

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

17 July 2006

STATEMENT ON INTERNAL CONTROL

1. 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.

2. 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 2005 and up to the date of approval of the annual report and accounts, and accords with the HM Treasury Guidance.

3. 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 undertook training of 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 2006. 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. Audit Committee members will be undertaking training on their roles and responsibilities within the Audit Committee in 2005/06.

4. The Risk and Control Framework

1. Risk Management Policy and Register

The Sports Council has 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 of the Sports Council as required.

The Sports Council has a risk register in place. 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.

2. Investment Policy

In December 2004 the Sports Council approved the implementation of an Investment Policy, which was 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 approved and to be implemented throughout the Sports Council were as follows:

- The SCNI Business Case Policy - designed to outline policy recommendations for the formal use of Business Case methodology in all Sports Council investments.
- The SCNI 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.
- The SCNI Monitoring Policy - designed to outline policy recommendations for the formalisation of a monitoring and evaluation framework at a corporate, programme and project level.

3. Conflict of Interests

In March 2004 the Sports Council approved the 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.

4. Fraud

In March 2004 the Sports Council approved the Anti Fraud and Corruption policy. The document explains the steps that must be taken where fraud is suspected or discovered. During the year relevant staff obtained training on fraud through the Grant Skills Training Programme.

5. 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.

In March 2004 the Sports Council and DCAL undertook a process of reviewing the SCNI Management Statement with the aim to ensure it complied with DFP guidance, best practice and to ensure it remained robust. The revised document has been forwarded to DCAL and awaits approval from DFP.

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 2005/06 via reviewing policies and procedures, training programmes and reassessing contractual agreements.

In line with the Anti Fraud and Corruption Policy a number of suspected fraud cases were referred to the Police Service for Northern Ireland for investigation. The Northern Ireland Audit Office and DCAL were informed of all cases.

The Sports Council has a procedure in place to ensure that all losses are appropriately handled and reported to the DCAL. There were no losses identified during the year 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 2004 and its internal auditor for the year 2004/05. The Audit Committee reported back to the Sports Council following each of its meetings.

Towards the end of the financial year, a successful appointment was made to the role of joint Sports Council – Arts Council for Northern Ireland internal auditor. To-date, the appointee has been making good progress on establishing a framework for future internal audit activity, using the results of past work, internal expertise and with a view to assessing the governance needs and concerns of Council.

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

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 2004/05.

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

17 July 2006

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 25 to 45 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 29 to 31.

Respective responsibilities of the Agency, the Chief Executive and Auditor

As described on page 18, the Agency and Chief Executive are responsible for the preparation of the financial statements in accordance with the Recreation and Youth Service (Northern Ireland) Order 1986 and Department of Culture Arts and Leisure directions made there under 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 I have regard to the standards and guidance issued by the Auditing Practices Board and the ethical guidance applicable to the auditing profession.

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 Department of Culture Arts and Leisure directions made there under, and 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. 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 19 to 23 reflects the Council's compliance with the Department of Finance and Personnel's guidance on the 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 information I am aware of from my audit of the financial statements. I am not required to consider, nor have I considered whether the Accounting Officer's Statement of Internal Control covers all risks and controls. I am also not required to form an opinion on the effectiveness of the Council's corporate governance procedures or its risk and control procedures.

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 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 of Northern Ireland at 31 March 2005 and 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 there under 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 Parliament and the financial transactions conform to the authorities which govern them.

I have no observations to make on these financial statements.

J M Dowdall CB
Comptroller and Auditor General

31 August 2006

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 2005**

	Notes	2005 £	2004 £
Income			
Grant from the Department of Culture, Arts & Leisure	2	5,940,896	7,096,278
Grant from Other Activities	3	390,640	124,220
Income From Activities	4	562,271	506,149
Income from Lottery	4	519,961	695,303
Other Income	5	75,865	62,780
Total Income		7,489,633	8,484,730
Expenditure			
Staff Costs	6	2,137,844	1,825,349
Depreciation	7	177,594	141,542
Grants	8	3,920,764	5,224,712
Other Operating Costs	8	1,257,173	1,543,878
Notional Costs	9	35,371	25,661
Total Expenditure		7,528,746	8,761,142
Deficit for the Year		(39,113)	(276,412)
Credit in Respect of Notional Costs	9	35,371	25,661
Amount Transferred to Reserves		(3,742)	(250,751)

All amounts above relate to continuing activities.

The notes on pages 29 to 45 form part of these accounts.

**SPORTS COUNCIL FOR NORTHERN IRELAND
EXCHEQUER ACCOUNT**

**Statement of Total Recognised Gains and Losses
For the year ended 31 March 2005**

	Notes	2005 £	2004 £
Deficit for the Year		(39,113)	(276,412)
Unrealised Surplus on the Revaluation of Fixed Assets	18	33,005	8,739
Total Recognised Loss for the Year		(6,108)	(267,673)

The notes on pages 29 to 45 form part of these accounts.

**SPORTS COUNCIL FOR NORTHERN IRELAND
EXCHEQUER ACCOUNT**

**Balance Sheet
as at 31 March 2005**

	Notes	2005 £	2004 £
Fixed Assets			
Tangible Assets	7	553,814	537,630
Current Assets			
Stock	10	4	82
Debtors and Prepayments	11	444,926	692,097
Grants Payable	11	2,636,287	760,314
Cash at Bank and in Hand	12	176,787	400
		3,258,004	1,452,893
Creditors: Amounts Falling Due within One Year	13	1,046,306	1,146,663
Net Current Assets		2,211,698	306,230
Total Assets less Current Liabilities		2,765,512	843,860
Provisions	14	2,636,287	760,314
Total Assets less Total Liabilities		129,225	83,546
Financed By			
Accruals and Deferred Income			
Deferred government grants	17	280,899	261,879
Reserves			
Income & Expenditure Reserve	18	(264,277)	(260,535)
Revaluation Reserve	18	112,603	82,202
		129,225	83,546

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

17 July 2006

The notes on pages 29 to 45 form part of these accounts.

**SPORTS COUNCIL FOR NORTHERN IRELAND
EXCHEQUER ACCOUNT**

**Cash Flow
as at 31 March 2005**

	2005	2004
	£	£
Net Cash Inflow from Operating Activities	305,095	126,806
Capital Expenditure		
Purchase of Fixed Assets	(164,152)	(239,712)
Disposal of Fixed Assets	8,568	3,821
Net Cash Inflow/(Outflow) before Financing	<u>149,511</u>	<u>(109,085)</u>
Financing		
Capital Grants from DCAL	74,000	24,000
Deferred Grant Released on Disposal of fixed assets	-	(3,717)
Increase/(Decrease) in Cash	<u>223,511</u>	<u>(88,802)</u>

Notes to the Cash Flow Statement

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

	2005	2004
	£	£
Deficit for the Year	(39,113)	(276,412)
Depreciation	177,594	141,542
Profit on Disposal of Assets	(7,792)	(104)
Notional Cost of Capital	35,371	25,661
Deferred Grant Income	(54,980)	(48,591)
Decrease/(Increase) in Stock	78	(82)
(Increase)/Decrease in Debtors	(1,628,802)	2,067,642
Increase/(Decrease) in Creditors	1,822,739	(1,782,850)
Net cash Inflow from Operating Activities	<u>305,095</u>	<u>126,806</u>

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

	2005	2004
	£	£
Cash in Bank and in Hand at 1 April	(46,724)	42,078
Net Cash Inflow/(Outflow)	223,511	(88,802)
Cash in Bank and in Hand at 31 March	<u>176,787</u>	<u>(46,724)</u>

The notes on pages 29 to 45 form part of these accounts.

SPORTS COUNCIL FOR NORTHERN IRELAND EXCHEQUER ACCOUNT

Notes to the Accounts For the year ended 31 March 2005

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.

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.

1.9 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

	2005	2004
	£	£
Exchequer Funding	6,105,000	7,431,075
Transfer of Capital Element to Deferred Income	(74,000)	(20,282)
Transfer from/(to) Deferred Income	9,896	(314,515)
Capital Works – Capitalised by DCAL *	(100,000)	-
Total Grants from the Department of Culture Arts and Leisure	<u>5,940,896</u>	<u>7,096,278</u>

* Refer to note 8.

3. Grant from Other Activities

3.1 Other Grants

	2005	2004
	£	£
Grant – Other Sources	390,640	124,220
Total Other Grants	<u>390,640</u>	<u>124,220</u>

4. Income from Activities

	2005	2004
	£	£
Sports Development	92,737	95,024
Tollymore Mountain Centre	214,154	213,939
Services to Partners	319,105	227,854
Air-conditioning Capitalised By DCAL *	(63,725)	(30,668)
Total Income from Activities	<u>562,271</u>	<u>506,149</u>
Service to Lottery Activities	<u>519,961</u>	<u>695,303</u>

* Refer to note 8.

5. Other Income

Other income comprises transfers from the deferred government grants account of £54,980 (2003/04 £48,592) and bank interest received of £20,885 (2003/04 £14,188).

6. Staff Costs

	2005 £	2004 £
Gross Wages and Salaries	1,912,773	1,617,052
Social Security Costs	142,552	120,513
Other pension Costs	82,519	70,289
Early Retirement Costs	-	17,495
Total	<u>2,137,844</u>	<u>1,825,349</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 72 (2003/04: 64 employees).

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. Two awards totalling £1,750 were made in 2004/05, (2003/04: two awards totalling £2,250).

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 2004/05 was £108,219 (2003/04: £77,081). 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.

A total of 10% (2003/04: 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 2004/05 this amounted to £10,822 (2003/04: £11,562).

Council Members Emoluments

The Chairman and Vice-Chairman of the Sports Council received honorariums totalling £10,754 (2003/04: £10,689) and £3,500 (2003/04: £1,648) respectively in 2004/05. 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 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 6% 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 actuarial valuation as at 31 March 2004 is one of the series. The key assumptions for the current valuation and previous valuation as at 31 March 2001 are set out below. The figures marked 'real' are net of assumed price inflation.

Financial Assumptions	Mar 2004 Unsmoothed		Mar 2001 Smoothed	
	% p.a. Nominal	% p.a. Real	% p.a. Nominal	% p.a. Real
Discount rate per retirement	6.3%	3.4%	6.4%	4.1%
Discount rate post retirement	6.3%	3.4%	5.4%	3.1%
Pay Increases	4.4%	1.5%	3.8%	1.5%
Price Inflation/Pension Increases	2.9%	-	2.3%	-

An approximate summary of the Market value of the Fund's assets as at 31 March 2004 was £2,156m (31 March 2001 - £2,293m).

The valuation revealed that the ongoing funding level of the Fund on the 31 March 2004 was 85% (31 March 2001- 121%). The shortfall of assets compared to the past service liabilities was £392.1m. The shortfall of assets over the past service liabilities requires the employer's contribution rated to be increased by 4.2% of pensionable pay to a rate of 17.3% of pay if recovery of the deficit is targeted over a period of 20 years. Employers have agreed to phase in the contribution rise over a period of up to six years.

Contributions for the year were as follows:

	2004 £	2003 £
Employers	78,879	70,342
Employees	<u>107,370</u>	<u>95,512</u>
Total	<u>186,249</u>	<u>165,854</u>

The real increase in the value of accrued pension at 31 March 2005 for senior employees is shown on 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.

Each of the following individuals received a benefit in kind of £154, which related to luncheon vouchers.

	Salary	Real increase and related lump sum at age 60	Total accrued pension at aged 60 at 31/3/05 and related lump sum	CETV at 31/3/04	CETV at 31/3/05	Real increase in CETV after adjustment for inflation and changes in market investment factors
	£	£	£	£	£	£
Eamonn McCartan <i>Chief Executive</i>	69,963	238 plus 714 lump sum	20,160 plus 60,480 lump sum	303,080	325,119	14,642
Shaun Ogle <i>Director of Sports Development</i>	48,362	853 plus 2,558 lump sum	11,529 plus 34,587 lump sum	132,947	153,057	16,755
Nick Harkness <i>Lottery Director</i>	48,717	666 plus 1,999 lump sum	12,611 plus 37,834 lump sum	136,463	152,594	13,638
Andrew Sloan <i>Director of Corporate Services</i>	44,650	685 plus 2,055 lump sum	3,760 plus 11,280 lump sum	33,480	43,391	9,048

The above figures do not include salary accruals.

7. Fixed Assets

	Buildings	Specialist Sports Equipment	Furniture and Fittings	Motor Vehicles	Computer Equipment	TOTAL
	£	£	£	£	£	£
Cost or Valuation						
At 1 April 2004	390,057	51,662	58,820	49,321	377,813	927,673
Additions	-	-	-	-	164,152	164,152
Disposals	-	(7,575)	-	-	(1,162)	(8,737)
Revaluation	33,005	-	-	-	-	33,005
At 31 March 2005	<u>423,062</u>	<u>44,087</u>	<u>58,820</u>	<u>49,321</u>	<u>540,803</u>	<u>1,116,093</u>
Depreciation						
At 1 April 2004	65,571	18,847	32,785	23,128	249,712	390,043
Provided During Year	16,943	8,204	9,623	12,330	130,494	177,594
Backlog Depreciation	2,604	-	-	-	-	2,604
Disposals	-	(7,575)	-	-	(387)	(7,962)
At 31 March 2005	<u>85,118</u>	<u>19,476</u>	<u>42,408</u>	<u>35,458</u>	<u>379,819</u>	<u>562,279</u>
Net Book Value						
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>
At 31 March 2005	<u>337,944</u>	<u>24,611</u>	<u>16,412</u>	<u>13,863</u>	<u>160,984</u>	<u>553,814</u>

The Net Book Value of Buildings comprises:

	2005	2004
	£	£
Short Leasehold	<u>337,944</u>	<u>324,486</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

	2005 £	2004 £
Travel & Subsistence	99,958	84,202
Recruitment	17,938	34,657
Training	57,550	60,917
Publications, Printing & Stationery and IT Consumables	58,371	66,691
Telephones & Postage	87,242	104,103
Professional Fees/Consultancy Fees	243,289	242,832
Repairs & Renewals *	123,113	206,974
(Profit)/Loss on Disposal of Fixed Asset	(7,792)	(104)
Quality Initiatives	1,692	3,568
Insurance	68,545	67,023
Rent & Rates	89,031	86,392
Heat & Light	36,233	33,185
Caretaking & Cleaning	39,460	37,738
Sundry Expenses	368	190
Bad Debts Written Off/Cash Loss	-	-
Committees, Receptions & Publicity	180,932	264,297
Promotions & Sponsorships	5,500	-
Photography	13,825	14,316
Information Services, Journals & Subscriptions	31,402	27,352
Sports Development	101,917	202,263
Coaches	6,845	1,687
Provision for Input VAT Reclaimed in Error (Including Interest Payable)	-	4,181
Drug Testing	-	-
Bank Charges	1,754	1,414
Total Other Operating Costs	1,257,173	1,543,878
Total Grants	3,920,764	5,224,712
Total Costs	5,177,937	6,768,590

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

The deficit in the income and expenditure account is after charging:

	2005 £	2004 £
Depreciation of owned assets:	177,594	141,542
Hire of land:	900	900
Hire of other assets:	6,494	6,392

* On the instructions of DCAL £163,725 (2003/04: £30,668) has been deducted from Repairs and Renewals, £100,000 DCAL Income (see note 2) and £63,725 (2003/04: £30,668) Income from Activities (see note 4) for capital works at the House of Sport paid by the Sports Council. The capital works have 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% (2003/04 – 3.5%) of the average capital employed by the Sports Council during the year, defined as total assets less total liabilities.

	2005	2004
	£	£
Notional Cost of Capital	3,723	7,661
Notional Auditors Remuneration	18,000	18,000
Notional Cost – Central Procurement Division	13,648	-
Total Notional Costs	<u>35,371</u>	<u>25,661</u>

10. Stock of Luncheon Vouchers

	2005	2004
	£	£
Opening Stock 1 April	82	-
Receipts	9,496	8,958
Issued to Staff	(9,574)	(8,876)
Closing Stock 31 March	<u>4</u>	<u>82</u>

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

	2005	2004
	£	£
Trade Debtors	151,208	77,816
Prepayments	88,435	178,607
Amount Owed by Lottery	140,782	345,609
Grant Clawback	64,501	90,065
Total Debtors and Prepayment	<u>444,926</u>	<u>692,097</u>
Grants Payable	2,636,287	760,314
Total	<u>3,081,213</u>	<u>1,452,411</u>

12. Cash

Cash at Bank and in Hand

	2005	2004
	£	£
Bank	176,473	-
Petty Cash	314	400
Total Cash at Bank and in Hand	<u>176,787</u>	<u>400</u>

Petty Cash Movement	2005	2004
	£	£
Petty Cash – 1 April	400	400
Petty Cash – 31 March	314	400
Net Movement in Petty Cash	<u>86</u>	<u>-</u>

Cash at Bank Movement	2005	2004
	£	£
Cash at Start of Year	(47,124)	41,678
Net Cash Inflow/(Outflow)	223,597	(88,802)
Cash in Bank at 31 March	<u>176,473</u>	<u>(47,124)</u>

13. Creditors (Amounts Falling Due Within One Year)

	2005	2004
	£	£
Bank Overdraft	-	47,124
Trade Creditors	(275)	-
Grant Creditor	505,863	253,380
Amount Due to Lottery	3,012	5,080
VAT	3,701	5,769
Accruals	152,954	84,367
Deferred Income	381,051	750,943
Total	<u>1,046,306</u>	<u>1,146,663</u>

14. Provisions

	2005	2004
	£	£
Grants		
- Safety in Sports Grounds	547,632	84,711
- Sports Development	-	675,603
- Big Lottery Fund	2,088,655	-
Total Provision at 31 March	<u>2,636,287</u>	<u>760,314</u>

15. Leases

At 31 March 2005 the Sports Council had annual commitments under non-cancellable operating leases as set out below:

	2005		2004	
	Land & Buildings £	Other £	Land & Buildings £	Other £
Operating Leases which Expire:				
Within One Year	900	6,699	900	6,699
Within Two and Five Years Inclusive	3,600	4,396	3,600	10,890
Over Five Years	33,300	-	34,200	-
Total	<u>37,800</u>	<u>11,095</u>	<u>38,700</u>	<u>17,589</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

	2005 £	2004 £
At 1 April	(261,879)	(290,189)
Fixed Assets Purchased	(74,000)	(24,000)
Adjustment for Previous Year		
Disposal of Fixed Assets	-	3,718
Released to Income and Expenditure Account	54,980	48,592
At 31 March	<u>(280,899)</u>	<u>(261,879)</u>

18. Reconciliation of Movements in Reserves and General Fund

	Income and Expenditure Reserve £	Revaluation Reserve £	Total £
At 1 April 2004	(260,535)	82,202	(178,333)
Transfer from I&E Account	(3,742)	-	(3,742)
Backlog Depreciation	-	(2,604)	(2,604)
Surplus on revaluation of fixed assets arising in year	-	33,005	33,005
At 31 March 2005	<u>(264,277)</u>	<u>112,603</u>	<u>(151,674)</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.

Grant	Organisation	Individual	Position	Relationship
236,473	Coaching Northern Ireland	Olive Brown	Council Member	Tutor/Trainer, Acting CEO (April to July 2004)
49,750	Countryside Access and Activities Network for NI	Olive Brown	Council Member	Director
57,000	NSPCC – Child Protection	Olive Brown	Council Member	Tutor via Coaching Northern Ireland
62,622	UB Irish Hockey Association	Olive Brown	Council Member	Person Connected is a Member of the Squad
241,759	University of Ulster – SINI	Olive Brown	Council Member	Visiting Lecturer at UUU and Person Connected SINI Athlete
34,465	Upper Springfield Development Trust	Gerard Carson	Council Member	Non Executive Director
13,375	Belfast Youth Sport Development	Maureen Cusdin	Council Member	Chair of Sport Belfast
236,473	Coaching Northern Ireland	Maureen Cusdin	Council Member	Council Member
105,530	Castlereagh Borough Council	Jake Gallagher	Council Member	Person Connected is an Employee
348,586	Derry City Council	Cathal Logue	Council Member	Former Chief Executive
241,759	University of Ulster	Cathal Logue	Council Member	Director on SINI Board
11,000	Special Olympics	Brian McCargo	Council Member	Chairman
99,933	UB Irish Rugby Football Union	Brian McCargo	Council Member	Subscribing Member
99,933	UB Irish Rugby Football Union	Hugh McCaughey	Council Member	Coach
170,235	Salto Gymnastics	Hugh McCaughey	Council Member	Person Connected is a Subscribing Member
241,759	University of Ulster	Hugh McCaughey	Council Member	Chairman on SINI Board
47,525	Greater Shankhill Partnership	Hugh McCaughey	Council Member	Appointed Chair/Board Member
1,586,051	Irish Football Association	Maura Muldoon	Council Member	Honorary Officer
10,072	Women's Network	Maura Muldoon	Council Member	Formerly held Executive Position
44,554	NI Amateur Gymnastics	Marie Murphy	Council Member	Honorary Officer
273,523	University of Ulster	Marie Murphy	Council Member	Salaried Employee
6,653	Glentoran Football Club	Jim Rodgers	Council Member	Honorary Officer
1,286,050	Irish Football Association	Jim Rodgers	Council Member	Former Honorary Officer
15,000	Belfast Education & Library Board	Jim Rodgers	Council Member	Honorary Officer
45,012	Belfast City Council	Jim Rodgers	Council Member	Member of Council
25,473	Boy's Brigade Belfast Battalion	Jim Rodgers	Council Member	Honorary Officer
62,622	UB Irish Hockey Association	William Brown	SCNI Employee	Member of Ulster Branch Council

57,983	Ulster Women's Hockey Union	William Brown	SCNI Employee	Attends Courses
42,368	East Belfast Partnership Board	William Brown	SCNI Employee	Worked with Development Officer
45,012	Belfast City Council	Paul Copeland	SCNI Employee	Person Connected is an Employee
273,523	University of Ulster	Jimmy Darragh	SCNI Employee	Person Connected – Student
1,460	Antrim GAA	Jimmy Darragh	SCNI Employee	Member of GAA
920	Armagh GAA	Jimmy Darragh	SCNI Employee	Member of GAA
1,560	Down GAA	Jimmy Darragh	SCNI Employee	Member of GAA
24,000	GAA Football & Hurling	Jimmy Darragh	SCNI Employee	Member of GAA
3,870	Tyrone GAA Co Board	Jimmy Darragh	SCNI Employee	Member of GAA
34,465	Upper Springfield Development Trust	Paul Donnelly	SCNI Employee	Former Employee
53,265	Netball Northern Ireland	Karen Drennan	SCNI Employee	Person Connected is a Former Honorary Member
28,775	Mountaineering Council of Ireland	Trevor Fisher	SCNI Employee	Subscribing Member
39,208	Canoe Association of Northern Ireland	Trevor Fisher	SCNI Employee	Subscribing Member
48,297	British Horse Society	Diane Gaston	SCNI Employee	Subscribing Member / Person Connected Applies for Funding
39,208	Canoe Association of Northern Ireland	Oisin Hallisey	SCNI Employee	Honorary Officer, Council Member and Subscribing Member
39,208	Canoe Association of Northern Ireland	Nick Harkness	SCNI Employee	Subscribing Member
28,775	Mountaineering Council of Ireland	Nick Harkness	SCNI Employee	Attends Courses
49,750	Countryside Access and Activities Network for NI	Nick Harkness	SCNI Employee	Member of CANI which is a member of CAAN
18,700	Mourne Mountain Rescue Team	Nick Harkness	SCNI Employee	Management Responsibility
48,297	British Horse Society	Wendy Henderson	SCNI Employee	Person Connected is a Member
44,554	NI Amateur Gymnastics	Wendy Henderson	SCNI Employee	Person Connected is a Member
6,237	Irish Amateur Boxing Association	Paul Johnston	SCNI Employee	Honorary Member
1,795	Farrell, Kelly Associates	Kieran Kelly	SCNI Employee	Partner
39,208	Canoe Association of Northern Ireland	Stephen Millar	SCNI Employee	Subscribing Member
38,007	Southern School of Sport	Chris Moore	SCNI Employee	Committee Member
4,680	North Down Borough Council	Chris Moore	SCNI Employee	Former Employee
273,523	University of Ulster	Eamonn McCartan	SCNI Employee	Visiting Professor
3,000	Co-Operation Ireland	Eamonn McCartan	SCNI Employee	Non-Executive Director - 2004

36,592	Cycling Ulster	Maura McGreevy	SCNI Employee	Person Connected – Subscribing Member
129,000	Brownlow Campus Sports Trust	John News	SCNI Employee	Former Employee – 2000/03
36,592	Cycling Ulster	John News	SCNI Employee	Former Executive Member and Current Member
36,592	Cycling Ulster	Shaun Ogle	SCNI Employee	Member
28,775	Mountaineering Council of Ireland	Kieran O’Hara	SCNI Employee	Former Subscribing Member
39,208	Canoe Association of Northern Ireland	Kieran O’Hara	SCNI Employee	Former Subscribing Member
236,473	Coaching Northern Ireland	Jill Poots	SCNI Employee	Member of Council/ Subscribing Member/ Voluntary Coach
6,650	Lisburn City Council	Jill Poots	SCNI Employee	Person Connected – Salaried Employee
44,554	NI Amateur Gymnastics Association	Jill Poots	SCNI Employee	Persons Connected – Members
60,3589	Royal Yachting Association (NIC)	Jill Poots	SCNI Employee	Person Connected – Member
43,300	UB Tennis Ireland	Jill Poots	SCNI Employee	Person Connected – Member
43,406	Ulster Region Swim Ireland	Jill Poots	SCNI Employee	Persons Connected – Members
38,299	Ulster Squash	Jill Poots	SCNI Employee	Member within the last 5 Years
70,972	NI Athletic Federation	David Seaton	SCNI Employee	Member of Management Committee/ Honorary Officer
5,000	Belfast City Marathon	David Seaton	SCNI Employee	Board Member of the Marathon Committee
4,045	Irish Women’s Bowling Association	Jayne Thompson	SCNI Employee	Person Connected – Subscribing Member
3,631	Irish Women’s Indoor Bowling Association	Jayne Thompson	SCNI Employee	Person Connected – Subscribing Member

21. Losses During Year

Bad debts were written off during the year of NIL (2004: NIL). There were no cash losses written off during the year (2004: 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 end, which would affect these accounts.

24. Sports Institute Northern Ireland (SINI)

The Sports Council and the University of Ulster entered into a 50%/50% joint venture agreement on the 14 September 2004 in relation to the SINI.

SINI was setup as a company limited by guarantee and not having a share capital. During the year 2004/05 the company had no financial transactions.

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

Published by TSO (The Stationery Office) and available from:

Online

www.tso.co.uk/bookshop

Mail, Telephone, Fax & E-mail

TSO

PO Box 29, Norwich NR3 1GN

Telephone orders/General enquiries 0870 600 5522

Fax orders 0870 600 5533

Order through the Parliamentary Hotline *Lo-Call* 0845 7 023474

E-mail book.orders@tso.co.uk

Textphone 0870 240 3701

TSO Shops

123 Kingsway, London, WC2B 6PQ

020 7242 6393 Fax 020 7242 6394

16 Arthur Street, Belfast BT1 4GD

028 9023 8451 Fax 028 9023 5401

71 Lothian Road, Edinburgh EH3 9AZ

0870 606 5566 Fax 0870 606 5588

The Parliamentary Bookshop

12 Bridge Street, Parliament Square,

London SW1A 2JX

Telephone orders/General enquiries 020 7219 3890

Fax orders 020 7219 3866

Email bookshop@parliament.uk

Internet bookshop.parliament.uk

TSO @Blackwell and other Accredited Agents

ISBN 0-10-294080-0



9 780102 940800