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2009 Sport Satellite Account for the UK

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The Sport Satellite Accounts for the UK are Official Statistics and have been produced to the standards set out in the Code of Practice for Official Statistics.

Executive Summary

1. This report presents the results for the 2009 UK Sport Satellite Account. The sports economy is presented in terms of consumer spending, Gross Value Added (GVA) and employment figures.

2. In the UK, in current prices (not adjusted for inflation), there has been a rise in sport-related consumer spending from £23.6bn in 2004, to £25.2bn in 2009. This coincided with a 1.6% decline between 2008 and 2009 associated with the recession. In 2009, the highest spending category was 'wearing apparel' (£3.0bn), followed by 'sports betting' (£2.98bn), 'telecommunications' (£2.9bn), 'hotels and restaurants' (£2.3bn) and 'health & fitness' (£1.9bn). In 2009, sport accounted for 2.9% of total spending (as against 3.0% in 2007 and 2008).

3. Between 2004 and 2009, overall GVA and employment growth was 19% (in current prices) and 4% correspondingly. During the recession of 2009, employment decreased by less than 1%, whilst GVA decreased by 0.8% in constant prices (adjusted for inflation). Overall, the size of GVA increased in value from £24.8bn in 2004, to £29.4bn in 2009. In 2009, sport accounted for 2.2% of total GVA. Sport-related employment in the UK, starting from a position of 603,000 in 2004, increased to 671,000 in 2007 and fell back to 629,000 in 2009, under the influence of the recession. In 2009, sport accounted for 2.5% of total employment. It is anticipated that the position of the sport market will show significant improvement in the period leading up to the London 2012 Olympic and Paralympic Games in terms of both spectating/ participating and Olympic construction projects.

1. Introduction

1.1 This report presents the value of the UK's sport sector for the year 2009, including comparisons with previous years. The sports economy is presented in terms of consumer spending, Gross Value Added (GVA) and employment figures. Data sources and the methodology used are identical to the UK's original 2004 Sport Satellite Account report¹.

2. Definition of Sport

2.1 At the fourth EU workshop in Vilnius, consensus was reached on the definition of sport. This is referred to as '**the Vilnius definition of sport**'. After a scrutinised examination of the Classification of Economic Activities in the European Community (NACE), it was jointly decided which categories or sub-categories are fully or partly related to sports and the definition to which they belong. In the third meeting (May 2007), the Classification of Products by Activity 2002 (CPA 2002) was used. The CPA relates directly to the classification structure under NACE. Specifically, the first four digits are identical. Given the fact that the CPA is a highly segregated classification of products, its use can provide further guidance in identifying and estimating the sport-related element of every NACE category.

2.2 A satellite account system is specifically aimed at subjects, themes, or sectors of the economy, which are not observable in the traditional system of national accounts, because they do not correspond to a specific statistically delineated economic activity. In other words, a satellite account system is a robust statistical framework for measuring the economic importance of a specific industry, such as the sport sector, within the national economy. The Vilnius definition of sport applied to the system of national accounts forms the basis for the Sport Satellite Account.

¹ DCMS, 2004 Sport Satellite Account for the UK, 2010, http://webarchive.nationalarchives.gov.uk/20121204113822/http://www.culture.gov.uk/images/research/2004_UK_Sport_Satellite_Account_-_final.pdf

3. Sport-related consumer spending in the UK, 2009

3.1 The detailed changes in sport-related consumer spending in the UK, in current prices (not adjusted for inflation), are illustrated in Table 1. There has been a gradual increase in spending from £23.6bn in 2004, to £23.9bn in 2005, and finally to £25.5bn and £25.6bn in 2007 and 2008 respectively. In the year 2009 this gave way to a decrease associated with the economic consequences of the recession. According to the National Accounts, in 2009 real **GDP declined by 4.3%**, representing the largest one-year fall in the last 60 years. In the same year, overall **consumer spending, in current prices, declined by 1.8%** compared to the year 2008. In 2009, the highest spending category was 'wearing apparel' at £3.0bn, followed by 'sports betting' (£2.98bn), 'telecommunications' (£2.9bn) hotels and restaurants (£2.3bn) and 'health & fitness' (£1.9bn). By using a ranked cross-tabulation of growth rates (between 2008 and 2009) and industrial size, it can be established that growth in sport spending is driven by 'boats/aircraft', 'cycles', and 'telecommunications'. In addition, gambling is declining, although the online gambling component may eventually reverse this trend.

3.2 In 2009 consumer spending in sport **declined by 1.6% from the 2008 level** (see Table 1). If we take into account the element of inflation, this represents **a decline of 3.4%** in constant prices. This is the largest fall in sport related consumer spending since 1985 (when the economy was first mapped by detailed economic studies). Despite this, it is important to note that the sport economy declined at a lower rate than the economy overall. In times of recession it is expected that the leisure side of the economy is the first to suffer, as consumers focus on the necessity elements of spending such as housing, food, etc. However, in this case, the decline in sports spending by 1.6% compares favourably to the equivalent fall in the overall economy by 1.8%.

3.3 The 2009 recession affected the main body of the UK sport economy. The only sectors that grew were: boats, bicycles, telecommunications and spectator sports, whilst smaller increases in current prices occurred in sport related air transport, boat renting, education and travel agencies. Table 1 illustrates the rates of growth per sector,

compared to the 2004 position in constant prices (adjusted to 2009 prices). Overall, in 2009, spending in constant prices declined by 1.2% compared to the 2004 level. However this pattern was not uniform with important growth in sectors such as 'optical instruments', 'motor vehicles' and 'insurance'.

TABLE 1: SPORT-RELATED CONSUMER SPENDING IN THE UK, 2004-2009*

	2004	2005	2006	2007	2008	2009	2004 volume	2004-09 volume % change
Consumer spending	£m	£m	£m	£m	£m	£m	£m	
Food/drinks	239	261	286	344	342	336	270	24.3
Textiles	434	452	538	592	552	549	379	44.8
Wearing apparel	2,763	2,658	2,729	2,962	3,011	2,995	2053	45.9
Leather/footwear	1,371	1,372	1,382	1,418	1,464	1,406	1148	22.5
Publishing and printing	876	848	820	862	875	811	1004	-19.2
Coke, petroleum	246	248	248	299	329	294	307	-4.3
Pharmaceuticals	158	164	170	180	192	181	163	10.8
Various metal products	2	1	1	2	2	2	2	-7.3
Machinery/weapons	15	15	15	14	13	12	17	-28.1
Optical instruments	23	22	24	25	26	24	6	270.5
Motor vehicles	82	84	83	139	159	146	80	82.4
Boats/Aircraft	897	1042	1066	1181	1202	1300	966	34.6
Cycles	740	788	774	805	900	974	816	19.4
Sport goods	1676	1736	1748	1731	1720	1530	1577	-3.0
Hotels and restaurants	2,067	2,051	2,045	2,291	2,331	2,298	2426	-5.3
Land transport	89	83	77	84	79	74	110	-32.6
Water transport	3	3	3	3	3	3	4	-23.5
Air transport	115	108	102	111	108	117	134	-12.8
Travel agencies	64	74	57	63	56	58	75	-22.3
Telecommunications	2,335	2,354	2,626	2,601	2,723	2,883	2764	4.3
Insurance	46	43	106	112	103	100	57	75.8
Renting of Machinery/equipment	102	89	98	102	106	101	112	-9.7
Education	173	184	231	246	249	253	266	-5.0
Health and vet services	176	216	214	256	229	224	204	10.0
Sporting activities								
<i>Dance schools</i>	133	215	236	240	242	220	148	48.3
<i>Spectator sports</i>	756	720	710	782	742	780	943	-17.2
<i>Health and fitness</i>	1980	2015	2048	2130	2021	1920	2208	-13.0
<i>Other participant sports</i>	1720	1655	1702	1695	1638	1532	2144	-28.6
<i>Sports betting</i>	3318	3391	2828	3117	3069	2,980	4004	-25.6
<i>Boat renting</i>	100	107	114	112	112	120	121	-0.6
<i>Massage, fitness</i>	871	913	950	966	975	950	971	-2.2
other	3	3	3	3	3	3	4	-17.2
TOTAL	23,571	23,913	24,034	25,468	25,576	25,176	25482	-1.2

* The percentage changes are calculated from non-rounded figures.

4. Sport-related Gross Value Added in the UK, 2009

4.1 Between 2004 and 2008, the overall growth was 18% in current prices. The size of GVA increased from £24.8bn in 2004, to £28.5bn in 2007, and £29.3bn in 2008. In 2009 GVA was £29.4bn, representing a small increase of 0.5% in current prices. However when we account for inflation, by taking the PPI index into account, this represents a 2009 **decline of almost 0.8%** in constant prices. Despite the decline this performance was better than the economy overall (in terms of GDP the economy declined by 4.3% in constant prices) and can be attributed to the preparations for the London 2012 Olympic and Paralympic Games. In terms of GVA the sports market was driven by the construction industry, focused around the Games. This sector increased by more than 300% in current prices since 2004. Pharmaceuticals and financial intermediation follow, with significant rises over the 2004 levels (169% and 124% respectively in current prices). Note that the overall decline is not related directly to consumer spending, as we do not have consumer spending on sport financial services or sports construction. Financial intermediation includes activities such as legal services, market research, and accounting services. Finally sectors such as wearing apparel, despite representing a very strong market in terms of consumer spending, do not have an equivalent GVA presence as most consumption is covered by imports.

4.2 As in the case of consumer spending, the recession has affected the sport related GVA generated by the economy. Most sport categories declined compared to the 2008 levels. However there were significant increases in some indicators associated with the London 2012 Olympic and Paralympic Games and resulting wider sports participation. These included construction, boats, pharmaceuticals, sporting activities, travel agencies and financial services. Table 2 illustrates the growth pattern in constant prices (adjusted for inflation) between 2004 and 2009. Overall, in the 2004-09 time period, sport related GVA increased by 1.2% in constant prices. This increase occurred despite the 2009 recession and the decline of sport spending between 2004 and 2009 in constant prices. Some sectors that experience strong growth (in constant prices) during the aforementioned period include: 'construction', 'pharmaceuticals' and 'financial intermediation'.

TABLE 2: SPORT-RELATED GROSS VALUE ADDED IN THE UK, 2004-2009

GVA	2004	2005	2006	2007	2008	2009	2004 volume	2004-09 volume % change
	£m	£m	£m	£m	£m	£m	£m	
Agriculture	392	278	287	291	308	290	301	-3.7
Food/drinks	94	101	113	115	114	113	95	19.1
Textiles	114	114	123	131	134	132	107	23.2
Wearing apparel	112	104	111	109	96	91	82	10.8
Leather/footwear	9	9	10	10	9	9	13	-31.8
Publishing and printing	369	352	356	353	356	369	423	-12.7
Coke, petroleum	39	33	26	24	19	18	49	-63.0
Pharmaceuticals	42	51	60	73	96	113	43	160.2
Rubber products	3	3	3	3	3	3	3	-11.3
Various metal products	2	1	1	1	1	1	2	-53.6
Machinery/weapons	21	24	27	27	29	27	23	15.6
Optical instruments	34	32	35	37	37	34	10	255.0
Motor vehicles	39	40	40	37	28	23	38	-39.6
Boats/Aircraft	576	569	734	775	790	805	620	29.8
Cycles	46	43	50	51	47	38	51	-25.1
Sport goods	214	271	237	261	258	234	201	16.2
Construction	153	161	171	338	635	640	179	256.6
Maintenance of motor vehicles	56	62	65	64	56	51	73	-30.2
Wholesale	334	372	389	411	392	394	379	4.0
Retail	1121	1140	1191	1250	1346	1250	1183	5.6
Hotels and restaurants	489	526	548	572	590	570	574	-0.7
Land transport	115	104	96	104	107	104	142	-26.7
Water transport	2	2	1	1	2	2	3	-23.5
Air transport	55	49	45	47	48	44	64	-31.4
Travel agencies	627	694	540	537	481	501	732	-31.5
Telecommunications	2136	2247	2473	2572	2,604	2,506	2528	-0.9
Financial intermediation	442	502	641	689	895	992	490	102.4
Insurance	33	31	37	42	30	40	41	-2.0
Renting of Machinery and equipment	97	100	103	112	106	98	106	-7.9
Research and development	27	29	32	30	27	27	30	-10.7
Advertising, business activities	907	962	1089	1117	1212	1085	1002	8.3
Administration	30	32	34	35	35	34	34	0.3
Education	1088	1200	1493	1577	1651	1600	1675	-4.5
Health and vet services	58	71	69	78	77	82	67	22.2
Sporting activities	14845	15943	16274	16555	16566	17020	17623	-3.4
other	74	83	83	83	92	83	89	-7.1
TOTAL	24,794	26,335	27,587	28,512	29,277	29,423	29078	1.2

TABLE 3: SPORT RELATED EMPLOYMENT IN THE UK, 2004-2009

Employment	2004 000s	2005 000s	2006 000s	2007 000s	2008 000s	2009 000s	2008-9 %Change
Agriculture	7.86	8.05	8.29	8.01	8.76	8.57	-2
Food/drinks	1.57	1.67	1.65	2.46	2.28	2.25	-1
Textiles	4.38	4.11	3.85	4.17	4.11	3.64	-12
Wearing apparel	4.09	3.37	3.1	2.74	2.50	2.14	-14
Leather/footwear	0.32	0.29	0.32	0.32	0.33	0.30	-7
Publishing and printing	8.02	7.47	7.14	8.28	7.62	7.57	-1
Coke, petroleum	0.41	0.37	0.27	0.27	0.26	0.28	11
Pharmaceuticals	0.62	0.64	0.68	1.14	1.18	1.35	14
Rubber products	0.07	0.07	0.08	0.10	0.09	0.08	-11
Various metal products	0.05	0.03	0.04	0.04	0.04	0.03	-19
Machinery/weapons	0.52	0.53	0.57	0.58	0.61	0.57	-6
Optical instruments	0.72	0.69	0.67	0.83	0.77	0.69	-10
Motor vehicles	1.01	0.96	0.91	0.99	0.88	0.72	-19
Boats/Aircraft	16.04	17.84	18.84	21.75	21.22	20.56	-3
Cycles	1	0.88	0.83	1.62	1.55	1.42	-8
Sport goods	6.11	5.95	6.79	6.73	6.84	5.85	-14
Construction	3.11	3.2	3.21	5.80	10.48	10.90	4
Maintenance of motor vehicles	1.53	1.57	1.53	2.03	1.99	1.82	-9
Wholesale	7.64	7.84	7.67	8.23	6.53	6.42	-2
Retail	25.67	23.99	23.45	31.34	27.77	27.67	0
Hotels and restaurants	29.49	30.64	30.86	31.66	31.24	30.55	-2
Land transport	3.16	2.79	2.42	2.96	2.90	2.88	-1
Water transport	0.02	0.02	0.02	0.04	0.05	0.05	-3
Air transport	0.81	0.74	0.67	0.78	0.75	0.65	-14
Travel agencies	14.73	15.74	11.29	14.86	13.99	13.55	-3
Telecommunications	33.4	34.77	36.18	37.76	33.15	31.14	-6
Financial intermediation	6.2	6.51	7.27	7.63	6.87	7.47	9
Insurance	0.4	0.46	0.47	0.50	0.43	0.44	2
Renting of Machinery and equipment	2.57	2.54	2.58	2.17	1.98	1.92	-3
Research and development	0.59	0.63	0.63	0.71	0.69	0.68	-2
Advertising, business activities	25.74	26.42	26.59	26.57	25.64	24.25	-5
Administration	0.64	0.68	0.7	0.97	0.96	0.98	2
Education	56.14	60.57	72.71	74.02	74.46	75.89	2
Health and vet services	1.72	2.06	2.04	2.66	2.53	2.59	2
Sporting activities	334.23	350.65	354.1	357.74	325.65	331.04	2
Other	2.27	2.34	2.08	2.36	2.44	2.23	-9
TOTAL	602.85	627.08	640.5	670.83	629.53	629.13	-0.1

5. Sport-related Employment in the UK, 2009

5.1 As in the case of GVA, in 2009, sport-related employment declined, albeit marginally, by 0.1% compared to the previous year. This is associated with the recession and cannot be associated with sports policy or sports participation. In comparison, according to the Labour Market Statistics (ONS), total employment in 2009 decreased by 1.8% over the previous year. Overall, during the period 2004-2008, sport related employment increased by 4%. Starting from a position of 603,000 in 2004, it increased to 671,000 in 2007 and to 630,000 in 2008. In 2009 the number of people employed in the sport economy declined to 629,000, a very small decline given the size of the overall recession. Even at the 2009 level sport-related employment was higher than in 2005 or 2004. It is worth noting that, since 1985 (when the sports economy was first analysed), this is the first occasion that a recession of this magnitude has resulted in such a small decline in sport-related employment. As in the case of GVA, **construction and financial services** drive the market. Sport related employment in construction increased from around 3,000 in 2004 to over 10,000 in 2009 mainly on the back of London 2012 projects. Note that the employment estimates were derived by the wage components of GVA and the average salaries for each section of the economy. In addition, the balancing effect of the preparations for London 2012 acted as a stimulus in the market outside the normal economic cycle. Given that government spending has a greater effect on income during an economic downturn, this had a real effect in the economy as a whole, helping to take the economy out of recession in 2010. Other sectors that grew in employment during 2009 included administration, education, health services and sporting activities.

6. Value of sport in the UK

6.1 Table 4 below compares the position of the UK's sports market during the years 2004 to 2009. The recession between 2008 and 2009 negatively influenced the share of sport in the overall indicators. The current level of employment and GVA corresponds to 2.5% and 2.2% respectively of the overall UK indicators. Similarly, sport related consumer spending corresponds to 2.9% of total spending.

6.2 The development of sports construction went some way to compensate for the negative effects of the recession. We anticipate that the market will grow much more in the coming years, especially in 2011-2012, influenced by the impact of some economic growth (as opposed to recession) and the London 2012 Olympic and Paralympic Games.

TABLE 4: VALUE OF SPORT IN THE UK, 2004-2009

	2004	2007	2008	2009
Sport related GVA, £m	24,794	28,512	29,277	29,423
as % of total GVA	2.3%	2.3%	2.3%	2.2%
Sport related consumer spending £m	23,571	25,468	25,576	25,176
as % of total spending	3.2%	3.0%	3.0%	2.9%
Sport related employment, 000s	602.8	670.8	629.5	629.13
as % of total employment	2.4%	2.6%	2.5%	2.5%

Note that the total number of people employed in the UK is taken from the *Labour Force Survey* and is calculated using full time equivalents. Finally, the GVA total is taken from the National Accounts and the consumer spending total from the publication *Consumer Trends*.

8. Appendix

INPUT-OUTPUT v SIC(03)/NACE CATEGORIES²

	123	Industry Product Groups	SIC (03)
Agriculture	1	Agriculture, hunting and related service Activities	1
	2	Forestry, logging and related service activities	2
	3	Fishing, fish farming and related service activities	5
Mining and quarrying	4	Mining of coal and lignite; extraction of peat	10
	5	Extraction of crude petroleum and natural gas; service activities incidental to oil and gas ...	11+12
	6	Mining of metal ores	13
	7	Other mining and quarrying	14
Manufacturing	8	Production, processing and preserving of meat and meat products	15.1
	9	Processing and preserving of fish and fish products; fruit and vegetables	15.2+15.3
	10	Vegetable and animal oils and fats	15.4
	11	Dairy products	15.5
	12	Grain mill products, starches and starch products	15.6
	13	Prepared animal feeds	15.7
	14	Bread, rusks and biscuits; pastry goods and cakes	15.81+15.82
	15	Sugar	15.83
	16	Cocoa; Chocolate and sugar confectionary	15.84
		17 Other food products	15.85 to 15.89
	18	Alcoholic beverages - alcohol and malt	15.91 to 15.97
		19 Production of mineral waters and soft drinks	15.98
	20	Tobacco products	16
	21	Preparation and spinning of textile fibres	17.1
	22	Textile waving	17.2
	23	Finishing of textiles	17.3
		24 Made-up textile articles, except apparel	17.4
	25	Carpets and rugs	17.51
		26 Other textiles	17.52 to 17.54
		27 Knitted and crocheted fabrics and articles	17.6+17.7
		28 Wearing apparel; dressing and dyeing of fur	18
		29 Tanning and dressing of leather; luggage, handbags, saddlery and harness	19.1+19.2
		30 Footwear	19.3
	31	Wood and wood products, except furniture	20
	32	Pulp, paper and paperboard	21.1
	33	Articles of papers and paperboard	21.2
		34 Publishing, printing and reproduction of recorded media	22
	35	Coke, refined petroleum products and nuclear fuel	23

² Categories with sports element are in bold.

36	Industrial gases, dyes and pigments	24.11+24.12
37	Other inorganic basic chemicals	24.13
38	Other organic basic chemicals	24.14
39	Fertilisers and nitrogen compounds	24.15
40	Plastics and synthetic rubber in primary forms	24.16+24.17
41	Pesticides and other agro-chemical products	24.2
42	Paints, varnishes and similar coatings, printing ink and mastics	24.3
43	Pharmaceuticals, medicinal chemicals and botanical products	24.4
44	Soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations	24.5
45	Other chemical products	24.6
46	Man-made fibres	24.7
47	Rubber products	25.1
48	Plastic products	25.2
49	Glass and glass products	26.1
50	Ceramic goods	26.2+26.3
51	Bricks, tiles and construction products in baked clay	26.4
52	Cement, lime and plaster	26.5
53	Articles of concrete plaster and cement; cutting, shaping and finishing of stone; manufacture ...	26.6 to 26.8
54	Basic Iron and steel and of ferro-alloys; manufacture of tubes and other first processing of iron ...	27.1 to 27.3
55	Basic precious and non-ferrous metals	27.4
56	Casting of metals	27.5
57	Structural metal products	28.1
58	Tanks, reservoirs and containers of metal; central heating radiators and boilers; steam ...	28.2+28.3
59	Forging, pressing, stamping and roll forming of metal; powder metallurgy; treatment and ...	28.4+28.5
60	Cutlery, tools and general hardware	28.6
61	Other fabricated metal products	28.7
62	Machinery for the production and use of mechanical power; except aircraft, vehicle and cycle ...	29.1
63	Other general purpose machinery	29.2
64	Agricultural and forestry machinery	29.3
65	Machine tools	29.4
66	Other special purpose machinery	29.5
67	Weapons and ammunition	29.6
68	Domestic appliances not elsewhere classified	29.7
69	Office machinery and computers	30
70	Electric motors, generators and transformers; manufacture of electricity distribution and ...	31.1+31.2
71	Insulated wire and cable	31.3
72	Electrical equipment not elsewhere classified	31.4 to 31.6
73	Electronic valves and tubes and other electronic components	32.1
74	Television and radio transmitters and apparatus for line telephony and line telegraphy	32.2
75	Television and radio receivers, sound or video recording or reproducing apparatus and ...	32.3
76	Medical, precision and optical instruments, watches and clocks	33
77	Motor vehicles, trailers and semi-trailers	34
78	Building and repairing of ships and boats	35.1
79	Other transport equipment	35.2+35.4+35.5
80	Aircraft and spacecraft	35.3

	81	Furniture	36.1
	82	Jewellery and related articles; musical instruments	36.2+36.3
	83	Sports goods, games and toys	36.4+36.5
	84	Miscellaneous manufacturing not elsewhere classified; recycling	36.6+37
Electricity, gas and water supply	85	Production, transmission and distribution of electricity	40.1
	86	Gas; distribution of gaseous fuels through mains; steam and hot water supply	40.2+40.3
	87	Collection, purification and distribution of water	41
Construction	88	Construction	45
Wholesale and retail trade	89	Sale, maintenance and repair of motor vehicles and motorcycles; retail sale of automotive fuel	50
	90	Wholesale trade and commission trade, except of motor vehicles and motorcycles	51
	91	Retail trade, except of motor vehicles and motorcycles; repair of personal and household goods	52
	92	Hotels and restaurants	55
Transport and communication	93	Transport via railways	60.1
	94	Other land transport; transport via pipelines	60.2+60.3
	95	Water transport	61
	96	Air transport	62
	97	Supporting and auxiliary transport activities; activities of travel agencies	63
	98	Post and courier activities	64.1
	99	Telecommunications	64.2
Financial Intermediation	100	Financial intermediation, except insurance and pension funding	65
	101	Insurance and pension funding, except compulsory social security	66
	102	Activities auxiliary to financial intermediation	67
	103	Real estate activities with own property; letting of own property, except dwellings	70.1+70.2(pt)
	104	Letting of dwellings, including imputed rent	70.2(pt)
	105	Real estate activities on a fee or contract basis	70.3
	106	Renting of machinery and equipment without operator and of personal and household goods	71
	107	Computer and related activities	72
	108	Research and development	73
	109	Legal activities	74.11
	110	Accounting, book-keeping and auditing activities; tax consultancy	74.12
	111	Market research and public opinion polling; business / management consultancy activities; ...	74.13 to 74.15
	112	Architectural and engineering activities and related technical consultancy; technical testing and ...	74.2+74.3
	113	Advertising	74.4
114	Other business services	74.5 to 74.8	
Public administration	115	Public administration and defence; compulsory social security	75
Education, health and social work	116	Education	80
	117	Human health and veterinary activities	85.1+85.2
	118	Social work activities	85.3
Other services	119	Sewage and refuse disposal, sanitation and similar activities	90
	120	Activities of membership organisations not elsewhere classified	91
	121	Recreational, cultural and sporting activities	92
	122	Other Service Activities	93

