

**Sports Council for Northern Ireland
Lottery Distribution Account
for the Year Ended
31 March 2021**

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Presented to Parliament pursuant to C.39, Section 35(5) of the National Lottery
etc. Act 1993 (as amended by the National Lottery Act 1998)

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PERFORMANCE REPORT

The Performance Report focuses on matters relevant to all users of financial statements. Its purpose is to provide information on the Sports Council for Northern Ireland (hereafter Sport NI), its main objectives and strategies and the principal risks it faces. Although it is designed to be a self-standing document, much of the information contained in it is simply a summary of information provided in other documents and is therefore cross-referenced as appropriate. The Performance Report has two sections: an 'Overview' and a 'Performance Analysis'.

Overview

The purpose of the Overview section of the Performance Report is to give the user a brief summary which provides sufficient information to understand Sport NI, its purposes, the key risks to the achievement of its objectives, and how it has performed during the year. It consists of the Chair's Foreword, Chief Executive's Introduction, the Purpose and Activities of Sport NI, Key Issues and Risks which could affect Sport NI in delivering its objectives, an explanation of going concern as it affects Sport NI, and a Performance Summary.

Chairman's Foreword

I am pleased to introduce the 2020-21 Lottery Annual Report and Accounts for Sport NI.

When Sport NI embarked upon this financial year, the pandemic was yet to take a proper hold of our lives. There were many unknowns, not least how widespread it was, and how long necessary restrictions would last.

The impact on sport has been profound. Playing fields and sports halls cloaked in heavy silence. Friendships of all ages and team bonds were interrupted.

But sport did not stand still. For many years, Sport NI has recognised the invaluable social infrastructure of community links and volunteerism provided by our clubs. This year, it was on display like never before.

Whether it was the distribution of food parcels, collection of prescriptions, or simply making sure vulnerable people felt supported, sports clubs were at the heart of the community response to COVID-19.

Sport NI was proud to provide important leadership during that period, communicating vital public health messaging around sport, helping the government understand and respond to the impact of the crisis, and supporting sport to return more resilient than ever before. Sport NI is grateful for the support of sporting governing bodies who played a key role in this work.

Sport NI, working alongside the Department for Communities, launched initiatives such as the Sports Hardship Fund (including COVID Safe Sports Packs) and the Sports Sustainability Fund to financially support and sustain the sporting sector throughout this year, while also enabling regular operations to continue. Additionally, to address challenges brought on by COVID-19, Sport NI offered mental health and wellbeing guidance through the Wellbeing Hub, and the Return to Sport Service provided advice on safety measures for reopening sports facilities.

However, sporting clubs and organisations must do more than merely survive, they must thrive also. That is why Sport NI has used the generous investment from National Lottery for its *Supporting Sport to Build Back Better* initiative to help sports and clubs recognise and embrace opportunities for change and become more resilient in a post-pandemic landscape.

I thank the Board Members, the CEO and the wider team at Sport NI, who demonstrated our values, dedication and commitment during a very difficult year. Sport NI staff rose to every challenge with creativity and agility, all whilst working in entirely new ways.

In 2020-21 Sport NI finalised its new Corporate Plan and started the ambitious work of realising its vision – *By 2026, we want the power of sport to be recognised and valued by all.*

In its work, Sport NI acknowledges the vital support of the National Lottery, and those who contribute to it by playing every week. Together, we will show how the power of sport changes lives.

Thank you,

Gavin Boyd
Chairman
Sports Council for Northern Ireland

Date: 16 December 2025

Chief Executive's Introduction

I am pleased to present the 2020-21 Annual Lottery Distribution Report.

Sport NI is the body which, since the inception of the National Lottery in 1994, has been responsible for the administration and distribution of Lottery funds to sport in Northern Ireland.

This was a year like no other. At the heart of Sport NI's mission, is the value of Sport. Normally that is pursued through enriching individual lives or communities, improving health and inspiring success. The COVID-19 pandemic has shown society how lives and routines can change rapidly and utterly. It has given us a greater appreciation of connecting with others, enjoying the outdoors and placed a new emphasis on the opportunity to participate. In short, it has amplified the value of sport.

Sport played its part in protecting the NHS and slowing the spread of COVID-19. Sport NI was proud to work in partnership with government health experts in making sure the sports sector was under restrictions and regulations, and we are grateful for the support of Governing Bodies in this effort.

Although sport stopped, those involved in it did not. They were at the heart of a critical volunteer effort in partnership with the government and local councils, ensuring people could access food, medicines, and stay connected within their communities.

Whilst organisations, clubs and volunteers were focused on supporting the community, it was important to recognise pressures on themselves and ensure their survival, so the pandemic's legacy was not a decimation of the sector. Sport NI is proud of its work in partnership with the NI Executive and Department for Communities to advocate for, secure and deliver almost an additional £30million of support for sport across Northern Ireland in the form of the Sports Hardship Fund, and the Sports Sustainability Fund. The fact that we administered double the amount of grant support within existing resources is testament to our determination to support a sport sector under critical financial pressure. Time and time again, our team met these challenges without any additional internal resources, whilst working in very uncertain and unfamiliar ways. I sincerely thank and commend them for this commitment.

Similarly, we were unceasing in our improvement as an organization. The important work in bringing forward a new culture was embedded as our DNA, with four intrinsic and interwoven values, *Excellence; Integrity; Collaboration; Learning*.

A major global event presents an important opportunity to do things differently. Driven by Lottery Funding and designed and deployed at pace our *Supporting Sport to Build Back Better* programme is already supporting clubs and sports' governing bodies with advice and training on how to re-build and increase organizational resilience through innovative new methods and technologies.

Strand 1 of Project Re-Boot 'TEAM UP' is underway to support the engagement and re-engagement of participants into sport, particularly people from groups who have been especially impacted by COVID19; with 'ACTIVATE' (Strand 2) and 'SPORT LOCAL' (Strand 3) ready to go. The initiative benefits from the foundations laid by current National Lottery funded capacity building programmes including Sporting Winners, Sporting Clubs and Governing Body Support Investment.

Similarly with that focus on innovation and improvement, in the 2021-22 financial year, year we will bring forward Sport NI's Corporate Plan for 2021-26. In this new Corporate Plan, Sport NI is committed to showing how the power of sport changes lives. Whether that is through healthy and connected communities, or athletes inspiring the next generation with podium success, Sport NI will be relentless in maximising the impact of Lottery Funding in Northern Ireland.

We remain truly grateful for the support.

Richard Archibald
Interim Chief Executive
Sports Council for Northern Ireland

Date: 16 December 2025

STRATEGIC REPORT

Purpose and Activities of Sport NI

Background Information

The Sports Council for Northern Ireland (referred to as “Sport NI”) is the statutory body through which public funding for sport in Northern Ireland is channelled. It was established on 31 December 1973 under the provisions of the Recreation and Youth Service (Northern Ireland) Order 1973 (as amended) with its main objective being the furtherance of sport and physical recreation.

Sport NI’s 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 for Communities and other Government departments, Education Authority, Local Councils and other bodies interested in sport and physical recreation;
- 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.

The National Lottery etc. Act 1993 (the 1993 Act) established the National Lottery and designated five ‘good causes’: arts, sport, national heritage, charitable projects and projects to mark the year 2001 and the beginning of the third millennium. The National Lottery Act 1998 (the 1998 Act) which came into force in July 1998 established a sixth good cause, the New Opportunities Fund, the functions of which were taken on by the Big Lottery Fund (Now the National Lottery Community Fund) through the National Lottery Act 2006 (the 2006 Act). Each of the good causes receives a percentage of the net proceeds of the Lottery paid out of the National Lottery Distribution Fund (NLDF).

In 1994, the Minister for the Department for Culture, Media and Sport (DCMS) appointed Sport NI as a Lottery distributor for 2.6% of money allocated to sport. Lottery funds are accounted for in the Sports Council for Northern Ireland Lottery Distribution Account (referred to as the Sport NI Lottery Account).

Principal Functions related to National Lottery Distribution Activities

Sport NI has developed its policies and procedures for the Lottery Fund within the framework of the 1993 Act (as amended by the National Lottery Act 1998) and the policy and financial directions (the Directions) issued by the Department for Communities, on behalf of the Department of Culture, Media and Sport, in exercise of the powers conferred by section 26(1) of the National Lottery etc. Act 1993 (as amended). Sport NI’s policies and procedures are continually under review to ensure that they comply with requirements, remain appropriate and that the maximum benefit is achieved for sport in Northern Ireland.

A requirement of the 1998 Act is that Sport NI prepares and adopts a strategic plan for the distribution of its share of Lottery income. Sport NI developed and agreed Corporate Plans covering the periods 2015–2021 and 2021-2026. These outline how Sport NI was to allocate its share of Lottery funding during these five-year periods. The plans also set out Sport NI's priorities, activities, targets and programmes during this period.

2020-21 National Lottery Distribution Activities

In 2020-21, Sport NI continued to offer a range of capital and revenue programmes. Every Body Active 2020 (Opportunities), Boxing and Single Facilities were existing programmes, which continued during the year. These programmes are aimed at improving access to, and equitable participation, in sport and physical recreation. Investment into governing bodies also continued under the Sporting Clubs and Sporting Winners programmes. Sporting Clubs delivers sustained increases in club membership through club and workforce development with a range of funded sporting organisations. Sporting Winners invests in National Governing Bodies of Sport, supporting athletes and teams that have the potential for success at major senior international competitions – Olympic Games, Paralympic Games, Commonwealth Games, World Championships and European Championships. To support clubs and organisations emerge from the pandemic as more resilient and robust entities, Sport NI also launched the Build Back Better Initiative with vital National Lottery support.

Future Developments in National Lottery Distribution Activities

Sport NI will continue to offer the programmes above in 2021-22. The Board met on 14 June 2021 and approved an NLDF policy setting out new investment programmes in the period of the new Corporate Plan 2021-26.

Comment on National Lottery Distribution Fund (NLDF) Balance Policy

As at the 31 March 2021, Sport NI Lottery Account balances at NLDF totalled £16.1m (31 March 2020: £14.5m), an increase of £1.6m on the prior year.

The NLDF balance is classified as investments in the Statement of Financial Position. This is in line with DCMS accounting policy. NLDF investments are, therefore, held at amortised cost.

Current contracted grants payable plus trade and other payables total £4.2m. Sport NI considers that it has sufficient liquid resources within the NLDF and cash balances of £17.2m as well as forecasted NLDF income to cover all current contracted commitments. The forecasted NLDF income is based on projections received from DCMS.

In August 2003, DCMS issued a Guidance Note (1/03) which proposed that all Lottery distributors should develop an NLDF policy and should publish an annual statement in their audited accounts, setting out the basis of the policy and the actions required to manage the NLDF balance. The following is the policy as approved by Sport NI:

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

In June 2021, Sport NI agreed that the NLDF target balance should be as follows:

- by 31 March 2022 to achieve a NLDF balance of £11.315m;
- by 31 March 2023 to achieve a NLDF balance of £10.728m.
- by 31 March 2024 to achieve a NLDF balance of £8.860m;
- by 31 March 2025 to achieve a NLDF balance of £7.898m; and
- by 31 March 2026 to achieve a NLDF balance of £7.218m.

At 31 March 2021 the Sport NI Lottery Account NLDF balance was £16.142m.

The target for the year of £9.617m was not achieved as a result of deferrals in programme activity due to focus on covid response grants through Sport NI Exchequer Account. During 2021-22 NLDF balances and targets were reviewed and revised to ensure that Sport NI can fulfil corporate plan objectives with agility and ensure that both Sport NI Lottery and Exchequer funding streams are appropriately utilised.

Key Issues and Risks

Risk management is fully incorporated into organisation and business planning. The Board manages risk by ensuring that the procedures which are in place to verify risk management are regularly reviewed and reported. The Executive Team reviews and updates the Corporate Risk Register on a quarterly basis and submits it to the Audit and Risk Assurance Committee for consideration. The report is in turn considered at the subsequent Board meeting.

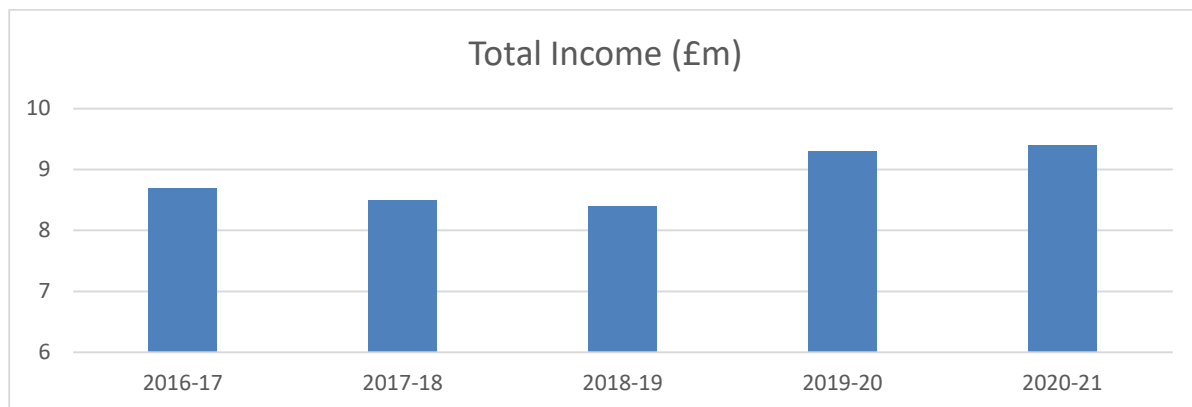
Decisions taken by Sport NI during the 2014-15 and 2015-16 years resulted in risks materialising in subsequent years that had a significant impact on the reputation and operation of the organisation. The details of these decisions and subsequent matters, including the dismissal, and subsequent reinstatement, of the Chief Executive, board resignations, departmental review, and ensuing transformation programme are outlined in the 2014-15 accounts. The areas of focus for 2020-21 are outlined in the Governance Statement.

Going Concern Basis

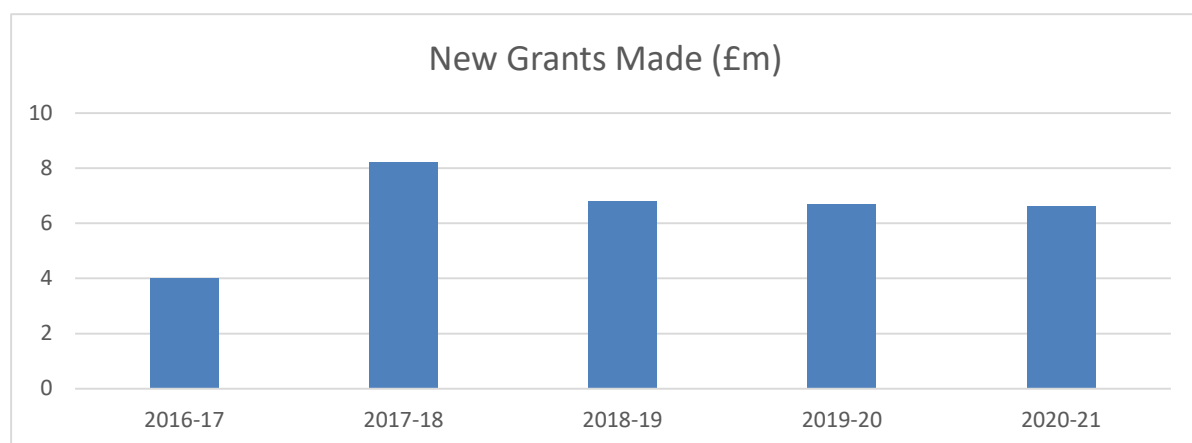
The financial statements are produced on the Going Concern basis. Going concern was re-assessed and approved by the Board at its meeting on 14 May 2025. Sport NI is not aware of any reason to adopt a different basis.

Performance Summary

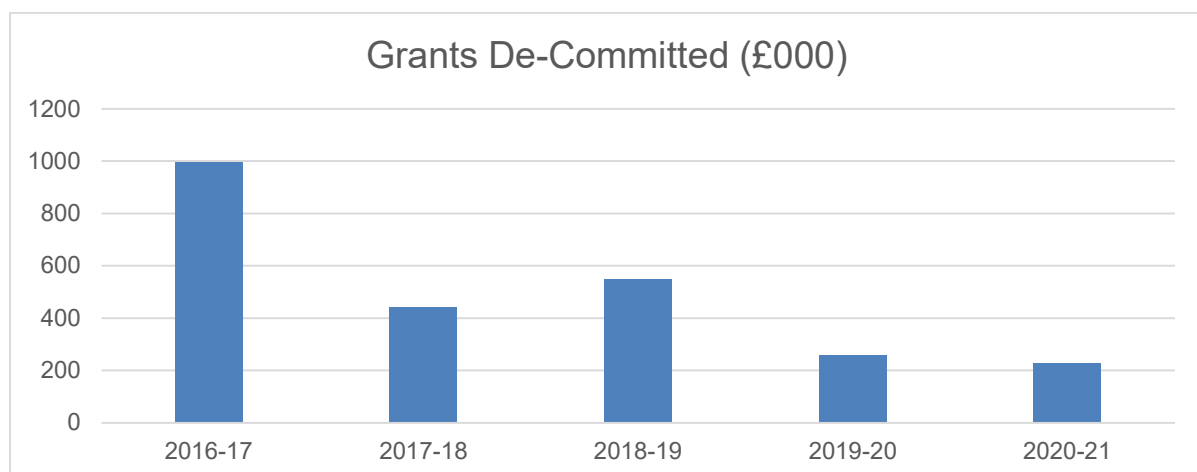
The graph below shows total income over the last five years. This has ranged from £8.4m in 2018-19 to £9.4m in 2020-21.



The graph below shows the level of new grants made by Sport NI over the last five years, ranging from £4m in 2016-17 to £8.2m in 2017-18. In 2020-21 there were £6.5m new grants made.



The graph below shows the range of grants de-committed over the last five years, ranging from £995k in 2016-17 to £228k in 2020-21. Decommittments are dependent on the eligible spend incurred by grantees.

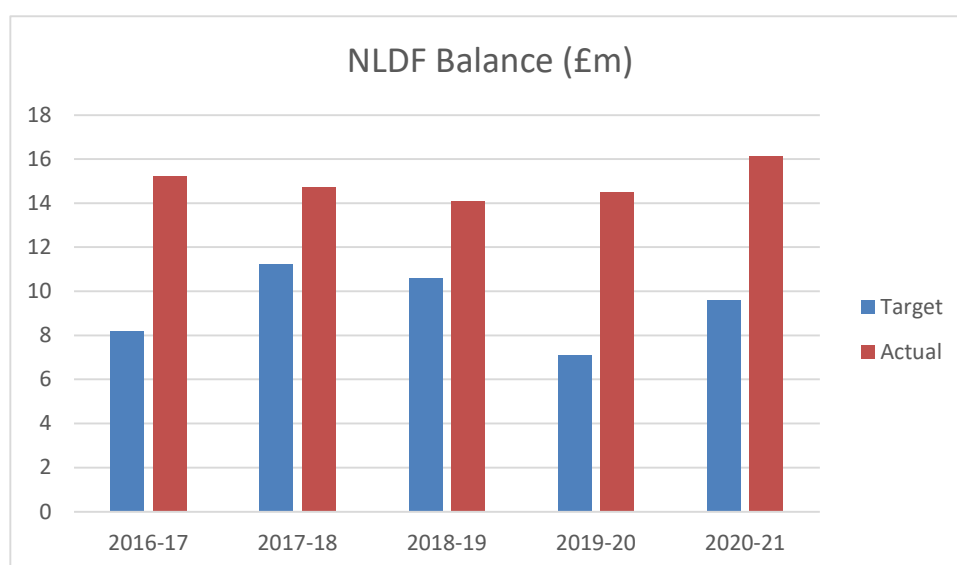


Performance Analysis

Financial Results

The National Lottery Distribution Fund (NLDF) target balance for 2020-21 was not achieved as a result of the new Corporate Plan 2021-26 not being developed and approved by 31 March 2021 as well as Sport NI's focus in Exchequer account grants to support the sports sector manage through COVID restrictions.

Sport NI Board has, in June 2021, approved a plan and timeline for NLDF investment in the next 5-year period, aligned to our Corporate Plan. In February 2022, Sport NI's Corporate Plan received ministerial approval, after which forecasting processes were reviewed to ensure alignment with objectives and prompt responsiveness to sector needs.



Sport NI's Lottery Distribution results are set out in the Statement of Comprehensive Net Expenditure.

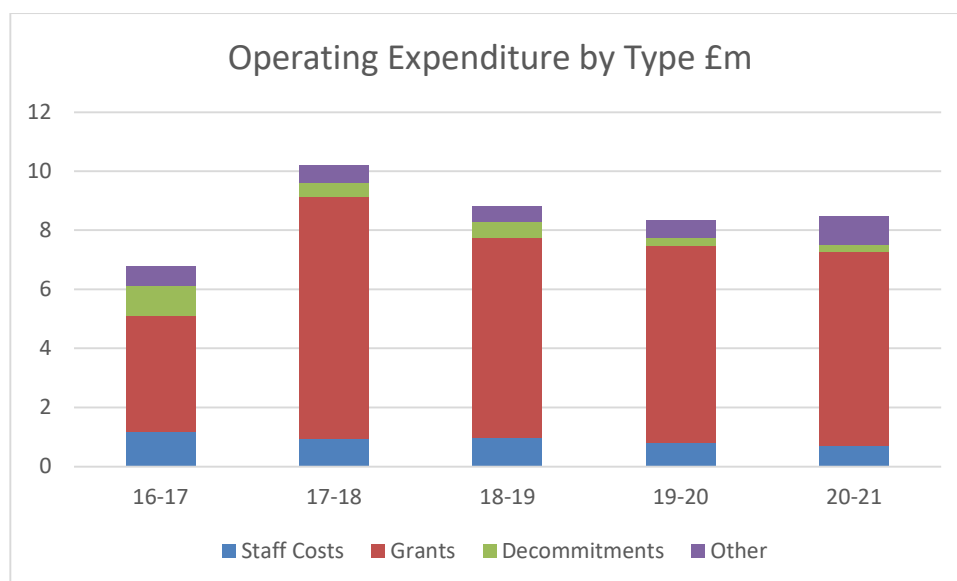
Total income received from the National Lottery totalled £9,437,142 (2019-20: £9,280,318).

During the year Sport NI made net commitments of £6,319,242 (2019-20: £6,442,440) to grant applicants.

The total administrative costs to Sport NI of its distribution activities, including staff costs, were £1,689,686 (2019-20: £1,358,243).

Long Term Expenditure

Staff costs fell 22% below the five-year average in 2020-21, while other costs have remained at a consistent level over the past 5 years. Grant payments remained strong, with £5.8m being paid out this year. Grant de-commitments remained consistent, averaging £0.2m over the five years.



COVID-19

Financially, the impact was limited to some £460,000 of timing differences, due to the delay in issuing capital grant awards, resulting from the inability to complete construction works due to lockdown restrictions. These grant awards were subsequently issued in 2020-21.

EU Exit

The UK's departure from the EU had no impact on the activities of Sport NI in 2020-21.

Equity at the year end

The Lottery Distribution Account showed net income of £1,428,214 (2019-20: £1,479,635). At 31 March 2021 the total equity showed a surplus of £13,032,887 (31 March 2020: £11,604,673).

Key Performance Indicators (KPIs), Risk and Uncertainty

A reduction in National Lottery funding of sports is a significant risk which could result in the loss of frontline services.

The NLDF Balance Policy Statement, outlined in the strategic report above, highlights that Sport NI's policy is to maintain its NLDF balance at a prudent level based on a realistic assessment of its needs and the availability of funding from NLDF.

Although income is not entirely within its control, Sport NI has arrived at the proposed NLDF target by making realistic assessments of forecasts for levels of income in future years (based on NLDF forecasts), and Sport NI's assessments of associated risks to those forecasts, forecasts for expenditure in future years as well as an analysis of future needs, opportunities and contingencies or risks. Sport NI Board's NLDF target balance for 31 March 2021, set in April 2020, was set at £9.617m. Following the financial year ending 31 March 2021, the Sport NI Board conducted a review of its targets in June 2021.

Key Performance Indicators

Sport NI's Business Plan for 2020-21 responds to strategic objectives set out in Sport NI's current Corporate Plan and reflects 13 overarching outcomes. The outcomes are arranged according to the Kaplan Norton Balanced Scorecard into four main sections, namely Results, Customers/Stakeholders, Internal Processes and Organisational Learning and Growth.

Sport NI's strategic priorities and performance targets are influenced by known factors and uncertainties. A risk management framework is in place to ensure that risk is understood, reported and managed as far as reasonably practicable across the organisation.

The table below provides an overview of progress made against Key Targets (23):

- **16 (70%) were achieved (Green);**
- **0 (0%) were missed by a small margin (Amber);**
- **7 (30%) were missed by a substantial margin (Red).**

Key:

Green = Target achieved

Amber = Substantially achieved

Red = Not achieved

Business Plan Reference & Outputs	Progress Status at Year-End
Results 1.1 - 55,000 people will have participated in sport directly through our service delivery (baseline = 120,212). The target is reduced from 2019-20 because of the COVID-19 lockdown. Total output 44,698 (81% of target). Every Body Active underperformed significantly as a result of COVID-19; Tollymore National Outdoor Centre exceeded target.	NOT ACHIEVED
Results 1.2 - To have issued at least four business cases approved under Multi-Facility Fund. Two business cases approved and Letters of Offer issued. Two business cases were delayed as a result of COVID-19.	NOT ACHIEVED
Results 1.3 - Through the sporting clubs investment, support 21 National Governing Bodies during the COVID-19 pandemic to sustain club membership within NI at 287,476 (baseline 287,476). 16 of the 21 sports receiving investment reported a decline in membership due to the impact of COVID-19. The range of decline varies with sports reacting in different ways. One sport reported significant recovery in their membership compared to the figures submitted last year when the COVID-19 pandemic initially had severe negative impacts on registrations. The numbers of members in this sport have had a very significant impact on the overall club membership picture in NI, leading to a small overall increase (0.6%) in club membership across the Sporting Clubs programme compared to 2019-20.	ACHIEVED
Results 1.4 - To provide 17,000 skills and leadership learning opportunities for coaches, officials and volunteers (baseline= 20,377). In 2020-21 as a response to the COVID-19 pandemic Sport NI through its Club & Workforce Team moved the majority of its people development into the online	ACHIEVED

Business Plan Reference & Outputs	Progress Status at Year-End
<p>space. This delivery method saw a total of 158 events delivered and 10,731 attendees / users engaged.</p> <p>Governing bodies of sport supported through Sport NI's 'Sporting Clubs' investment also deliver learning opportunities that again have seen significant movement to the online space in 2020-21. At year end Governing Bodies have identified that 48,003 Learning Opportunities have been delivered to coaches, officials and volunteers in both formal and informal formats.</p> <p>Course delivery was severely curtailed in 2020-21 as a result of COVID-19 with Tollymore National Outdoor Centre closed except for a window from late July to mid-December 2020; as a result the Centre missed what would normally be the two busiest periods (April-June) and (February-March). During this period, TNOC provided skills and leadership training to 450 individuals.</p>	
<p>Results 1.5 - To co-design and deliver integrated investment programmes that meet the specific needs of the sporting sector in order to emerge from the COVID-19 pandemic and transition towards a fully integrated sport system investment programme from April 2022.</p> <p>Supporting Sport to Build Back Better, a multi-strand programme of 'Building Capability': 'Innovation and Partnership'; 'Extension of Sporting Clubs'; and 'Governing Body Support Programme' was designed and launched with implementation underway during Quarter 4 2020-21. The programme will continue throughout 2021-22.</p>	ACHIEVED
<p>Results 1.6 - To implement the DfC Sports Hardship Fund</p> <p>Under the Sports Hardship Fund, 913 unique applicants representing 44 different sports received funding were incurring inescapable costs, which was broadened to support clubs facing increasing operational and facility hire costs as a result of COVID-19 restrictions. Additional support was provided as 1,289 sports clubs and organisations, representing 57 different sports were approved for COVID-19 Safe Sports Packs. Sport NI secured significant additional in-year exchequer revenue funding to help stabilise and sustain the sports sector to withstand financial impacts of COVID-19. Funding was distributed to 35 different sports representing 430 sports clubs and 22 governing bodies of sport.</p>	ACHIEVED
<p>Results 2.1 - To support sport high performance programmes to deliver 16 targeted performances (Medals / Top 8 / Top 16) in major international competition (World / European Championships) (baseline 2019/20 = 66)</p> <p>10 results were achieved in 2020-21. Lockdowns have restricted competitive events taking place, greatly reducing the opportunity for performances that would have improved this output.</p>	NOT ACHIEVED
<p>Customers/Stakeholders 1.1 - To have completed a scoping study with Sport Ireland and the wider sporting system to maximise the all-island potential of Tollymore National Outdoor Centre.</p> <p>Stakeholder Survey completed with responses from 37 sectoral organisations (42% sports governing bodies, 32% charitable groups and 26% other including district councils and public bodies).</p>	ACHIEVED

<p>Customers/Stakeholders 1.2 - To produce a partnership agreement with local government, health and education; to improve collaboration and coherence in sports delivery in the context of community planning.</p> <p>Sport NI has continued to engage with district councils, health and education partners through community planning structures. COVID-19 has delayed progress towards the development of a separate partnership agreement.</p> <p>However, important collaborative working is underway. For example Sport NI, in partnership with Sport Ireland, continues to work closely with NGBs, local government, health and education to develop an All Island Physical Literacy Consensus Statement. The Consensus Statement has been approved for further public consultation by Sport NI and Sport Ireland to support the development of future implementation.</p>	<p>NOT ACHIEVED</p>
<p>Customers/Stakeholders 1.3 - To produce a Northern Ireland Sports Infrastructure Strategy 2020-2030.</p> <p>Project delayed as a result of COVID-19 and staff redeployments to support Build Back Better, Sport Sustainability Fund and Return to Sport (Facilities & Spectators). However, these COVID-19 project engagements have strengthened Sport NI insights and understanding to inform future Sport NI capital development policy and a more strategic approach to sports (capital) infrastructure.</p>	<p>NOT ACHIEVED</p>
<p>Customers/Stakeholders 1.4 - To embed and support a culture of safety at sports venues through collaborative working with governing bodies of sport, venue operators, district councils, SGSA and DfC.</p> <p>During 2020-21 Sport NI continued to work closely with the SGSA to ensure support for governing bodies of sport, venue operators and district councils to meet their responsibilities under the 'Safety of Sports Grounds (NI) Order (2006)'. In response to COVID-19, SGSA provided well attended online workshops focused on best practice and shared learning. In October 2020 Sport NI extended this strategically significant partnership to April 2024.</p> <p>Additionally, in 2020-21 Sport NI initiated a Spectator Engagement Group to offer ongoing guidance and advice for the return to spectators to sports events and sports venues. A range of stakeholders were involved including DfC, SGSA, Councils and a number of governing bodies of Sport.</p>	<p>ACHIEVED</p>
<p>Customers/Stakeholders 1.5 - To deliver a communications strategy, including stakeholder engagement, aligned to the draft Corporate Plan 2020-25 (subsequently will cover the period 2021-26 due to COVID-related delays).</p> <p>The COVID-19 Communications Crisis Plan has been implemented including measurement and review improvements. Sport NI Board approved the Stakeholder Engagement Plan to support the draft Corporate Plan. This is in implementation stage.</p>	<p>ACHIEVED</p>

<p>Customers/Stakeholders 1.6 - To support DfC in developing the Strategy for Sport and Physical Activity 2020-2030.</p> <p>Sport NI has supported the engagement work for strategy development. This work continues with Sport NI membership on the Project Board and a range of working groups. The strategy for Sport and Physical Activity is due for public consultation soon.</p>	<p>ACHIEVED</p>
<p>Customers/Stakeholders 2.1 - To deliver expertise and services to support the development of performance pathways in sports.</p> <p>Governance and Anti-doping support was delivered through the Effective Organisations element of the Sporting Winners programme to 17 sports organisations currently receiving investment.</p> <p>Following the initial COVID-19 lockdown, the Sports Institute was able to begin provision of limited services from the Jordanstown base in July. Protocols were developed that enabled athletes to return to receive strength and conditioning and essential sports medicine and physiotherapy services. 'Tele-health' provision was also used extensively. Other Institute services continued to support athletes and coaches remotely. Where and when possible high-performance programmes have continued in full training mode with Institute staff travelling to support at training camps with appropriate protocols established to ensure safe operation. The Institute has supported 20 sport high performance programmes.</p>	<p>ACHIEVED</p>
<p>Customers/Stakeholders 2.2 - To deliver expertise and services to support the development of performance pathways in sports.</p> <p>Sport NI Pathway Health Checks were successfully completed online with Cycling Ireland and Netball Northern Ireland. Outputs from both will result in collaborative Pathway Projects in the new year to improve identified areas for development in both Sports.</p> <p>Curriculum projects have progressed with Swim Ireland, Athletics Northern Ireland and Hockey Ireland.</p> <p>Pathway Coach Development Programmes have continued with IABA Ulster HP Unit and Hockey Ireland; and Sport NI's Performance Coach Developer Learning programme was launched and is now into the second phase of online delivery in collaboration with Leeds Beckett University.</p> <p>UK Wide Talent and Performance Pathway Inclusion research project was launched in collaboration with UK Sport and the Home Country Sports Council's with the Sport Industry Research Centre leading on our behalf. The Sport engagement and data collection phase of the research is now well underway with Northern Irish Sports.</p> <p>A webinar series on Developing the Female Athlete within your Pathway was delivered using internal Sports Institute expertise alongside a subject researcher and expert from the Welsh Institute of Performance Science; and a Pathway Symposium on Connecting Pathway Strategy to Practice was delivered by the Performance Director of British Wheelchair Basketball.</p>	<p>ACHIEVED</p>
<p>Internal Processes 1.1 - To develop the Partnership Agreement with Department for Communities.</p> <p>While not fully completed, following constructive collaborative engagement between the partners significant progress was made in developing a Partnership Agreement. It is expected that the Agreement will be finalised and implemented in 2021-22. (The official Partnership Agreement between the Department for Communities (DfC) and Sport Northern Ireland (Sport NI) was agreed and finalised on 11 November 2022.)</p>	<p>NOT ACHIEVED</p>

<p>Internal Processes 1.2 - To return Sport NI to a regular position in respect of annual accounts.</p> <p>Sport NI Lottery accounts are not yet in a regularised position. Work is ongoing with NI Audit Office & the National Audit Office to regularise accounts.</p>	<p>NOT ACHIEVED</p>
<p>Internal Processes 2.1 - To develop a digital transformation plan and progress implementation.</p> <p>A digital transformation plan has been developed and is progressing with Central Procurement Directorate engaged to provide support through the procurement process for a Finance Platform and a HR/Payroll Platform.</p>	<p>ACHIEVED</p>
<p>Internal Processes 3.1 - To develop a staff well-being and duty of care delivery plan to reflect Sport NI culture of placing staff well-being as a key cornerstone of a modern lead sports development agency to include wellbeing and duty of care as we return to workplace, with special emphasis on successful returning to work following COVID-19.</p> <p>Sport NI developed and delivered a duty of care plan. This included support and training in both building resilience and managing stress to support staff whilst working from home. Management took pro-active measures to support staff wellbeing during the COVID-19 Pandemic and in planning a return to the workplace in line with NI Executive Guidance.</p>	<p>ACHIEVED</p>
<p>Internal Processes 3.2 - To achieve between 0-2 long term absences resulting from health, safety & wellbeing by: engaging with staff, using Top 10 risks to improve focus, and target 120 hazards and near misses.</p> <p>There were no long term absences as a result of Health, Safety & Wellbeing. Sport NI sites have been opened on a limited basis in line with NI Executive guidance surrounding COVID-19, in the majority Sport NI staff continue to work from home.</p> <p>No near misses were reported during the year. Staff continue to be reminded of the importance of reporting all near misses.</p>	<p>ACHIEVED</p>
<p>Organisational Learning and Growth 1.1 - To appoint a substantive Executive Leadership Team to Sport NI aligned to the draft Corporate Plan 2020-25.</p> <p>Following a competitive recruitment process, a new Executive Team was appointed between March and May 2021 and have all now taken up their posts. Supporting the Chief Executive are Chief Operating Officer; Director of Sport; Head of Sport System; and Head of Policy & Innovation.</p>	<p>ACHIEVED</p>
<p>Organisational Learning and Growth 1.2 - Develop, promote and support a research agenda that provides meaningful insights and evidence to inform the implementation of the draft Corporate Plan 2020-25.</p> <p>Research and insights agenda ongoing with extensive survey data gained throughout COVID-19 to respond to the sector and plan according; work ongoing on establishment of Sport Diversity Panel and Children and Young Persons' Panel to inform our Corporate Plan; research in the field on race and racism in sport, with Sport NI leading the "lived experiences" element of that work; EQIA on draft Corporate Plan complete to inform public consultation of Corporate Plan. Work is underway on the Active Healthy Kids Global Alliance, Children and Youth Physical Activity Report Card for Ireland.</p>	<p>ACHIEVED</p>
<p>Organisational Learning and Growth 2.1 - To have identified and progressed a staffing structure for all levels of the organisation aligned with the Draft Corporate Plan 2020-25.</p> <p>The new executive leadership team have been recruited and have taken up position. Constructive engagement and consultation on staff structures and posts at Deputy Principal level is underway, and the filling of these posts will facilitate progress to be made across all levels.</p>	<p>ACHIEVED</p>

Leading Sport Through a Crisis - COVID-19

Sport NI played a vital role in leading and supporting the sports sector in Northern Ireland during the unprecedented challenges presented by the pandemic. This ranged from information sharing to practical resources such as sanitisers and PPE, to critical financial support. We used Lottery Funding to ensure that sport was not only supported in its return, but also looked to innovate, and strengthen its offering and resilience.

Supporting Sport to Build Back Better

Sport NI recognised that there was a clear need for a long-term strategic response to the impact of COVID19 on sport across Northern Ireland, with intervention needed over the next few years to improve the resilience and capability of the sporting system. In order to ensure that the strategic response had the appropriate focus, in November 2020 Sport NI engaged in a consultation on ways to Support Sport to Build Back Better. A report from the feedback gathered and analysis of responses is available at [Supporting Sport to Build Back Better | Sport NI](#).

The response, Supporting Sport to Build Back Better, offered a programme with a multi-strand approach supported by National Lottery Funding that sought to address a wide range of challenges highlighted by the pandemic.

Strand 1: BUILDING CAPABILITY

This strand was seeking to improve knowledge and skills at club and governing body levels in the areas of Business capability, Mental Health & Wellbeing, Connectivity and People Development. The first support opportunity made available to sports was in the area of business development. This support aims to provide capability building in business related operations such as strategic and financial planning, risk and crisis management. The first workshop in this programme was delivered to governing bodies and clubs in March 2021.

Within the other strands, delivery starts in 2021-22. Sports will have opportunities to engage in mental health first-aid training and addiction behaviour workshops, as well as improve their use of the digital space to connect with members and volunteers. In addition, exciting new support resources have been developed by Sport NI to enhance the experience of those operating within the club environment with a special focus on those who coach children and young people.

Strand 2: INNOVATION & PARTNERSHIP (Project Reboot)

During 2020-21 Sport NI developed an open grant programme to enable clubs and sports organisations to bring forward innovative project proposals for funding with opportunities to deliver desired outcomes through partnership and collaboration. By the end of quarter 4, Sport NI had received 93 applications for the first opportunity grant programme, which is called TEAM UP. Assessments were completed by end of year with 29 of these gaining investments for year 2021-22.

For those organisations that missed out on funding through 'Project Re-Boot:Team Up', there will be further grant programme opportunities in 2021-22. At year end Sport NI was finalising details for the two other streams – 'Project Re-Boot: Activate' and 'Project Re-Boot: Sport Local' which will offer small (£5,000) and micro (£1,000) grants.

Strand 3: EXTENSION OF THE SPORTING CLUBS PROGRAMME

A one-year extension to the Sporting Clubs Programme was approved during the year to provide grant support to Governing Bodies to manage club membership fluctuations because of the COVID-19 pandemic.

Strand 4: A GOVERNING BODY SUPPORT PROGRAMME

A one-year programme allowing sports not currently supported through either Sporting Clubs or Sporting Winners to access funding during 2021-22 was developed. Assessments were completed by end of year, with 14 additional Governing Bodies expected to gain investment for year 2021-22.

Much of the implementation of the Supporting Sport to Build Back Better Programme will take place in 2021-22. This is possible due to the work of the project team during the current year to assess needs within sports, securing investment from National Lottery and establishing support mechanisms that will build resilience and capability within the sector as it emerges from the grip of COVID-19.

DRIVING SPORT FORWARD

Whilst Sport NI has led the sector in the response to COVID-19, it is vital that sport continues to learn and grow. For that reason, we worked hard to maintain activity in our key programmes all whilst balancing against COVID-19 pressures, and delivered within existing resources. The examples below show how we use valuable Lottery Funding, to provide opportunities for people to participate in sport, compete, and excel to the best of their ability.

1.0 Participation and Facilities

1.1 Every Body Active 2020 (Opportunities)

Sport NI's 'Every Body Active 2020 (Opportunities)' investment programme was closely aligned to our responsibilities within community planning. Through an innovative partnership-led framework, we have embedded an 'Outcome Based Accountability' (OBA) approach to monitoring and evaluation, and the programme's impacts are presented through the prism of:

- How much did we do?
- How well did we do it?
- Is anyone better off?

In 2020-21, we invested £1,580,293 of National Lottery funds in the 'Opportunities' strand of the Every Body Active 2020 programme, delivered through Northern Ireland's 11 district councils and in partnership with a range of governing bodies of sport, sports clubs and community/voluntary groups.

Programme delivery was significantly curtailed by COVID-19, resulting in 13,953 participants (against a target of 40,000) in sport and physical activity across Northern Ireland. Given the prevailing public health restrictions in place throughout most of 2020-21, the reduced participant numbers are unsurprising although it was more encouraging to note that the previously evidenced % increase in female participation was sustained, suggesting a longer term behavioural and attitudinal shift (outcome) as intended by the original investment.

Overall programme participation was broken down as follows:

- 8,613 women/girls (62% of total programme participants);
- 1,774 participants with a disability (13% of total);
- 3,229 participants from areas of greatest need (23% of total cf. 24% of total NI population).

All 11 District Councils adapted their programme delivery during the year in response to the COVID-19 pandemic. This included moving their sporting activities online and engaging with participants virtually – with a particular focus on people with a disability, supporting mental health & wellbeing and encouraging home-based sports activities at the height of the first lockdown. Many of these videos were hosted on Sports Council 'YouTube' channel and include:

- Newry, Mourne & Down - Disability Sport NI & Clanrye Group - https://www.youtube.com/watch?v=bZu7a_c242E
- Ards & North Down – Breathing Yoga - <https://www.youtube.com/watch?v=cupR5xVmdb8>
- Causeway Coast & Glens – Gymnastic Shapes - <https://www.youtube.com/watch?v=9fQ8brhUlx0>

In addition to *quantitative* outputs, the OBA approach reports *qualitative* results through participant engagement and feedback. In Spring 2020, COVID-19 resulted in a huge cultural move to harness technological (digital) engagement opportunities e.g. online video classes. However, as lockdown continued later in the year, the longer-term efficacy of these interventions was being increasingly called into question, with many noting that the 'USP' (unique selling point) of sport is the social

interaction that comes from belonging to, and participating with, a group of likeminded individuals in a sports club environment. This will be a key area of work for Sport NI in 2021-22 and will be informed by full results from the participant survey.

1.2 Every Body Active 2020 (Outdoor Spaces)

During 2020-21, Sport NI supported the delivery of two further projects within our Every Body Active 'Outdoor Spaces' programme. The timing of these projects was particularly welcome given the impacts of COVID-19 and the increased demand within communities for accessible, local, safe & inclusive places to participate in outdoor sports activities.

With our National Lottery investment, we:

- Increased access to the River Foyle for a range of water-based activities, through an award of £120,000 to Derry City & Strabane District Council to install a pontoon at Prehen; and
- Improved rural access to safe & sustainable local trail provision through an award of £120,000 to Fermanagh and Omagh District Council to further develop the walking trail network in Devenish.

1.3 Facility Fund

Sport Northern Ireland launched the National Lottery funded 'Multi Facility Fund' (£6.75m) in late 2017 and over the last three years has adopted a sports development-led, needs-based and evidence-informed approach to project delivery and implementation. During 2020-21, Sport NI supported the remaining ten Multi Facility Fund projects through the final stages of project development and into delivery mode. Unfortunately, COVID-19 has impacted the progress of all projects to a greater or lesser degree.

We issued two Stage 4 Letters of Offer to:

1. Newforge Community Development Trust (£1m) towards the construction of a sports arena at Newforge Lane, Belfast and
2. Mid Ulster District Council (£1m) for the development of Mid Ulster Sports Arena (Cookstown).

Other projects that have progressed significantly in 2020-21 included Rainey Endowed School (Magherafelt) and NI Civil Service Sports Association with further progress anticipated in early 2021-22.

Work is ongoing on the four remaining Multi Facility Fund projects:

1. Belfast Boat Club
2. Derry City and Strabane (Melvin Sports Complex)
3. Ards and North Down Borough Council (Donaghadee Sports Complex)
4. Ballyclare Rugby Football Club

Unfortunately, Lisburn & Castlereagh City Council made the difficult decision to withdraw the Laurelhill Sports Campus project in Q4 2020-21 as a result of COVID-19-related financial pressures. Similarly, Armagh Banbridge & Craigavon Borough Council suspended capital related development in 2020-21 and no progress was recorded on the Armagh Sports Campus project. The Council have indicated that they expect development work to be recommenced in 2021-22.

2.0 Performance

2.1 Sporting Winners Investment Programme

The pandemic had a profound effect on performance sport during 2020-21. Lockdowns, travel restrictions and safety precautions all contributed to the cancellation of training camps and training opportunities for athletes and sports, and subsequently the cancellation or postponement of competitions including the Tokyo Olympic and Paralympic Games. Despite this, Sports Councils across the UK and Ireland, advocated on the value and importance of elite international sport to nations as a whole. To that end, elite dispensation was offered to a small number of athletes competing at the highest levels of sport, to allow them to continue to train whilst adhering to strict guidelines and protocols.

To help sports withstand the initial impact of lockdown, Sport NI agreed to pay out budget payments to sports for 2019-20 investment not yet drawn down. This allowed sports to have access to monies to improve cash flow when other income sources were impacted.

Programme Goals

Sporting Winners is investing to deliver programme objectives across five performance indicators:

- To increase the number of medals won by Northern Ireland athletes at the highest level of their sport by 31 March 2022.
- To increase the number of Top 8 finishes by Northern Ireland athletes at Olympic/Paralympic, World, European and Commonwealth Games by 31 March 2022.
- To increase the number of Top 16 finishes by Northern Ireland athletes at Olympic/Paralympic, World, European and Commonwealth Games by 31 March 2022.
- To increase the number of athletes from NI who have won medals at the highest level in their sport by 31 March 2022.
- To have supported athletes qualify for the Tokyo Olympic and Paralympic Games 2022.

This is achieved through investment in governing bodies of sport either regionally (Northern Ireland/Ulster) or nationally (Great Britain/Ireland) recognising Northern Ireland's position at the intersection of both the British and Irish performance sport pathways.

Programme Performance

Sport NI invested £2,192,928 in 17 organisations in Year 4 (2020-21) of the Sporting Winners Programme. The governance expectations within the Sporting Winners Programme are based on 'The Code of Good Governance (Northern Ireland)' and as with the Sporting Clubs Programme are delivered under the Effective Organisations approach. The Sporting Winners Programme was planned to run over a four-year cycle and the contribution of each sport, as a 'project' within this Programme would also vary across the cycle. COVID-19 necessitated a one-year extension to support sports towards rescheduled major championships, notably the Olympic and Paralympic Games postponed to 2021.

The 2019-20 financial year is likely to remain the most consistent benchmark of the success of this programme. With virtually no competition taking place in 2020-21, and major restructuring of international sporting calendars caused by the pandemic likely to occur in 2021-22, neither of these years will allow a sound comparison of planned targets against actual results. At the end of Year 3 (2019-20), the overall programme had delivered 98% of targets and was on track to achieve the overall programme target. 2020-21 did see a small number of events taking place for international competition. NI athletes competed in 14 out of an anticipated 110 events. Ten resulted in additional benefits delivered by the sports of Canoeing, Golf, Judo and Sailing. However, with COVID-19 causing such significant impact on the international competition calendar in 2020-21, only 6% of the benefits originally targeted within year 4 (2020-21) were delivered. Many of the competitions associated with these benefit targets have been rescheduled for 2021-22. Consequently, there is potential for significant benefit delivery in the year to come which now includes the Olympic and Paralympic Games.

Athlete Awards

The Sporting Winners Programme continued to invest in Athlete Awards to assist athletes with essential personal costs and to make changes enabling greater commitment to training. Targeted at athletes able to demonstrate financial need, in 2020-21 Athlete Awards were made to 23 Olympic/Paralympic and Commonwealth sport organisations, worth a total amount of £265,295. Of these 23 organisations, 15 are also in receipt of Sporting Winners Programme funding. In total, awards were made to 76 individual athletes (52 male, 24 female) and 3 team sports: Hockey Ireland Women (13 female), Hockey Ireland Men (22 male) and Netball NI (17 female).

Looking forward - Sporting Winners Year 5 (2021-22)

In August 2020, the Governing Bodies in receipt of Sporting Winners Programme (2017-21) investment were advised that a one-year extension to the programme would be sought through the Sport NI Board. Following assessment of submissions from Governing Bodies, the Sport NI Board approved Indicative awards for 2021-22 to 16 sporting organisations totalling £2,174,532. 2020-21 was originally to be the key year for the programme, but with both the Tokyo Olympic and Paralympic Games scheduled for July-September 2021, 2021-22 has become the culmination of the programme.

2.2 Sporting Clubs Investment Programme

Programme Goals

The Sporting Clubs Programme invested £2,001,642 in 21 sporting organisations (governing bodies of sport and umbrella organisations) to deliver against:

- Growing, sustaining and retaining the number of sports club members
- Quality of sports club management and operations
- The recruitment, development, deployment and retention of active and skilled coaches, officials and volunteers

Investment is across two elements of the programme, namely Club & Workforce Development and Effective Organisations.

Programme Performance

Under the Effective Organisations element, up to 28 governance ‘expectations’ based on ‘The Code of Good Governance (Northern Ireland)’, were identified and each sport has committed to address these expectations over the period of the investment. At present of the 21 sporting bodies receiving Effective Organisations support, 480 (84%) of the 572 expectations have been addressed.

Under the Club & Workforce Development element, sports report against a number of performance measures. The table below shows progress against each performance measure at the end of Years 1, 2 and 3 using a RAG rating: green – on target; amber – within 10% of target; red below 10% of target. At the end of Year 3 (2019-20), Sporting Clubs was on target to achieve in 7 of the 9 performance measure areas.

Key:	Description	Target	Progress Year 1 2017 18	Progress Year 2 2018 19	Progress Year 3 2019 20	Progress Year 4 2020 21
On Target	Sports	21	19	21	21	21
90-99%	Posts – SC & EO	54.5	47*	70**	70	66
> 90%	Club Membership	Increase by 27,905	23,578	33,545	14,992	15,679
	New Club Members	67,613	27,200	52,624	68,990	83,642
	Clubs Accredited	284	151	122	143	168
	New Coaches	Increase by 4,617	5,391	7,610	10,099	1,343
	New Volunteers	Increase by 2,269	1,763	3,509	4,599	4,779
	New Officials	Increase by 791	570	962	1,490	1,066
	Workforce Learning Opportunities	50,000	16,236	41,780	74,877	123,517

* Posts was amber at end of Year 1 due to the number of posts that were to be in position at this time not against programme end target.

** Posts at end of year 2 has exceeded the programme end target due to the reconfiguration of some programme spend to posts for accounting purposes, this specifically relates to administration posts within effective organisations element.

Note: The submission of data received from sporting organisations has been through an initial verification process. Further combined analysis will now be undertaken, which may include more in-depth verification. This verification and analysis will provide a much deeper understanding and insight into the sports currently in receipt of investment.

In 2020-21 Governing Bodies faced significant impact due to the COVID-19 pandemic and associated periods of lockdown and regulations. Outdoor sports resumed some levels of participation between lockdowns while indoor sports largely had no significant activity over the past year. 16 of the 21 sports receiving investment reported a decline in membership due to the impact of COVID-19. The range of decline varied. Two sports (Tennis, Hockey) reported modest increases in membership, while Golf Ireland and the Ulster Council GAA (UCGAA) have reported significant growth. The growth in Golf may be attributed to its earlier return to activity following periods of lockdown, alongside the merger of bodies to form Golf Ireland and implementation of new membership systems. The UCGAA reported significant recovery in their membership compared to the figures submitted last year when the COVID-19 pandemic initially had severe negative impacts on registrations. The numbers of members in this sport have a very significant impact on the overall club membership picture in NI. This range of impacts has led to an overall club membership of 289,174 at year-end, which represents a small growth of 1,698. Despite this, returns received at the end of 2020-21 of the Sporting Clubs investment suggest that a significant majority of sports will require a period to recover from the COVID-19 pandemic, restore memberships and strengthen the club environment. Sport NI will provide additional support to this part of the sector during 2021-22 through *Supporting Sport to Build Back Better*.

Looking forward - Sporting Clubs Year 5 (2021-22)

Due to the COVID-19 pandemic, a decision was taken by the Sport NI Board in July 2020 to approve an extension to the Sporting Clubs investment as part of *Supporting Sport to Build Back Better*. The extension will be for one year and will allow sports time to respond to the pandemic and plan for the future. All 21 sports developed proposals based on varying scenarios of investment to allow them to sustain, recover or grow club membership. Indicative awards for 2021-22 have been given to 21 sporting organisations totalling £1,826,340.

3.0 Additionality

Sport NI recognises and respects the additionality principles of Lottery funding. Lottery funding enables us to extend the reach and increase the impact of the activity that we could undertake if Exchequer funds alone were available. Together with the other Lottery distributors, we have agreed to share the following common definition of additionality:

“Lottery funding is distinct from government funding and adds value. Although it does not substitute for Exchequer expenditure, where appropriate it complements government and other programmes, policies and funding.”

We have regard to the principles of additionality and this policy when we set the strategic objectives of our Lottery-funded programmes and when we decide how each programme will operate. We have, and will continue to use, Lottery funding to fund specific, time-limited activities that would not take place without the support of Lottery.

4.0 Sustainability Report

In 2020-21 Sport NI staff have been working with colleagues in the other National Lottery Distribution Fund bodies in England, Scotland and Wales to consider environmental sustainability. Those discussions have focussed on three broad themes:

- Addressing our own (internal) impacts
- Inspiring & requiring our grant applicants
- Exploring dedicated funding opportunities to deliver change

Discussions among the National Lottery Fund distributors are ongoing and Sport NI looks forward to further progress during 2021-22 with a particular focus on:

- developing agreed metrics,
- the role of offsetting (in a context of ‘reduce, reuse, recycle’), and
- a ‘deeper dive’ on the implications of current policies framework.

Specifically in respect of COVID-19 restrictions, during the last year Sport NI has seen a significant reduction in business travel and Sport NI is committed to more sustainable approaches to travel/transport in the future.

A key enabler/delivery platform for much of this work will be a revised Sport NI Environmental Policy. Sport NI commenced a review of this policy in late 2020 and we are developing a new Environmental Management Framework to complement implementation.

In 2020-21 Sport NI undertook a review of its existing environmental policy (2008) to ensure it is reflective of the current situation and the NI Executive declared climate emergency (03 February 2020). The policy is still under review and development but aims to:

- Ensure compliance with, and when possible exceeding of, all legislative and policy requirements in terms of environmental responsibility.
- Ensure that Sport NI minimises impacts on the local and global environment as much as is reasonably practicable while still promoting and developing sport and physical recreation.
- Promote responsible and efficient use of natural resources among all staff.
- Where possible to enhance local and regional biodiversity when supporting developments.

The review will be finalised in 2021-22. Sport NI also began a scoping exercise to create an environmental management system in 2020-21, which will continue in 2021-22. The environmental management system provides a framework and an action plan for the practical implementation of all elements of the policy.

Sport NI is committed to practices and procedures that minimise impacts on the environment and has continued to make good progress in becoming a more sustainable organisation while still focusing on “making sport happen.” For example, the Sport NI Procurement Policy seeks to implement the Department of Finance procurement guidance note in integrating social considerations into contracts where appropriate.

Sport NI strategy encourages its staff to ensure that:

- Energy usage is more efficient.
- Business travel where possible continues to be reduced through greater use of Video/Teleconferencing.
- Waste Management is controlled through the practice of reduce, reuse, repair and recycle.
- Biodiversity remains an element in planning for sports facilities and developments.

5.0 Ethical Practices

Sport NI is committed to ensuring that its policies, procedures and services which it receives from third parties respect human rights, promote equality and manage the risk of fraud, anti-bribery and corruption. Sport NI utilises Central Procurement Directorate on procurement which has policies in place to assist with ethical practices.

6.0 Social & Community Issues

Sport NI supports charitable giving. The staff fund makes charitable donations each year.

7.0 Research and Development

Sport NI has no activities in relation to the research and development of assets.

8.0 Political and Charitable Donations

Sport NI made no political or charitable donations during the year (2019-20: £NIL).

9.0 Payment of Suppliers

Sport NI is committed to the prompt payment of bills for goods and services in accordance with the Confederation of British Industry's Prompt Payment Code. The target for payment of bills is 10 days from receipt of goods or services, or presentation of a valid invoice or similar demand, whichever is later. During 2020-21 Sport NI paid 98% (31 March 2020: 52%) of invoices within 10 working days and 92% (31 March 2020: 87%) of invoices within 30 days. Overall, for the year, the average number of days taken to pay invoices was 16 days (2019-20: 29 days). The delays were as a result of adjusting to remote working practices.

10.0 Pension Fund

All assets, liabilities and operating costs of Sport NI's pension scheme are recorded in the accounts of Sport NI Exchequer entity. The salary charges to Lottery in-year include a recharge of employer pension costs of £107,910 (2019-20: £133,876).

The market value of Sport NI's share of the Northern Ireland Local Government Officers' Superannuation Committee (NILGOSC) pension scheme's assets (excluding Additional Voluntary Contributions) at 31 March 2021 was £34.147m (31 March 2020: £25.14m) and the present value of Sport NI's share of the scheme liabilities was £47.796m (31 March 2020: £35.543m). Sport NI's share of the Scheme recorded net pension liabilities at 31 March 2021 was £16.326m (31 March 2020: £10.403m).

All assets, liabilities and operating costs of Sport NI's pension scheme are recorded in the accounts of the Exchequer entity. Details of this pension scheme are available within Sport NI's Exchequer accounts.

11.0 Interest Rate and Currency Risk

Sport NI has no borrowing, relying primarily on Lottery funding for its cash requirements and is therefore not exposed to liquidity risks. It has also no material deposits. Therefore, Sport NI is not exposed to material interest rate risk and, as all significant assets and liabilities are determined in sterling, it is not exposed to material currency risk.

12.0 Accounts and Appointment of Auditors

Sport NI is required to prepare a statement of accounts for each financial year in accordance with sections 35(2) and 35(3) of the National Lottery etc. Act 1993.

The financial statements are also prepared in accordance with:

- The form directed by the Secretary of State for Culture, Media and Sport with the consent of the Department for Communities in Northern Ireland and the approval of HM Treasury in accordance with Section 35(2) – (3) of the National Lottery et. Act 1993; and
- 2020-21 Government Financial reporting Manual issued by HM Treasury.

The Department for Communities issued Lottery Policy Directions to Sport NI on 16 April 2008, a copy is attached at Appendix A.

Under the National Lottery etc. Act 1993, in particular Section 35(5), the Comptroller and Auditor General audits the financial statements of each of the National Lottery distributing bodies. The Northern Ireland Audit Office (NIAO) complete this audit on behalf of the National Audit Office (NAO). Once complete, the NAO is responsible for laying the audited accounts before Parliament.

The fee for the audit of these financial statements was £47,500 (2019-20: £47,500). This cost is included in Other Operating costs in the financial statements. Sport NI did not purchase any non-audit services from its external auditor.

The NIAO published a separate report on governance issues in Sport NI early in 2020. The Chief Executive, as Accounting Officer, led on addressing the issues arising from this report.

13.0 Disclosure of Relevant Audit Information

So far as the Accounting Officer is aware, there is no relevant audit information of which Sport NI's auditors are unaware. The Accounting Officer has taken all steps that he ought to have taken to make himself aware of any relevant audit information and to establish that Sport NI's auditors are aware of that information.

14.0 Complaints Handling

Sport NI operates a complaints procedure to handle general complaints about its service. Complaints can be made informally by telephone or formally in writing.

The Complaints Procedures can be found on Sport NI website at: <http://www.sportni.net/about-us/procedures/>

There were two complaints (both from the same person) received in the 2020-21 financial year (2019-20: one). The complaints were about the handling of a procurement tender.

15.0 Sport NI Performance Management

Sport NI has in place a Performance Management Policy. This provides a framework for managing staff performance, including the application of Sport NI's Competency Framework and implementation of the annual Performance Cycle.

The policy adds value through a consistent approach to performance management in the organisation, ensuring staff at all levels understand their roles and responsibilities in managing their own and others' performance.

16.0 Research and Development

As part of Sport NI's role to lead with a knowledge-based evidenced approach, we commissioned, conducted and contributed towards a significant body of research during 2020-21. This included:

- [Race and Racial Inequality In Sport Research | Sport NI](https://youtu.be/Jdbe0kVkBH8)
<https://youtu.be/Jdbe0kVkBH8>
- [UK-Wide Talent and Performance Pathway Inclusion Research Project | Sport NI](#)
- Active Healthy Kids Global Alliance, Children and Youth Physical Activity Report Card for Ireland: [PA-Report-card-full-report-final.pdf](#)
- All Island Physical Literacy Consensus Statement: [flyer_V4](#)
- [Sport-NI-Draft-Corporate-Plan-2020-2025.pdf](#)
- [COVID-19 Survey | Sport NI](#) / [Sport-NI-COVID-Document.pdf \(sportni.net\)](#)
- [SportNI - Supporting Sport to Build Back Better \(adobe.com\)](#)
- [Children & Young People's Task & Finish Group | Sport NI](#)
- Celebrating Diversity, Young Persons Panel: [Celebrating Diversity Panel | Sport NI](#)

17.0 Communications

The Communications Unit was significantly centred on the response to COVID-19, with the dissemination of emergency and targeted messaging on restrictions, and then Safe Return to Sport. It supported key work on sports accessing financial support via Sports Hardship Fund, and Sports Sustainability Fund as well as flagship projects such as the launch of the Sport NI Wellbeing Hub. Stakeholder engagement was a primary focus during this year, with regular sectoral workshops, and a series of surveys to identify sectoral need as a result of the pandemic. This was in addition to extensive engagement and public consultation on the Sport NI Draft Corporate Plan 2021-26, through a co-design approach. It has also delivered the engagement and communications requirements for the Supporting Sport to Build Back Better Programme.

18.0 Social Matters

Sport NI staff administer a "Staff Fund" independently from the operations and objectives of the Lottery account. The Staff Fund is a voluntary social enterprise with an average of 76 contributing members during the year. Its purpose is to provide for a members' fund to finance social, charity and group activities as may from time to time be agreed upon by its committee, which is elected annually by the members.

19.0 Respect for Human Rights and Equality

Sport NI is deeply committed to equality, diversity, inclusion and respect for human rights. We will prioritise the dignity and welfare of our staff and stakeholders. During the course of their employment, no employee receives less favourable treatment or is discriminated against on the grounds of their sex including gender reassignment, pregnancy or maternity leave, marital or civil partnership status, sexual orientation, race or ethnic origin, religious belief, political opinion, national identity, age, or disability.

Sport NI is a member of the Northern Ireland Sport and Human Rights Forum and has engaged with the NI Human Rights Commission in the development of our new draft Corporate Plan.

20.0 Anti-corruption, Anti-fraud and Anti-bribery Matters

Sport NI has a number of policies in place which are designed to minimise the risk of fraud. These are: Anti-Fraud and Corruption Policy & Procedures, Conflicts of Interest Policy & Procedures, Whistleblowing Policy & Procedures and Gifts and Hospitality Policy & Procedures.

During 2020-21 there were no reported incidents of suspected fraud. (2019-20: one).

21.0 Rural Needs Act (NI) 2016

The Rural Needs Act (RNA) introduced a duty on public authorities in Northern Ireland to have due regard to rural needs when developing, adopting, implementing or revising policies, strategies and plans. Sport NI remains committed to ensuring that the specific needs of its stakeholders, rural or urban, are taken into account in its programme development.

This process has now been mainstreamed into Sport NI decision-making processes and is being carried out as part of our 'business as usual' activity.

Sport NI submitted a 2019-20 RNA Report in September 2020 which was accepted and approved by DAERA. Work is ongoing on the 2020-21 RNA Report with a submission date to be confirmed by DAERA.

Richard Archibald
Accounting Officer
Sports Council for Northern Ireland

Date: 16 December 2025

ACCOUNTABILITY REPORT

Corporate Governance Report

Introduction

The Corporate Governance Report explains the composition and organisation of Sport Council's governance structures and how they support the achievement of the entity's objectives. The report begins with a Directors' Report which sets out the composition of the Board and a Statement of Accounting Officer's Responsibilities in respect of the preparation of the accounts. It concludes with the Governance Statement which sets out how the Accounting Officer's duties in relation to internal control and the safeguarding of public funds and the Sports Council's assets have been carried out throughout the financial year and includes an assessment of the corporate governance and risk management systems in place within Sports Council.

Directors' Report

Sport NI performed a wide range of functions during the year ending on 31 March 2021.

Principally this was providing leadership, engagement and support to the sporting sector (including financial) during the COVID-19 pandemic. It also included research, knowledge gathering and advising DfC and other government departments, local government, the Education Authority and other interested bodies on issues relating to sport and physical recreation. It encouraged participation in sport through the provision of facilities & equipment, coaching, improving governance and support for sporting structures, and supporting the organisation of sporting events and competitions.

Sport NI is also one of the distributing bodies of National Lottery funding.

Appointments to the Board are made by the Minister for Communities. The Chair and members of the Board have individual and collective responsibility to the Minister as Head of Department.

Sport NI is vested in and administered by a body corporate known as the Board of Sport NI, consisting of a Chair, Vice-Chair and seven members (as at 31 March 2021) appointed by the DfC Minister, as set out in the Recreation and Youth Service (Northern Ireland) Order 1986. The Board of Sport NI for the year ended 31 March 2021 is shown below:

Board Members of Sport NI and members of its Audit and Risk Assurance Committee

Board: 1 April 2020 to 31 March 2021

George Lucas (Chair)
Jay Colville (Vice-Chair)
Jackie Bryson (Resigned 31 January 2021)
Richard Bullick
Wilma Erskine
Kyle Ferguson
Kieran Harding
Catherine O'Mullan (Resigned 31 January 2021)
Darryl Petticrew

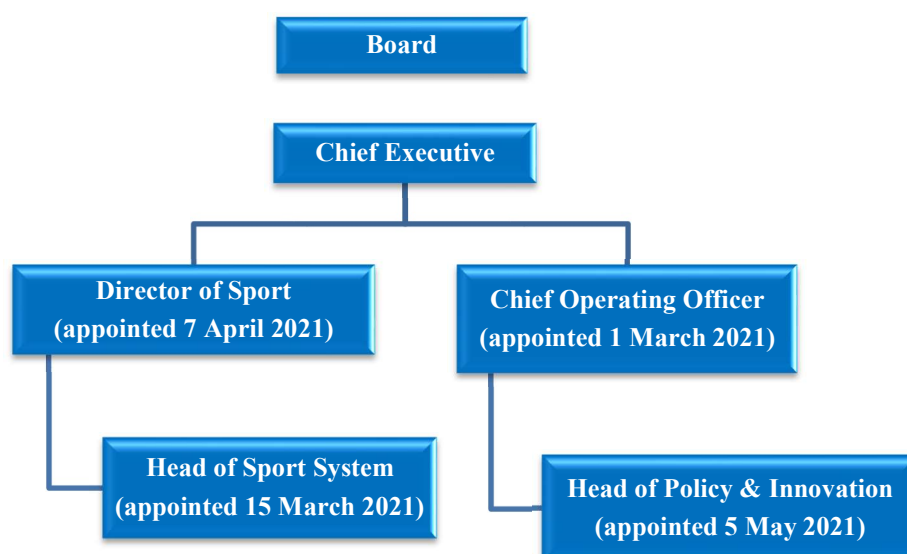
The members of the Audit and Risk Committee for the year ended 31 March 2021 were:

Jay Colville (Chair)
Kyle Ferguson
Kieran Harding
Michael Matthews (co-opted member)
Catherine O'Mullan (Resigned 31 January 2021)
Darryl Petticrew

Several members of the Board of Sport NI and members of key management staff are also involved with other sports organisations in Northern Ireland either directly or indirectly as a result of a family relationship, a close friendship or business relationship. All individuals make an annual declaration of their interests and do not take part in discussions and decisions to make grant awards to those organisations with which they have declared an interest. A list of awards given to the organisations concerned and details of who made the declaration of interest is detailed in Note 17. The Register of Interests is also online on Sport NI's website available using the following link: <http://www.sportni.net/about-us/register-of-interests/>. All of the transactions relating to the organisations were conducted at arm's length by Sport NI.

Organisational Structure

The affairs of Sport NI are managed by the Board, consisting of the members listed in the Directors' Report. Up to 1 March 2021 Sport NI had a Chief Executive and three executive directors: Interim Director of Finance and Governance, Interim Director of Participation and Facilities and Interim Director of Performance. From 1 March 2021, a new leadership team was structured and recruited, with a Director of Sport, Chief Operating Officer, Head of Sports System, and Head of Policy & Innovation appointed and fully in place from 5 May 2021. In the absence of the Chief Executive, outlined on page 44 of the Governance Statement below, an Interim Chief Executive and AO, Richard Archibald, has been appointed by the DfC.



Statement of the Accounting Officer's Responsibilities

Sport NI is required to prepare a statement of accounts for each financial year in the form directed by the Secretary of State for Culture, Media and Sport (DCMS) with the consent of the Department for Communities in Northern Ireland and the approval of HM Treasury in accordance with section 35(2) - (3) of the National Lottery etc. Act 1993 (as amended) and the Lottery Accounts Directions issued by the Department for Communities on behalf of the Department for Culture, Media and Sport (DCMS).

The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of Sport NI Lottery Account and of its income and expenditure, statement of financial position, changes in equity, and cash flows for the financial year.

In preparing the accounts, the Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual and in particular to:

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

The Accounting Officer for the Department for Communities has appointed the Chief Executive of Sport NI as the Accounting Officer for Sport NI. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding Sport NI's assets, are set out in the Non-Departmental Public Bodies' Accounting Officer Memorandum, which is issued by the Department of Finance and published in Managing Public Money published by HM Treasury; and in the Financial Directions issued by Department for Communities on behalf of the Secretary of State for Culture, Media and Sport under s26(3) of the National Lottery etc. Act 1993 (as amended).

So far as, the Accounting Officer of Sport NI, is aware there is no relevant audit information of which Sport NI's auditors are unaware. Given issues relating to corporate memory, the Accounting Officer has taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that Sport NI's auditors are aware of that information.

I hereby confirm that the annual report and accounts as a whole are fair, balanced and understandable, and that I take personal responsibility for the annual report and accounts and the judgements required for determining that they are fair, balanced and understandable.

Governance Statement

1. Introduction

The purpose of the Governance Statement is to explain what arrangements Sport NI has in place to identify, evaluate and manage the risks to the achievement of objectives. Sport NI's Governance Statement is informed by the corporate risk register, bi-annual and annual assurance statements to the Department, management reports and findings from third party reviews.

2. Compliance and Structure of Governance

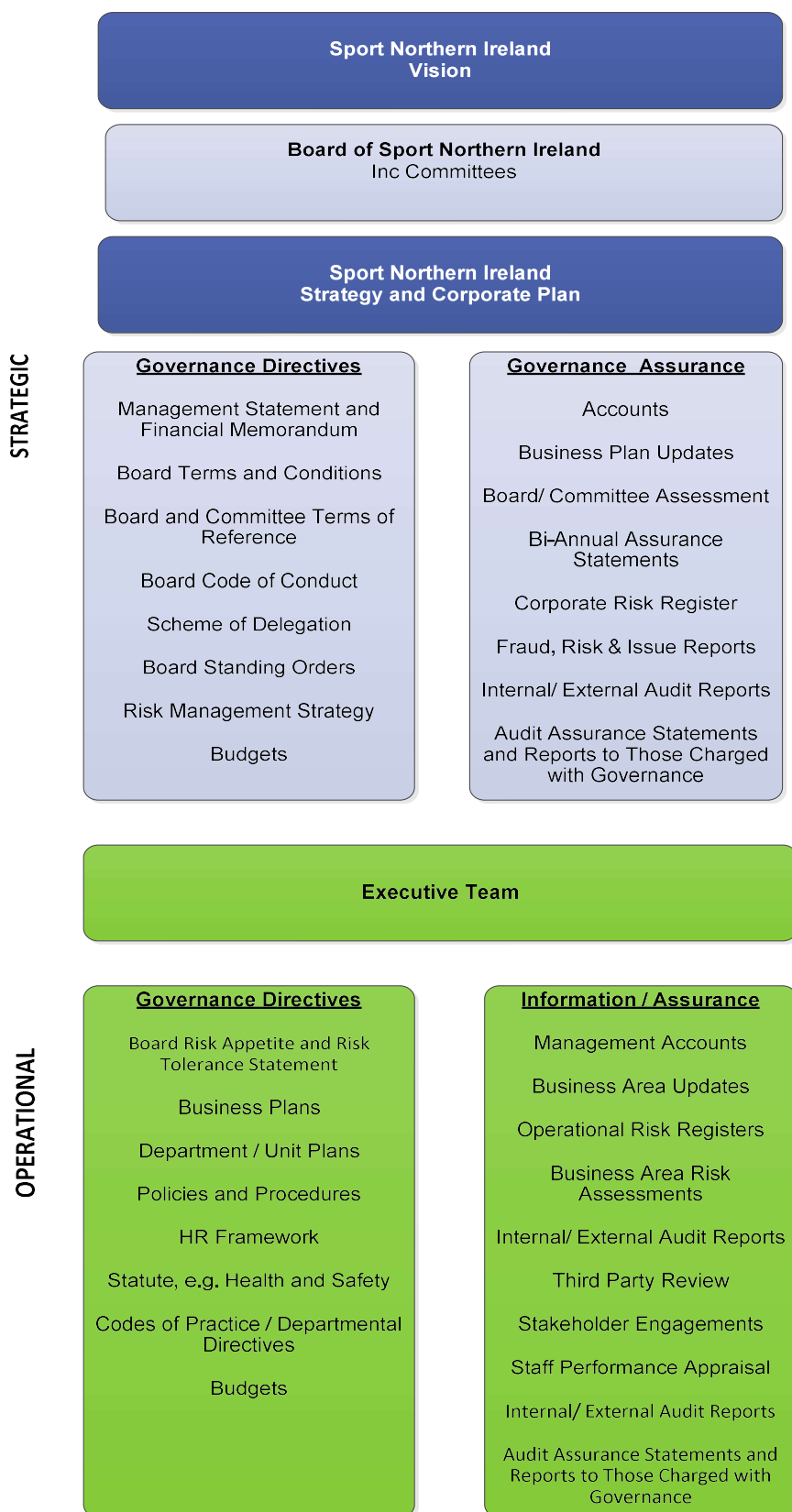
The governance framework comprises the systems, processes, culture and values, by which Sport NI is directed and controlled and the activities through which it accounts to and engages with the public and other stakeholders. It enables Sport NI to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate and value for money services and facilities.

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives, and 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 Sport NI'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.

Sport NI is publicly accountable to the Department for Communities, the Department for Culture, Media and Sport and their Ministers for its performance and the use of its resources.

Sport NI's governance framework is predicated on the provisions laid out within its Management Statement and Financial Memorandum with its parent Department, the Department for Communities and 'Corporate Governance in Central Government Departments: Code of Good Practice NI 2013' ("the 2013 Code") as detailed below in Figure 1.

Figure 1 Sport NI's Governance Framework



Scope of Responsibility

As Accounting Officer, I have responsibility for ensuring Sport NI's business is conducted in accordance with the law and proper standards, and that public money is properly accounted for, and used economically, efficiently and effectively. In discharging this overall responsibility, I am responsible for ensuring the existence of a robust framework of governance and accountability designed to instil a sound system of internal control, manage risk and support the achievements of Sport NI's objectives whilst safeguarding public funds and departmental assets in accordance with the responsibilities assigned to me in MPMNI. I am also personally responsible for ensuring compliance with the requirement of Sport NI's Management Statement and Financial Memorandum (MSFM) and Statement of Financial Requirements.

This responsibility is supported by: the Board; Remuneration Committee; Audit and Risk Assurance Committee; internal and external audit; Sport NI's Corporate Risk Register; and accountability meetings with DfC.

I also combine my Accounting Officer role with my responsibilities to DfC including any Ministerial directions. There were no Ministerial directions in the 2020-21 financial year.

Corporate Governance Code

Sport NI complies with the principles of good practice detailed in corporate governance in central government departments: Code of Good Practice NI 2013 issued by Department of Finance and Personnel (now Department of Finance (DoF)) under cover of their letter DAO (DFP) 06/13.

Two principles were less relevant to Sport NI:

- (a) Board composition, because the DfC Minister makes appointments to the Board. However, the Board has the authority to co-opt to its committees where it deems a skill or experience is required; and
- (b) Arm's Length Bodies (ALBs). This principle has negligible relevance as it was directed towards Departments and their governance arrangements with ALB Boards.

There were no departures in the 2020-21 financial year from the application of relevant principles.

Conflicts of Interest

Corporate Governance in Central Government Departments: Code of Good Practice (NI) 2013 also requires the Board to publish how it identified any conflicts of interest and potential conflicts and how these have been managed. FD (DoF) 04/21 includes a new reporting disclosure requirement in Annex 2, to summarise the process for identifying and managing conflicts of interest.

Sport NI's has in place a Declaration of Interests Policy. This policy and supporting procedures aim to:

- Safeguard staff and Board Members from real, potential and perceived conflicts of interest;
- Safeguard the integrity of Sport Northern Ireland's business operations;
- Provide clear guidance on expected standards and protocols around the declaration of interests and management of conflicts of interest;
- Ensure transparency and accountability; and
- Provide remedial measures.

Sport NI is committed to maintaining an honest, open and well-intentioned atmosphere within the organisation. Board Members and all staff must complete annual declarations of interests and take all necessary steps to ensure that personal interests do not conflict with the activities of Sport NI. The declarations are reported in a Conflicts of Interest Register. Directors are responsible for managing real, potential and perceived conflicts of interest within their area of responsibility, and the Executive Team review the register on a regular basis.

Several members of the Board of Sport NI and members of key management staff are also involved with other sporting organisations in Northern Ireland either directly or indirectly as a result of a family relationship, a close friendship or business relationship. All individuals make an annual declaration of their interests and do not take part in discussions and decisions to make grant awards to those organisations with which they have declared an interest. The Conflicts of Interest Register pertaining to Board Members and Chief Executive is published on Sport NI website, available using the following link:

<http://www.sportni.net/about-us/register-of-interests/attachment/declarations-of-interests-21-22-board-summary/>

A list of awards given to the organisations concerned and details of who made the declaration of interest is detailed in Note 17. All of the transactions relating to the organisations were conducted at arm's length by Sport NI.

The Purpose of the Governance Framework

The term 'Corporate Governance' describes the way in which organisations are directed, controlled and led. The purpose of a Corporate Governance Framework is to facilitate accountability for the effective and efficient delivery of an organisation's statutory responsibilities or aims and objectives. Sport NI is established to deliver on its statutory obligations under the Recreation and Youth Service Order (Northern Ireland) 1986 and is funded by public monies to do so. The corporate governance arrangements provide the framework to ensure that Sport NI delivers on its statutory obligations and that it does so in accordance with the requirements placed on all publicly funded bodies regarding the stewardship of resources.

Sport NI has an established system of internal control which is based on an ongoing process designed to identify and prioritise risks to the effective and efficient achievement of the organisation's key business objectives and priorities. The system of control also provides an assessment of the likelihood of risks being realised and the consequent impact on effective and efficient management of risks. This system of internal control has been designed to manage risk to an acceptable level rather than to eliminate risk entirely and as such does not provide absolute assurance of effectiveness.

Governance Framework

There are six key organisational roles and structures defined within the corporate governance arrangements. These are the: Executive Team (ET); ET's Finance and Governance Sub-Committee; ET's Human Resources Sub-Committee; Board; Audit and Risk Assurance Committee; and the Remuneration Committee.

Executive Team

For most of 2020-21 the Executive Team (ET) comprised a Chief Executive and three executive directors: Interim Director of Finance and Governance, Interim Director of Participation and Facilities and Interim Director of Performance. From 1 March 2021, a new leadership team was structured and recruited, with a Director of Sport, Chief Operating Officer, Head of Sports System, and Head of Policy & Innovation appointed and fully in place from 5 May 2021. See organisation chart on page 34. The ELT supports the Board and me, as Chief Executive, by providing collective leadership and corporate collective responsibility for effective management of the organisation and taking ownership of Sport NI performance. Meeting weekly, it oversees how Sport NI plans, sets, communicates and monitors its corporate objectives.

Sport NI has developed systems of internal control and risk management in line with best practice guidelines. Directors have the appropriate and relevant professional skills and competence to provide the assurance that these controls operate efficiently and effectively.

Finance and Governance Sub-Committee

This committee comprised three directors and I throughout 2020-21. Its purpose is to support me, as Chief Executive, through active dialogue and reporting on matters pertaining to financial management, internal control, risk and governance, and take a collective corporate responsibility for effective finance and governance decision-making. Specific aspects of the Committee's work include reviewing the deployment of financial resources, ensuring sound systems of control and risk, overseeing compliance and managing the dissemination of key information.

Human Resources Sub-Committee

This committee comprises me and three directors throughout 2020-21. Its purpose is to support me, as Chief Executive, through active dialogue and reporting on matters pertaining to the needs of staff, ensuring corporate, collective responsibility for HR decisions which meet employment law requirements, are consistently applied and reflect exemplar HR practice. From financial to legal matters, the Committee helps in maximising the efficiency of Sport NI.

Board

The Chair and members of the Board have individual and collective responsibility to the Minister as Head of Department to:

- Provide effective leadership for Sport NI, in particular in defining and developing its strategic direction and in setting challenging objectives;
- Act in a way that promotes high standards of public finance, including the promotion of regularity, propriety and value for money;
- Ensure that Sport NI's activities are conducted in an efficient and effective manner;
- Ensure that strategies are developed for meeting Sport NI's overall objectives in accordance with the policies and priorities established by the Minister;
- Monitor Sport NI's performance to ensure that it fully meets its aims, objectives and performance targets;
- Ensure that Sport NI's control, regulation and monitoring of its activities as well as those of any other bodies which it may sponsor or support, ensures value for money within a framework of best practice, regularity and propriety;
- Participate in the corporate planning process; and
- Appoint a Chief Executive.

The Board held 15 meetings during the year to determine policy for Sport NI and make decisions in line with that policy. I attended fifteen Board meetings. Directors, managers and I produced papers and information to assist Board decision making.

The Board arranged for Department of Finance to carry out an independent Board Effectiveness Review to commence in March 2020 based on Cabinet Office good practice guidance and advice contained within the Northern Ireland Audit Office Board Effectiveness Good Practice Guide (2016). The review encompassed the following themes: objectives, strategy and remit, relationships, project management and oversight, culture and skills, risk management, governance and accountability and performance management and functioning. The Review was completed in June 2020. It reflected the findings from the Board self-assessment and contained recommendations which helped inform the Board Training and Development Plan 2020-21.

The Board has a rolling work-plan and achieved its objectives, which were set out during the year. The overall average attendance rate of members was 82%.

2020-21 Board/Committee Attendance

	Board Meetings			ARAC Meetings			Total Meetings		
	Attended	Held	%	Attended	Held	%	Attended	Held	%
George Lucas (Chair)	15	15	100	-	-	-	15	15	100
Jay Colville (Vice Chair)	15	15	100	5	5	100	20	20	100
Jackie Bryson	7	9	78	-	-	-	7	9	78
Richard Bullick	10	14	71	-	-	-	10	14	71
Wilma Erskine	14	14	100	-	-	-	14	14	100
Kyle Ferguson	10	14	71	5	5	100	15	19	79
Kieran Harding	7	14	50	2	5	40	9	19	47
Catherine O'Mullan	7	9	78	4	4	100	11	13	85
Darryl Petticrew	12	14	86	5	5	100	17	19	89
Michael Matthews (Co-opted to ARAC)	-	-	-	4	5	80	4	5	80

Members of the Board have delegated some of their tasks to two sub-committees which oversee the activities of management and provide support:

- Audit and Risk Assurance; and
- Remuneration.

Audit and Risk Assurance Committee

The Audit and Risk Assurance Committee comprises five members and one co-opted member and is chaired by the Vice Chair of the Board. It met five times during the year. The Accounting Officer attended five of the five meetings and the Interim Director of Finance and Governance (appointed Chief Operating Officer on 1 March 2021) attended three. The Audit and Risk Assurance Committee has a rolling workplan and measures its performance by the achievement of its objectives.

Its terms of reference include supporting the Board and Accounting Officer by reviewing the comprehensiveness of assurances in meeting the Board and Accounting Officer's assurance needs, and by reviewing the reliability and integrity of these assurances; the activities of the internal and external auditors and overseeing the risk culture of Sport NI; and also reviewing its own effectiveness, constitution and terms of reference and reporting the results of that review to the Board.

The Audit and Risk Assurance Committee Handbook (NI) 2018, issued under cover of DAO (DFP) 03/18, sets out five principles to be followed. These principles are:

- Principle 1: Membership, independence, objectivity and understanding;
- Principle 2: Skills;
- Principle 3: The role of the Audit and Risk Assurance Committee;
- Principle 4: Scope of work; and
- Principle 5: Communication and reporting.

The Board has formally considered these and confirmed it complied with the principles.

The Committee makes regular reports to the Board. Board Members are satisfied that the Committee is providing them with assurance.

Remuneration Committee

The Remuneration Committee comprises four members. Wilma Erskine was appointed Chair of the Committee on 1 January 2021, after the Chair of the Board stepped down from the role. Members were appointed by the Chair of the Board. Its remit covers only remuneration and non-functional staffing matters. The Committee has specific responsibility for:

- The appointment of the CEO;
- Terms and conditions of the CEO;
- Approving the appraisal of the CEO as recommended by the Chair; and
- Approval of performance appraisal of directors as recommended by the CEO.

The Remuneration Committee met four times in 2020-21: 22 April, 10 June, 17 August and 26 November 2020.

Business Planning

Each year of the five-year strategic plan, amplified as necessary, forms the basis of the business plan for the forthcoming year. The business plan includes business actions, key performance indicators, milestones and targets linked to the Programme for Government and Public Service Agreements for the forthcoming year. It also links to budgeting information so that resources allocated to achieve specific objectives can readily be identified by DfC. The five-year strategy and annual business plan take into account DfC's priorities and is framed in that context.

The draft business plan is submitted to DfC as early as possible but should be by 31 March. Sport NI's plans are submitted to DfC for approval and include measures of performance and annual targets in respect of each of those measures and the proposed annual efficiency. The business planning system incorporates the key Sport NI objectives and the associated targets to meet those objectives. The ET reports on these targets formally on a quarterly basis to me, and I in turn report to the Board and to DfC's Sponsor Team at the governance and accountability meetings.

A five-year Draft Corporate Plan was developed by the Board and the Executive Team for 2021-26 in line with the CEO's responsibility as Accounting Officer for Sport NI. Public Consultation ended on 26 February 2021. Engagement with key stakeholders focussed on the need for a strong sporting system in Northern Ireland. It is envisaged that the Plan will be approved by the Minister later in 2021 as the culmination of extensive engagement with all those with a vested interest in the sporting sector.

Risk Management

Sport NI assesses how the achievement of its policies, aims and objectives might be affected by the risks it faces, and a system of internal control is designed which mitigates those risks. The system is not designed to eliminate all risk but to strike a balance between control, cost of control and appropriate risk taking. A system of internal control was in place for the whole of 2020-21.

Sport NI's approach to risk management is guided by HM Treasury and other professional best practice and takes full cognisance of the context and environment in which it operates. Sport NI has in place a risk management strategy which sets out roles and responsibilities and determines procedures for risk identification, monitoring, reporting and escalation of issues. It addresses risk appetite and tolerance across the breadth of business activities.

The Corporate Risk Register is compiled and managed by the Executive Team and facilitates the identification, assessment and ongoing monitoring of risks significant to Sport NI. During 2020-21, the Corporate Risk Register was a standing item at each meeting of the Executive Finance and Governance Sub-Committee, the Audit and Risk Assurance Committee and the Board.

Areas of particular focus during 2020-21 were as follows:

- **Absence of Chief Executive**

The Chief Executive of Sport NI was suspended in March 2015, dismissed in November 2016 and subsequently re-instated in June 2017. The Chief Executive lodged a case with the Fair Employment Tribunal. This case was settled prior to hearing. The Chief Executive Officer (CEO) has been on an extended period of absence on full pay since July 2023. In the absences of the Chief Executive, the Department for Communities appointed interim Chief Executives and Accounting Officers, as detailed in the Remuneration Report.

- **Transformation Programme**

Sport NI is currently working through a Route Map for organisational development, as recommended by an independent review, focussing on areas such as culture and communication which are vital to achieving necessary, successful and sustained change. The organisation has four critical component parts of the Route Map: culture transformation; strategy; organisational structure and; digital transformation.

Sport NI is currently restructuring staff in the organisation and a business case was approved by DfC in relation to the appointment of four new Executive posts, appointed by 5 May 2021.

A Health Check Review was carried out by two external independent experts in March 2021. They awarded an amber rating. The Executive Team's focus in early 2021-22 is to progress the restructuring exercise. A further business case for the approval of 10 new management posts has been submitted to DfC as required in the MSFM.

- **Delay in the Publication of the Annual Report and Accounts**

For a period, the publication of Sport NI's financial statements were delayed by a lack of expertise on accounts preparation to recognised public sector standards. As a result, currently the 2020-21 to 2024-25 accounts remain in backlog. The 2018-19 and 2019-20 accounts were certified in the first and third quarters of the 2025-26 financial year, respectively.

Sport NI has agreed a provisional timeframe with the Northern Ireland Audit Office (NIAO) for the completion of the outstanding 2020-21 and 2021-22 Lottery Annual Reports. Discussion will then need to take place with the National Audit Office to complete the delayed audits of 2022-23 to 2024-25. This work remains a priority for the organisation and, when completed, will see a return to a regularised position regarding publication of Sport NI's Lottery Annual Reports.

Sport NI undertook an extensive review, as requested by the Permanent Secretary, of the reasons why this backlog has occurred to ensure that future financial statements are both of a high quality and submitted on a timely basis. A final “Lessons Learnt” was submitted to the Department for Communities and the NIAO in June 2019, following board endorsement. The review found a range of complex and inter-related issues impacting the annual accounts being published, which were exacerbated by the 2014-15 accounts not being submitted initially, creating a “knock-on” effect. Principal reasons for the delays included the following;

- Governance issues within Sport NI from March 2015 to July 2017 (Northern Ireland Audit Office prepared a separate report on these matters);
- A lack of expertise, in Sport NI at various times over the period, on the preparation of financial statements to recognised public sector standards;
- Difficulty in retaining corporate knowledge and memory on issues with regards the 2014-15 financial statements in particular; and,
- Northern Ireland Audit Office giving priority to other audits as Sport NI failed to meet the audit timetable.

- **Legal Action**

The two Industrial Tribunal claims lodged against Sport NI in 2019-20 were still ongoing in 2020-21. One claim was withdrawn by the employee in February 2022. The details of the remaining Industrial Tribunal claim, relating to holiday pay, are disclosed in the contingent liabilities note 11 on page 78.

Information Assurance

Sport NI’s Information Governance and Security Unit safeguards business and personal data. Sport NI is compliant with the measures of the General Data Protection Regulations (GDPR). All staff received GDPR online training. Sport NI maintains an Information Asset register which is updated annually. All staff received ‘A guide to Physical, Document and IT Security’ and the organisation operates a clear desk policy.

There were no reportable incidents of a loss of data or information during the year.

IT Assist

As part of the Department of Finance’s Digital Shared Services support and management of Sport NI’s IT Infrastructure is now provided by IT Assist. This provides Sport NI with access to specialist support and assistance ensuring that IT risks are understood and managed. Cyber resilience and security continue to feature in our risk management discussion and reporting. There have been no data breaches which required to be notified to the Information Commissioner.

Governance and Accountability within an Arm’s Length Body (ALB)

Sport NI is an ALB of the Department for Communities. The Accounting Officer is accountable to the Department for the effective and compliant deployment of financial resources.

The business operations of Sport NI are governed by a Management Statement and Financial Memorandum which defines the relationship between the Department and Sport NI, and articulates the financial and administrative framework within which Sport NI operates. This document was superseded by a Partnership Agreement in September 2022.

Accountability is embedded into the governance framework of Sport NI. Accountability arrangements also include regular reporting to the Department for Communities and the Department for Culture, Media and Sport, and completion of Stewardship reports which inform quarterly accountability meetings with senior departmental officials.

Internal Audit

The annual internal audit plan is created on a risk basis. Our internal auditors, RSM, evaluated our risk management processes and considered that they could place reliance on our risk register to inform the audit plan. They used various sources of information and discussed priorities for internal audit coverage with the following people:

- Interim Director of Finance and Governance (appointed as Chief Operating Officer on 1 March 2021); and
- Audit and Risk Assurance Committee (ARAC).

The sources of information included:

- Previous internal audit plan and Annual Assurance report;
- Requests from the senior management team;
- Draft Corporate Plan 2021-26;
- ARAC requests;
- Board and ARAC minutes;
- Corporate Risk Register;
- Annual report and financial statements; and
- Specific areas requested by DfC for inclusion.

The Audit and Risk Assurance Committee reviewed and approved the Internal Audit Plan 2020-21 and the Internal Audit Strategy 2018-21 at its meeting in December 2019. I ensured that there was sufficient flexibility in the plan to allow for changes to be made during the year to reflect any significant changes in the risk environment and the emergence of new risks.

All reports of the internal auditors were discussed by ARAC and with senior members of staff in attendance, including those whose departments were reported upon by the auditors. This gave me and members of the Committee the opportunity to discuss, in detail, the findings, recommendations and proposed management actions. Directors that had failings in their respective programme areas identified by the internal auditors were required to devise corrective action and set a completion date for that action in consultation with the internal auditors. I receive regular reports from the auditors notifying me of the progress my directors have achieved in clearing up points raised by both internal and external auditors in previous years.

RSM is the Internal Auditor for Sport NI and issued an internal audit assurance statement to the Audit and Risk Assurance Committee of Sport NI in respect of the year ended 31 March 2021. The report provided an annual internal audit opinion, based upon and limited to the work performed, on the overall adequacy and effectiveness of the organisation's risk management, control and governance processes. The head of internal audit opinion for Sport NI was as follows: "Overall, there is a satisfactory system of governance, risk management and control. While there may be some residual risk identified, this should not significantly impact on the achievement of system objectives."

External Audit

The Comptroller and Auditor General (C&AG) of the UK National Audit Office (NAO) is the external auditor of the financial statements of Sport NI Lottery Account. Their function is to audit and report on the financial statements to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of regularity, the accounting policies, significant accounting estimates and identifying any material inconsistencies in the Annual Report with the audited financial statements. The Northern Ireland Audit Office (NIAO) complete the audit on behalf of NAO.

As a result of the issues outlined in the risk management section of the Governance Statement, there has been a delay in the publication of Sport NI's, Lottery financial statements which meant that NIAO has been unable to complete its audit. The expected timetable for completion of the audit of remaining backlog financial statements is during the 2025-26 and 2026-27 financial years.

Review of Effectiveness of the Governance Framework

As Accounting Officer, I have responsibility for reviewing the effectiveness of the system of internal control. My review is informed by the work of the internal auditors and senior management within Sport NI 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. As a result of their work during the year, the internal auditors have produced an annual certificate of assurance with regard to the adequacy of the systems and the operation of internal controls within Sport NI. I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the Board and the Audit and Risk Assurance Committee, and a plan to address weaknesses and ensure continuous improvement of the internal control system is in place.

The Audit and Risk Assurance Committee reviews its effectiveness and questions the activities of risk owners. Furthermore, our internal audit function reviews the risk-management processes as part of its work and can provide the benefit of its experience of other organisations' risk-management activities.

All policy papers put to the Board for a decision contain a discussion of the risks associated with taking possible courses of actions. The Board also regularly discusses the risks on the Corporate Risk Register with the risk owners. The Board has considered the quality of data used by the Board across all business areas and finds the information provided by management suitable for the purposes of making effective decisions.

Department for the Communities Partnership Arrangements

There were four governance meetings held during the year between the sponsor division of DfC and Sport NI in line with the provisions of the Management Statement and Financial Memorandum (MSFM) to discuss and monitor performance against the 2020-21 Business Plan throughout the year. In addition, Sport NI responded to a significant number of requests for information and to the requirements to submit returns to DfC on a regular basis on a range of matters to satisfy the governance requirements of DfC. DfC and Sport NI are meeting to review the MSFM in light of the new partnership agreement framework introduced by DoF with a view to having the partnership agreement in place in the 2021-22 year.

Approval of Expenditure

After an internal review of procurement documentation in 2023, Sport NI identified projects where baseline activity had taken place without the necessary approvals laid out in the Management Statement / Financial Memorandum (Partnership Agreement from 2022) with DfC and the organisation's Scheme of Delegation. Retrospective approval was sought and provided for two projects.

Management is continuing to work with DfC to ensure that adequate controls are in place and that staff are fully aware of expenditure approval requirements going forward.

Department for Culture, Media and Sport (DCMS)

Sport NI engages with DCMS through a number of regular meetings, including in the Chief Executives Forum, Finance Directors Meetings & Strategy Directors meetings. Financial and reporting returns are also provided to DCMS periodically throughout the year.

Quality of Information

The Board of Sport NI has reviewed the quality of the information made available by the Executive Team for the purpose of effective decision making. The Board considers that the accuracy, timing and availability of the financial information and the support given to ensure that the Audit and Risk Assurance Committee functions effectively is satisfactory.

Departmental Strategic Review

The Department for Communities has employed Deloitte to conduct a strategic review of Sport NI to identify and understand the cause of the governance and control issues, with a focus on the roles and responsibilities of the Sport NI Board and Executive Leadership Team (ELT). A final report is anticipated in 2025-26.

Events after the Reporting Period

None

Conclusion

As a result of the above, I believe that Sport NI's internal control and governance framework provides me with the level of assurance that I require. There is nothing of which I am aware that leads me to believe that our systems for detecting and responding to inefficiency, for preventing conflicts of interest, for preventing and detecting fraud and for minimising losses of lottery funding are not adequate. I believe that Sport NI's governance structure has operated successfully in 2020-21.

Richard Archibald
Accounting Officer

Date: 16 December 2025

Remuneration and Staff Report

Introduction

The Remuneration and Staff Report sets out Sport NI's remuneration policy, reports on how it has been implemented and sets out the amounts awarded to the senior officers and members of the Management Committee. In addition, details are provided on remuneration and staff that are key to Sport NI's accountability as a Non-Departmental Public Body.

1.0 Remuneration Report

1.1 Remuneration Policy

The pay remit (for the NI public sector and SCS) is normally approved by the Minister of Finance. In the absence of an Executive at the time the remit was being finalised, the Department of Finance (DoF) Permanent Secretary set the 2020-21 NI public sector pay policy, in line with the overarching HM Treasury parameters and in a manner consistent with the approach taken by the previous Finance Minister in 2016-17.

Within Sport NI, the Chief Executive is employed on terms similar to those of the Senior Civil Service. The Chief Executive's pay award from 2014 to 2021 was approved by the Department of Finance during 2022-23. All Executive Leadership Team (ELT) members are employed analogous to Grade 6 or 7. The Chief Executive assesses the performance of Directors. The Remuneration Committee is responsible for approving the Chief Executive's salary and assessing performance.

The 2020-21 pay award was approved and paid to Sport NI staff in December 2021.

All staff costs are incurred by Sport NI Exchequer Account and an appropriate amount is recharged to Sport NI Lottery Account. The apportionment is made at full economic costs and calculated on the basis of full-time equivalent staff.

Service Contracts

Sport NI staff appointments are made in accordance with Sport NI Recruitment and Selection Policy and Procedures, which require appointment to be on merit on the basis of fair and open competition.

Unless otherwise stated below, the officials covered by this report hold appointments, which are open-ended. The notice period or compensation for early termination (other than for misconduct) of a contract is three months for the Chief Executive and Directors. Policy relating to notice periods and termination payments is contained in the Sport NI Staff Handbook and individual Terms and Conditions of Employment.

Remuneration and Pension Entitlements (Audited Information)

The following section provides details of the remuneration and pension entitlements of the Chief Executive and Directors of Sport NI.

Employee	2020-21				2019-20			
	Salary* £'000	Benefits in kind (to nearest £100)	Pension Benefits** (to nearest £'000)	Total £'000	Salary* £'000	Benefits in kind (to nearest £100)	Pension Benefits** (to nearest £'000)	Total £'000
Antoinette McKeown Chief Executive	85-90	-	29	115-120	85-90	-	28	115-120
Richard Archibald***** Head of Sport System (appointed 15 Mar 2021)	0-5 (50-55 full year equivalent)	-	16	15-20 (65-70 full year equivalent)	-	-	-	-
Adrian Doherty*** Director of Finance & Governance (to 28 Feb 2021)	50-55 (50-55 full year equivalent)	-	25	75-80 (75-80 full year equivalent)	45-50 (50-55 full year equivalent)	-	20	65-70 (70-75 full year equivalent)
Adrian Doherty**** Chief Operating Officer (Appointed 1 Mar 2021)	5-10 (60-65 full year equivalent)	-	2	5-10 (60-65 full year equivalent)	-	-	-	-
Peter McCabe Interim Director of Performance (from 21 May 2018)	55-60	-	78	130-135	55-60	-	31	85-90
John News Interim Director of Participation (from 21 May 2018)	65-70	-	82	145-150	65-70	-	17	80-85

*Salary costs include salary arrears from previous financial years.

**The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation or any increase or decreases due to a transfer of pension rights.

***Seconded to Sport NI as Interim Director of Finance & Governance from 7 May 2019 to 28 February 2021. Salary details disclosed relate to charges invoiced by his employer (excluding VAT).

****Appointed Chief Operating Officer on 1 March 2021 through recruitment competition.

*****The Head of Sports System's pension benefits for the year primarily relate to his tenure as an employee of Sport NI, rather than his service as a director.

Salary

'Salary' includes gross salary; overtime; recruitment and retention allowances; private office allowances and any other allowance to the extent that it is subject to UK taxation and any gratia payments.

Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue and Customs as a taxable emolument. Benefits in kind of £NIL were paid in 2020-21: nil (2019-20: NIL).

Payments to Past Directors (Audited Information)

During 2020-21 £1,524 was paid to past directors for backdated pay awards (2019-20: £5,097).

Fair Pay Disclosures (Audited Information)

	2020-21	2019-20
Range of Salaries (£000)	4-89	4-89
Band of Highest Paid Director's Total Remuneration* (£000)	85-90	85-90
Median Total Remuneration* (£)	31,137	31,070
Ratio	2.81	2.82

**Total remuneration includes salary, non-consolidated performance-related pay, and benefits-in-kind. It does not include severance payments, employer pension contributions and the cash equivalent transfer value of pensions.*

Median Remuneration (Audited Information)

Reporting bodies are required to disclose the relationship between the remuneration of the highest paid director in their organisation and the median remuneration of the organisation's workforce.

The median remuneration of the staff is the total remuneration of the staff member(s) lying in the middle of the linear distribution of the total staff, excluding the highest paid director. This is based on annualised, full-time equivalent (FTE) remuneration as at the reporting period date.

In 2020-21, 0 (2019-20: 0) employees received remuneration in excess of the highest-paid director.

Total remuneration includes salary; performance pay and bonuses. It does not include employer pension contributions and the cash equivalent transfer value of pensions. Total remuneration is calculated on an annualised basis to remove any fluctuations caused by employee turnover, which do not reflect changes in pay policy.

The FTE measurement of staff is specified to ensure a level of comparability that would otherwise be distorted, if a member of staff represented a whole unit, irrespective of the hours worked.

The ratio is calculated as follows:

$$\frac{\text{Midpoint in highest paid director's pay band}}{\text{Median remuneration of Sport NI's staff}}$$

Board Members' Honoraria (Audited Information)

The Chair received honorarium during 2020-21 totalling £26,880 (2019-20: £26,880). The Vice-Chair received £3,500 (2019-20: £3,500). The level of remuneration was set by DfC to more fairly reflect the actual workload required in the role. The increased time commitment required from the Chair and Vice Chair will continue until such time DfC is satisfied that this can be reduced back again.

No emoluments were paid to other Sport NI Board members in respect of Exchequer activities. Sport NI does not pay any pension contributions on behalf of the Chair or Vice-Chair.

All Board Members are recompensed for their vouched expenses incurred in carrying out their duties.

Pension Entitlements (Audited Information)

Employee	Accrued pension at pension age as at 31/3/21 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/3/21	CETV at 31/3/20	Real increase in CETV
	£'000s	£'000s	£'000s	£'000s	£'000s
Antoinette McKeown Chief Executive	10-15 plus Nil lump sum	0-2.5 plus Nil lump sum	176	148	20
Peter McCabe Interim Director of Performance (from 21 May 2018)	30-35 plus 60-65 lump sum	2.5-5 plus 5-7.5 lump sum	710	636	41
John News Interim Director of Participation (from 21 May 2018)	25-30 plus 30-35 lump sum	2.5-5 plus 2.5-5 lump sum	422	350	67
Adrian Doherty Interim Director of Finance & Governance (7 May 2019 – 28 February 2021)	15-20 plus 30-35 lump sum	0-2.5 plus 0-2.5 lump sum	300	275	15
Adrian Doherty Chief Operating Officer (appointed 01 March 2021)	0-5 plus Nil lump sum	0-2.5 plus Nil lump sum	1	-	1
Richard Archibald Head of Sports Systems (appointed 15 Mar 2021)	5-10 plus 0-5 lump sum	0-2.5 plus 0-2.5 lump sum	107	98	9

Northern Ireland Local Government Officers' Superannuation Committee Scheme

Sport NI participates in the Northern Ireland Local Government Officers' Pension Fund (LGPS) and made contributions for 102 employees. The pension scheme is administered by the Local Government Officers' Superannuation Committee (NILGOSC). The pension scheme is a funded multi-employer defined benefit scheme. The Scheme Actuary, AON Hewitt, is responsible for carrying out full valuations every 3 years. The latest full actuarial valuation was 31 March 2019. The outcome of this valuation was used as the basis for the valuation at 31 March 2021 and to set the level of contributions for employers from 1 April 2020 to 31 March 2022.

The benefits paid under the Scheme are based on length of membership and final salary. NILGOSC maintains a fund to provide for the payment of current and prospective benefits to members of the Scheme. In order to ensure that this objective is achieved, the Committee must determine a suitable investment strategy, which provides both a high return on investments and an acceptable level of risk.

For any membership accrued before 1 April 2009, benefits will accrue at a rate of 1/80th of the employee's final year pensionable pay and an automatic tax-free lump sum of three times their pension. For all membership accrued from 1 April 2009, benefits accrue at a rate of 1/60th of final pensionable pay for each year of service but with no automatic lump sum (members can choose to give up some of their pension to provide a lump sum). Additional Voluntary Contributions (AVC) can be paid through the NILGOSC in-house AVC provider, Prudential.

All assets, liabilities and operating costs relating to the pension scheme are processed through the Sport NI Exchequer Account, and a recharge is made to Sport NI Lottery Account for any pension costs incurred on its behalf. During the year 14 staff were recharged to Lottery (2019-20: 17).

Employee contribution rates for all members for the period 1 April 2020 – 31 March 2021 were as follows:

Band	Range	Contribution Rate
1	£0 - £15,000	5.5%
2	£15,001 - £22,600	5.8%
3	£22,901 - £38,300	6.5%
4	£38,301 - £46,400	6.8%
5	£46,401 - £91,900	8.5%
6	>£91,900	10.5%

The employer contribution rate for 2020-21 is 19.5% plus individual employer deficit amount.

Further details about the NILGOSC pension scheme can be found in the Sport NI Exchequer Account and at www.nilgosc.org.uk.

Secondees are members of the PCSPS (NI). Further details on this scheme can be found at www.finance-ni.gov.uk.

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The CETV figures, and from 2003-04 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the NILGOSC pension arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

Real increase in CETV

This reflects the increase in CETV effectively funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period. However, the real increase calculation uses common actuarial factors at the start and end of the period so that it disregards the effect of any changes in factors and focuses only on the increase that is funded by the employer.

Compensation for Loss of Office (Audited Information)

No directors of Sport NI received any compensation for loss of office during the year 2020-21 (2019-20: Nil).

Staff Report

Staff Costs and Numbers (Audited Information)

Staff Costs

The following section is subject to audit.

Staff costs are incurred by Sport NI Exchequer account and amounts recharged to Sport NI Lottery Account for work on Lottery activities.

	Direct 2020-21 £	Recharge 2020-21 £	Total 2020-21 £	Total 2019-20 £
Staff Costs:				
Wages and Salaries	-	549,025	549,025	593,815
Social Security Costs	-	58,292	58,292	50,585
Pension Costs	-	107,910	107,910	133,876
Other Staff Costs	359	416	775	-
Staff Costs	359	715,643	716,002	778,276

Average Number of Persons Employed (Audited Information)

The average number of whole-time equivalent persons employed during the year was as follows.

Sport NI

	2020-21			2019-20
	Permanently Employed	Others	Total	Total
	No.	No.	No.	No.
Directly employed	72	6	78	89
Seconded In	-	3	3	5
Seconded Out	3	-	3	-
Agency	-	23	23	20
Total	75	32	107	114

All of the staff were employed by Sport NI and the proportion in relation to Sport NI Lottery Account is based on the percentage of Officer's time spent on Lottery work activities.

Sport NI Lottery

	2020-21			2019-20
	Permanently Employed	Others	Total	Total
	No.	No.	No.	No.
Directly employed	13	-	13	17
Seconded In	-	-	-	-
Seconded Out	-	-	-	-
Agency	-	1	1	-
Total	13	1	14	17

Number of Directors (Audited Information)

Director's Salary (Actual)	2020-21	2019-20
£0-£5,000	1	-
£5,000-£10,000	-	-
£10,000-£15,000	-	-
£15,000-£20,000	-	-
£20,000-£25,000	-	-
£25,000-£30,000	-	-
£30,000-£35,000	-	-
£35,000-£40,000	-	-
£45,000-£50,000	-	1
£50,000-£55,000	-	-
£55,000-£60,000	1	1
£60,000-£65,000	1	1
£65,000-£70,000	1	-
£70,000-£75,000	-	-
£75,000-£80,000	-	-
£80,000-£85,000	-	-
£85,000-£90,000	1	1
£90,000-£95,000	-	-
£95,000-£100,000	-	-
Total Number of Directors	5	4

The table above includes temporary secondments to Sport NI. Only a proportion of each director's salary is recharged to Lottery.

Chief Executive's Remuneration (Audited Information)

The remuneration received by the Chief Executive during the year was between £85,000-£90,000 (2019-20: £85,000-£90,000). The Chief Executive is an ordinary member of the Northern Ireland Local Government Officers' Superannuation Committee (NILGOSC) pension scheme.

Staff Composition

The actual composition of staff employed by Sport NI at 31 March was as follows:

	Male Directors	Male Employees	Female Directors	Female Employees
2020-21				
Directly Employed	4	41	1	44
Board*	-	-	-	-
Agency/Secondments	-	18	-	11
Total	4	59	1	55

	Male Directors	Male Employees	Female Directors	Female Employees
2019-20				
Directly Employed	2	42	1	44
Board*	-	-	-	-
Agency/Secondments	1	15	-	8
Total	3	57	1	52

*Board Members are employed by DfC. The Chair and Vice Chair are the only Members to receive honorarium from Sport NI.

Staff Turnover

Sport NI had two leavers during 2020-21 and three new starters. (2019-20: NIL leavers, four new starters.)

Sickness Absence Data

The number of sick days reported in 2020-21 was 228 (2019-20: 415). Sport NI had an average of 2.87 days absence per full time equivalent person in 2020-21 (2019-20: 5.03).

Staff Policies Applied During the Financial Year

Employee Consultation

On matters of policy and procedure which affect the employees of Sport NI, the organisation 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.

During 2020-21 Sport NI revised a number of HR policies in consultation with NIPSA: Disciplinary Policy, Grievance Policy, Uniform Appeals Policy and Whistleblowing Procedure. We also consulted extensively on the restructure exercise.

Equality of Opportunity

Sport NI 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. An equal opportunities policy has been in place since March 2004.

Employees with a Disability

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

Health and Safety

Sport NI is committed to providing staff with an environment that is as far as possible, safe and free from risk to health. In accordance with this commitment, Sport NI has complied with relevant legislation.

Expenditure on Consultancy

The following costs were incurred during the year for consultancy (excluding managed service).

	2020-21	2019-20
	£	£
Actuary Report	1,110	2,040
Total Expenditure on Consultancy	1,110	2,040

Off-Payroll Disclosures

Off-payroll engagements are those where individuals, either self-employed or acting through a personal service company, are paid gross by the employer. In line with HM Treasury requirements, Department of Finance requires disclosure of such engagements that cost more than £245 per day and that last for longer than 6 months. Sport NI had no such off-payroll engagements commencing or operating during 2020-21 (2019-20: NIL).

Bonuses

No bonus payments for performance were made in 2020-21 (2019-20: NIL).

Reporting of Exit Packages (Audited Information)

No redundancy or other departure costs were paid in 2020-21 (2019-20: NIL).

Richard Archibald
Accounting Officer

Date: 16 December 2025

PARLIAMENTARY ACCOUNTABILITY AND AUDIT REPORT

Parliamentary Accountability Disclosure Notes

Introduction

The Parliamentary Accountability Report provides details of losses and special payments, fees and charges and remote contingent liabilities.

1. Losses and Special Payments (Audited Information)

There were no losses or special payments during the year which required disclosure in the accounts (2019-20: NIL).

2. Fees & Charges (Audited Information)

There were no fees or charges during the year which required disclosure in the accounts (2019-20: NIL).

3. Remote Contingent Liabilities (Audited Information)

There were no remote contingent liabilities during the year which required disclosure in the accounts (2019-20: NIL).

Richard Archibald
Accounting Officer
Sport NI

Date: 16 December 2025

THE CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL TO THE HOUSES OF PARLIAMENT

Opinion on financial statements

I certify that I have audited the financial statements of the Sports Council for Northern Ireland Lottery Distribution Account for the year ended 31 March 2021 under the National Lottery etc. Act 1993.

The financial statements comprise the Sports Council for Northern Ireland Lottery Distribution Account's

- Statement of Financial Position as at 31 March 2021;
- Statement of Comprehensive Net Income, Statement of Cash Flows and Statement of Changes in Equity for the year then ended; and
- the related notes including the significant accounting policies.

The financial reporting framework that has been applied in the preparation of the financial statements is applicable law and UK adopted international accounting standards.

In my opinion, the financial statements:

- give a true and fair view of the state of the Sports Council for Northern Ireland Lottery Distribution Account's affairs as at 31 March 2021 and its net operating income for the year then ended; and
- have been properly prepared in accordance with the National Lottery etc. Act 1993 and Secretary of State directions issued thereunder.

Opinion on regularity

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

Basis for opinions

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs UK), applicable law and Practice Note 10 *Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom (2022)*. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of my certificate.

Those standards require me and my staff to comply with the Financial Reporting Council's *Revised Ethical Standard 2019*. I am independent of the Sports Council for Northern Ireland in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK. My staff and I have fulfilled our other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the Sports Council for Northern Ireland Lottery Distribution Account's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Sports Council for Northern Ireland Lottery Distribution Account's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the Accounting Officer with respect to going concern are described in the relevant sections of this certificate.

The going concern basis of accounting for the Sports Council for Northern Ireland Lottery Distribution Account is adopted in consideration of the requirements set out in HM Treasury's Government Financial Reporting Manual, which requires entities to adopt the going concern basis of accounting in the preparation of the financial statements where it is anticipated that the services which they provide will continue into the future.

Other Information

The other information comprises information included in the Annual Report, but does not include the financial statements and my auditor's certificate thereon. The Accounting Officer is responsible for the other information.

My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my certificate, I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters

In my opinion the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with Secretary of State directions issued under the National Lottery etc. Act 1993.

In my opinion, based on the work undertaken in the course of the audit:

- the parts of the Accountability Report subject to audit have been properly prepared in accordance with Secretary of State directions made under the National Lottery etc. Act 1993; and

- the information given in the Performance and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with the applicable legal requirements.

Matters on which I report by exception

In the light of the knowledge and understanding of the Sports Council for Northern Ireland Lottery Distribution Account and its environment obtained in the course of the audit, I have not identified material misstatements in the Statutory Other Information.

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept by the Sports Council for Northern Ireland Lottery Distribution or returns adequate for my audit have not been received from branches not visited by my staff; or
- I have not received all of the information and explanations I require for my audit; or
- the financial statements and the parts of the Accountability Report subject to audit are not in agreement with the accounting records and returns; or
- certain disclosures of remuneration specified by HM Treasury's Government Financial Reporting Manual have not been made or parts of the Remuneration and Staff Report to be audited is not in agreement with the accounting records and returns; or
- the Governance Statement does not reflect compliance with HM Treasury's guidance.

Responsibilities of the Accounting Officer for the financial statements

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Accounting Officer is responsible for:

- maintaining proper accounting records;
- providing the C&AG with access to all information of which management is aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
- providing the C&AG with additional information and explanations needed for his audit;
- providing the C&AG with unrestricted access to persons within the Sports Council for Northern Ireland from whom the auditor determines it necessary to obtain audit evidence;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- preparing financial statements which give a true and fair view in accordance with Secretary of State directions issued under the National Lottery etc. Act 1993;

- preparing the annual report, which includes the Remuneration and Staff Report, in accordance with Secretary of State directions issued under the National Lottery etc. Act 1993; and
- assessing the Sports Council for Northern Ireland's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by the Sports Council for Northern Ireland will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with the National Lottery etc. Act 1993.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a certificate that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Extent to which the audit was considered capable of detecting non-compliance with laws and regulations including fraud

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulations, including fraud. The extent to which my procedures are capable of detecting non-compliance with laws and regulations, including fraud is detailed below.

Identifying and assessing potential risks related to non-compliance with laws and regulations, including fraud

In identifying and assessing risks of material misstatement in respect of non-compliance with laws and regulations, including fraud, I:

- considered the nature of the sector, control environment and operational performance including the design of the Sports Council for Northern Ireland Lottery Distribution Account's accounting policies.
- inquired of management, the Sports Council for Northern Ireland's head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the Sports Council for Northern Ireland's policies and procedures on:
 - identifying, evaluating and complying with laws and regulations;
 - detecting and responding to the risks of fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations including the Sports Council for Northern Ireland Lottery Distribution Account's controls relating to the Sports Council for Northern Ireland Lottery Distribution Account's compliance with the National Lottery etc. Act 1993 and Managing Public Money;

- inquired of management, the Sports Council for Northern Ireland's head of internal audit and those charged with governance whether:
 - they were aware of any instances of non-compliance with laws and regulations;
 - they had knowledge of any actual, suspected, or alleged fraud;
- discussed with the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, I considered the opportunities and incentives that may exist within the Sports Council for Northern Ireland Lottery Distribution Account for fraud and identified the greatest potential for fraud in the following areas: revenue recognition, posting of unusual journals, complex transactions, bias in management estimates and grant expenditure. In common with all audits under ISAs (UK), I am required to perform specific procedures to respond to the risk of management override.

I obtained an understanding of the Sports Council for Northern Ireland Lottery Distribution Account's framework of authority and other legal and regulatory frameworks in which the Sports Council for Northern Ireland Lottery Distribution Account operates. I focused on those laws and regulations that had a direct effect on material amounts and disclosures in the financial statements or that had a fundamental effect on the operations of the Sports Council for Northern Ireland Lottery Distribution Account. The key laws and regulations I considered in this context included the National Lottery etc. Act 1993, Managing Public Money, employment law, pensions legislation and tax legislation.

Audit response to identified risk

- To respond to the identified risks resulting from the above procedures:
- I reviewed the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described above as having direct effect on the financial statements;
- I enquired of management, the Audit and Risk Assurance Committee and legal counsel concerning actual and potential litigation and claims;
- I reviewed minutes of meetings of those charged with governance and the Board and internal audit reports;
- I addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and other adjustments; assessing whether the judgements on estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

I communicated relevant identified laws and regulations and potential risks of fraud to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/library/standards-codes-policy/audit-assurance-and-ethics/auditors-responsibilities-for-the-audit/. This description forms part of my certificate.

Other auditor's responsibilities

I am required to obtain sufficient appropriate audit evidence to give reasonable assurance that the expenditure and income recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements conform to the authorities which govern them.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control I identify during my audit.

Gareth Davies
Comptroller and Auditor General
National Audit Office
157-197 Buckingham Palace Road
Victoria
London
SW1W 9SP

17 December 2025

THE REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE HOUSES OF PARLIAMENT

Delays in certifying the accounts

1. It is very unusual for there to be such a delay in certifying a set of accounts. The certification of the 2020-21 Sports Council for Northern Ireland (SCNI) Lottery Distribution Account has been impacted by the delay to the certification of the 2014-15 to 2019-20 accounts. I included a report on the 2014-15 and subsequent years' accounts setting out the reasons for the delay, the knock-on impact on the timing of the certification of subsequent accounts, and the actions SCNI is taking to ensure it has the appropriate expertise to prepare financial statements which are both high quality and delivered on a timely basis.
2. SCNI have set out the factors contributing to the delays in the publication of the lottery distribution annual report and accounts within the governance statement on page 44 of the annual report. SCNI has also stated its commitment to ensuring it now has the appropriate expertise to prepare financial statements which are both high quality and delivered on a timely basis.
3. The 2020-21 accounts have been prepared in line with my expectations in respect of quality. My audit approach is designed to obtain sufficient assurance that accounts are free from material error. I planned my audit to achieve this through sample testing of account areas.
4. SCNI have been able to present 2020-21 accounts that are free from material error, in a reasonable timeframe, following my certification of the 2017-18 accounts on 7 December 2024, 2018-19 accounts on 29 May 2025 and 2019-20 accounts on 18 December 2025.
5. I am working with SCNI to finalise my audits of the subsequent years' accounts.

Gareth Davies
Comptroller and Auditor General
National Audit Office
157-197 Buckingham Palace Road
Victoria
London
SW1W 9SP

17 December 2025

FINANCIAL STATEMENTS

Statement of Comprehensive Net Income

For the year ended 31 March 2021

		2020-21 £	2019-20 £
	<i>Notes</i>		
Income from Activities	4	9,437,142	9,280,318
Total Operating Income		9,437,142	9,280,318
Staff Costs	3	716,001	778,276
Other Operating Expenditure	3	973,685	579,967
New Grants Made in Year	3	6,547,036	6,699,543
Grants De-Committed in Year	3	(227,794)	(257,103)
Total Operating Expenditure		8,008,928	7,800,683
Net Operating Income for the Year		1,428,214	1,479,635
Comprehensive Net Income for the Year		1,428,214	1,479,635

The notes on pages 71 to 81 form part of these accounts.

Statement of Financial Position**As at 31 March 2021**

	Notes	2020-21 £	2019-20 £
Current Assets:			
Investments: balance in the National Lottery Distribution Fund	6	16,141,669	14,499,804
Trade and Other Receivables	7	1,588	1,331
Cash and Cash Equivalents	8	1,073,560	1,097,226
Total current assets		17,216,817	15,598,361
Total assets		17,216,817	15,598,361
Current liabilities			
Trade and other payables	9	(546,188)	(857,497)
Grants Payable	10	(3,637,742)	(3,136,191)
Total current liabilities		(4,183,930)	(3,993,688)
Total assets less current liabilities		13,032,887	11,604,673
Total assets less total liabilities		13,032,887	11,604,673
Equity:			
General reserve		13,032,887	11,604,673
Total equity		13,032,887	11,604,673

The financial statements on pages 67 to 70 were authorised on 16 December 2025 and were signed on its behalf by:

Richard Archibald
Interim Chief Executive

Date: 16 December 2025

The notes on pages 71 to 81 form part of these accounts.

Statement of Cashflows**For the year ended 31 March 2021**

		2020-21	2019-20
		£	£
	Notes		
Cash flows from operating activities			
Net operating Income		1,428,214	1,479,635
Adjustments for non-cash transactions			
Decrease/(Increase) in trade and other receivables	7	(257)	(1,215)
Increase/(Decrease) in trade and other payables <1yr	9	(311,309)	317,755
Increase/(Decrease) in grant payables <1yr	10	501,551	(645,779)
Increase/(Decrease) balances held in NLDF	6	(1,641,865)	(362,955)
Net cash (outflow)/inflow from operating activities		(23,666)	787,441
Net (decrease)/increase in cash and cash equivalents in the period		(23,666)	787,441
Cash and cash equivalents at the beginning of the period		1,097,226	309,785
Cash and cash equivalents at the end of the period		1,073,560	1,097,226

The notes on pages 71 to 81 form part of these accounts.

Statement of Changes in Equity

As at 31 March 2021

	General Fund £	Total Equity £
Balance at 31 March 2019	10,125,038	10,125,038
Comprehensive Net Income for the Year	1,479,635	1,479,635
Balance at 31 March 2020	11,604,673	11,604,673
Comprehensive Income for the Year	1,428,214	1,428,214
Balance at 31 March 2021	13,032,887	13,032,887

The notes on pages 71 to 81 form part of these accounts.

Notes to the Accounts

1. Statement of Accounting Policies

a. *Basis of preparation*

These financial statements have been prepared in a form directed by the Secretary of State for Digital, Culture, Media and Sport with the consent of the Department for Communities in Northern Ireland and the approval of HM Treasury in accordance with Section 35(2)-(3) of the National Lottery etc. Act 1993 (as amended).

The financial statements have been prepared in accordance with the 2020-21 Government Financial Reporting Manual (FReM) issued by HM Treasury. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context.

Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the Sport NI Lottery Account, for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Sport NI Lottery Account are described below. They have been applied consistently in dealing with items considered material to the accounts.

b. *Accounting convention*

These financial statements have been prepared in accordance with the historical cost convention modified to account for the revaluation of property, plant and equipment and intangible assets.

The accounting policies for all material items are outlined below:

c. *Income*

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

d. *Capital and revenue grants payable*

The Sport NI Lottery Account pays grants in accordance with the terms and conditions inherent in the respective funding agreements. Grants awarded to organisations and individuals are charged to the Statement of Comprehensive Net Income in the year in which the underlying activity giving entitlement to the grant occurs. Any amounts of unpaid grant at 31 March are classified as 'Current Liabilities' in the Statement of Financial Position.

e. *Recharge of Staff and Operating Costs*

Administrative overheads and salaries are incurred by the Sports Council of Northern Ireland Exchequer Accounts. An amount is then recharged to Sports Council of Northern Ireland Lottery to cover the costs of staff working on Lottery funded grants. This amount is calculated based on the amount of time by staff spend on Lottery activities as percentage of their full working hours and the allocated budgeted spend between Exchequer and Lottery. This is a change in methodology from 2019-20, where the allocation was based on a percentage of staff working hours only.

f. *Property, plant and equipment and intangible assets*

The Sport NI Exchequer Account has been responsible for all non-current asset purchase and maintenance since 1 April 2009.

g. *Leases*

Finance Leases

Leases where substantially all of the risks and rewards are held by the lessee are classified as finance leases. The Sport NI Lottery Account does not hold any finance leases.

Operating Leases

Leases where substantially all of the risks and rewards are held by the lessor are classified as operating leases. The Sport NI Lottery Account does not hold any operating leases however lease costs are recharged from the Sport NI Exchequer Account and disclosed in Note 13 to the Accounts.

h. *Employee Benefits*

Under IAS 19 an employing entity should recognise the undiscounted amount of short-term employee benefits expected to be paid in exchange for the Service. The Sport NI Lottery Account has recognised annual leave entitlements and flexi leave that have been earned by year end but not yet taken. These are classified as 'Current liabilities'.

i. *Pension Costs*

Past and present employees are covered by the provision of the Northern Ireland Local Government Officers' Superannuation Committee Scheme (NILGOSC). Pension and Employee benefit costs are recharged from the Sport NI Exchequer Account to the Sport NI Lottery Account's Statement of Comprehensive Net Income.

j. *Financial instruments*

The Sport NI Lottery Account has adopted IFRS 9. There has been no impact on the net assets of the organisation as a result of this.

The Sport NI Lottery Account 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. Therefore, there is no impact on the financial risk of the organisation.

k. *Balances held in the National Lottery Distribution Fund (NLDF)*

Balances held in the National Lottery Distribution Fund (NLDF) remain under the stewardship of the Secretary of State for the Department for Culture, Media and Sport. However, the share of these balances attributable to The Sport NI Lottery Account is as shown in the accounts and, at the year end, has been certified by the Secretary of State for Digital, Culture, Media and Sport as being available for distribution by it in respect of current and future commitments.

The National Lottery Distribution fund balance is classified as investments in the Statement of Financial Position. This is in line with the Department for Culture, Media and Sport accounting policy. National Lottery Distribution Fund investments are therefore held at amortised cost.

I. *Financial Assets*

Cash and Cash Equivalents

Cash and cash equivalents comprise cash held in the bank and at hand. Cash equivalents are short term, highly liquid investments that are readily convertible to cash and are subject to a low risk of changes in value. Cash held in the bank is a liquid resource.

m. *Financial Liabilities*

Trade and Other Payables

Trade payables represent liabilities for goods and services provided to The Sport NI Lottery Account prior to the end of the reporting period, which are unpaid. Purchase orders are not included as trade payables. Payables are not interest bearing and are recognised at their nominal value, which equates to their fair value.

Grants Payable

A grant commitment is deemed to be a commitment from the date on which the Letter of Offer is issued to a grant recipient. The commitment will remain as such provided the grant recipient continues to meet the conditions of the award. The Sport NI Lottery Account commitments are disclosed in Note 10 to the accounts as 'Grants Payable' and recognised as 'Expenditure' in the Statement of Comprehensive Net Income.

n. *Reserves*

General Reserve

This is the balance arising from the accumulation of comprehensive net (expenditure)/income movements for this year and previous years.

o. *Provisions*

The Sport NI Lottery Account provides for legal or constructive obligations as a result of a past event, which are of uncertain timing or amount at the year end, on the basis of the best estimate of the expenditure required to settle the obligation.

p. *Estimation Techniques Used and Key Judgements*

The preparation of financial statements in conformity with IFRS requires the use of accounting estimates and assumptions. It also requires management to exercise its judgement in the process of applying The Sport NI Lottery Account accounting policies. The Sport NI Lottery Account continually evaluates the estimates, assumptions and judgements based on available information and experience however as the use of estimates is inherent in financial reporting, actual results can differ from these estimates. The estimates and assumptions which have the most significant risk of causing a material adjustment to the carrying amounts of assets and liabilities are discussed below:

Recharge to Lottery

The apportionment of staffing and indirect costs transferred from the Sport NI Exchequer Account to Sport NI Lottery Account is based on a Service Level Agreement. This is reviewed annually to ensure recharges are appropriate and reflect the time which staff spend on Sport NI Lottery Account activities and the proportion of indirect costs which relate to Sport NI Lottery Account activities.

q. *Impending application of newly issued accounting standards not yet effective*

Sport NI has reviewed new accounting standards that have been issued but are not yet effective, nor adopted early for these accounts. The Sport NI Lottery Account considers that these are unlikely to have a significant impact on the accounts in the period of initial application.

r. *Changes in accounting policy/estimate*

There were no material changes in accounting policies or accounting estimates which require separate disclosure in the accounts.

2. Operating Costs by Operating Segment

In line with IFRS 8, The Sport NI Lottery Account does not have any segmental data to disclose. The Board Members of The Sport NI review the financial performance on a bi-monthly basis, based on similar information contained with the Statement of Comprehensive Net Income of the financial statements.

3. Operating Expenditure

	Direct 2020-21 £	Recharge 2020-21 £	Total 2020-21 £	Total 2019-20 £
New Grants Made in Year	6,547,036	-	6,547,036	6,699,543
Grants De-Committed in Year	(227,794)	-	(227,794)	(257,103)
	6,319,242	-	6,319,242	6,442,440
Staff Costs:				
Wages and Salaries	-	549,024	549,024	593,815
Social Security Costs	-	58,292	58,292	50,585
Pension Costs	-	107,910	107,910	133,876
Other Staff Costs	359	416	775	-
	359	715,642	716,001	778,276
Other Operating Expenditure¹				
SNI Exchequer Overhead Charge	-	861,073	861,073	457,651
External Audit Fee	47,500	-	47,500	47,500
Running Costs	470	-	470	2,729
Publicity & Promotion	780	-	780	2,442
Professional Fees	9,113	38,662	47,775	38,198
Membership Fees	1,500	432	1,932	12,434
Meeting & Seminar Costs	131	-	131	5,411
Research	12,825	-	12,825	-
Travel and Subsistence	-	1,130	1,130	9,961
Donations	-	-	-	3,641
Write Off	69	-	69	-
	72,388	901,297	973,685	579,967
Total	6,391,989	1,616,939	8,008,928	7,800,683

4. Income

	2020-21 £	2019-20 £
Income from Activities		
Proceeds from National Lottery	9,431,625	9,235,646
Investment Income	5,517	44,672
	9,437,142	9,280,318

¹ Costs totalling £1,616,939 (31 March 2020: £1,244,733) within the total for 2020-21 were initially incurred by the Sport NI Exchequer account and recharged to the Sport NI Lottery Account

5. Financial Instruments

Liquidity Risks

In 2020-21, £9.437 million (100%) of Sport NI's Lottery Account income was derived from the National Lottery Distribution Fund (NLDF). This included income of £0.005 million (0.1%) derived from investment returns from the balance held with the NLDF. Sport NI Lottery Account considers that the Fund is not exposed to significant liquidity risks; and is satisfied that sufficient liquid resources are held within the NLDF Investment and in the bank, a total of £17.215 million, to cover all current contracted commitments of £4.184 million (31 March 2020: £3.994 million).

Interest Rate Risks

The financial assets of the Fund are invested in the NLDF, which invests in a narrow band of low-risk assets such as government bonds and cash. The Sport NI Lottery Account has no control over the investment of Funds in the NLDF. At the 31 March 2021 the Market Value of investment in the NLDF was £16.142 million (31 March 2020: £14.500m). The annual return on the NLDF for the year ended 31 March 2021 was 0.1% (31 March 2020: 0.72%). Cash balances which are drawn down from the Fund to pay grant commitments and operating costs are held in a non-interest-bearing current account, as it is part of the Northern Ireland government pooling agreement. The cash balance at the year-end was £1.074 million. Sport NI Lottery Account considers that the Fund is not exposed to significant interest rate risks.

Foreign Currency Risk

The Fund is not exposed to any foreign exchange risks.

Commodity Risk

The Fund is not exposed to any commodity risks.

Credit Risk

The Fund is not exposed to any credit risk.

6. National Lottery Distribution Fund

	2020-21	2019-20
	£	£
Proceeds from Lottery	9,431,625	9,235,646
Investment income	5,517	44,672
Drawn down in year	(7,795,277)	(8,917,363)
Increase in Funds	1,641,865	362,955
Balance at 1 April	14,499,804	14,136,849
Balance at 31 March	16,141,669	14,499,804

7. Trade Receivables, Financial and Other Assets

	2020-21	2019-20
	£	£
Amounts falling due within one year:		
Trade Receivables	-	-
Prepayments and Accrued Income	1,588	1,331
Total	1,588	1,331

8. Cash and Cash Equivalents

	2020-21	2019-20
	£	£
Balance at 1 April	1,097,226	309,785
Net Change in Cash and Cash Equivalent Balances	(23,666)	787,441
Balance at 31 March	1,073,560	1,097,226

The following balances at the 31 March were held at:

Commercial Banks and Cash in Hand	1,073,560	1,097,226
Balance at 31 March	1,073,560	1,097,226

9. Trade Payables, Financial and Other Liabilities

	2020-21	2019-20
	£	£
Amounts falling due within one year:		
Trade Payables	359	1,800
Amount Payable to SNI Exchequer Account	182,680	533,071
Accruals and Deferred Income	363,149	322,626
Total Trade and Other Payables	546,188	857,497
Grants payable at 31 March	3,637,742	3,136,191
Total	4,183,930	3,993,688

10. Grants Payable

	2020-21	2019-20
	£	£
Grants payable at 1 April	3,136,191	3,781,970
Grants paid during the year	(5,817,691)	(7,088,219)
Decommitments	(227,794)	(257,103)
New Grants made in year	6,547,036	6,699,543
Grants payable at 31 March	3,637,742	3,136,191

Profile of Commitments over the next five years	2020-21	2019-20
	£	£
Amounts falling due during 2020-21	-	3,136,191
Amounts falling due during 2021-22	3,637,742	-
Amounts falling due during 2022-23	-	-
Amounts falling due during 2023-24	-	-
Amounts falling due during 2024-25	-	-
Amounts falling due during 2025-26	-	-
	3,637,742	3,136,191

11. Contingent Liabilities

Grants are disclosed as contingent liabilities if they do not satisfy the criteria to be treated as liabilities. We have recognised a contingent liability of £4.044m (2019-20: £0.789m) in respect of awards approved but not included in the calculation of grants payable in the Statement of Financial Position as letters of offer had yet to be made to the applicants at the year end.

As outlined in the Accountability Report on page 45, two employees lodged Industrial Tribunal claims against Sport NI in 2019-20. One claim was withdrawn by the employee in February 2022. Sport NI is continuing to defend the remaining Industrial Tribunal claim relating to holiday pay. The liability came to light following a Court of Appeal judgment on backdated PSNI Holiday Pay. On 17 June 2019 the Court of Appeal ruled in respect of Northern Ireland Industrial Tribunal's November 2018 decision on cases taken against the PSNI on backdated Holiday Pay. A final Supreme Court judgement was provided on 4 October 2023, which dismissed the Chief Constable's appeal against this judgement.

This is an extremely rare and complex case with a significant number of issues that still need to be resolved, including further legal advice with regards to the Judgement; accessibility of relevant data and engagement with Trade Unions. The legal issues arising from this judgment and the implications for the Northern Ireland Civil Service (NICS) and wider public sector will need further consideration. The Department of Finance is leading a piece of work across the NICS, reviewing the implications for each of the major staffing groups across the public sector. Until there is further clarity when this work has concluded, and based on the inherent uncertainties in the final decision that will be made, a reliable estimate cannot be provided at this stage.

12. Retirement Benefit Obligations

All assets, liabilities and operating costs of the Sport NI Lottery Account's pension scheme are recorded in the Sport NI Exchequer Account. Details of pension liabilities can be found in the Remuneration and Staff Report.

13. Leases

While the Sport NI Lottery Account has no direct lease commitments, the Sport NI Exchequer Account has lease commitments, of which a proportion is charged to the Sport NI Lottery Account as they are incurred.

	2020-21	2019-20
	£	£
Total rent recharge	<u>15,972</u>	<u>15,972</u>

14. Capital Commitments

There were no capital commitments as at 31 March 2021 (31 March 2020: NIL).

15. Other Financial Commitments

There were no other financial commitments as at 31 March 2021 (31 March 2020: NIL).

16. Contingent Assets

The National Lottery Distributors (including the Sports Council of Northern Ireland) are entitled to receive a share of receipts from the sale of land on Queen Elizabeth Olympic Park in return for their contribution of an additional £675 million to the funding of the London 2012 Olympic and Paralympic Games. This was announced in 2007. The arrangements are set out in a legal agreement between the Secretary of State and the Greater London Authority dated 29 March 2012 which sets out the distribution of funds between the GLA and the lottery distributors (via DCMS). Land sales are likely to take place over a lengthy period, estimated to be from 2016-17 to 2036-37. DCMS estimates the first payments to the Lottery Distributors to come through in 2026-27.

17. Related Parties

Several members of the Board and Senior Staff (Executive Team) are also involved with suppliers or other sports organisations in Northern Ireland either directly or indirectly as a result of a family relationship, a close friendship or business relationship. These individuals make an annual declaration of their interests and do not take part in discussions and decisions to make commitments to those organisations with which they have declared an interest. A list of the commitments made to the organisations concerned and details of who made the declaration of interest is shown overleaf. All of the transactions relating to the organisations were conducted at arm's length by Sport NI.

Board Member	Grantee	Commitments to Grantee (£)	Payments (£)	Balance at 31 March 2021 (£)	Relationship of Staff Member to Grantee or Supplier
Jackie Bryson	NI Fencing Ltd	25,000	8,750	26,250	Consultant for British Fencing which incorporates NI Fencing
Richard Bullick	Netball NI	185,312	158,730	44,754	Non-Executive Director & Board Member
James Jay Colville	Royal Yachting Association (NI)	237,048	145,347	134,569	Subscribing Member – Current
George Lucas	UB Tennis Ireland	39,520	42,459	12,028	Former Director
	Belfast Boat Club	25,322	-	25,322	Current Member
Executive Team Member	Grantee	Commitments to Grantee (£)	Payments (£)	Balance at 31 March 2021 (£)	Relationship of Staff Member to Grantee or Supplier
Peter McCabe	Hockey Ireland	347,468	284,527	141,068	Person Connected – Member of Development Squad
John News	Cycling Ireland	247,485	239,880	150,948	Subscribing Member – Current

Sport NI is a Non-Departmental Public Body sponsored by the Department for Communities (DfC). The Lottery Account operations of Sport NI are funded from the National Lottery Distribution Fund through the Department for Culture, Media and Sport (DCMS). DfC and DCMS are regarded as related parties. During the year the Sport NI Lottery account received £7,795,278 cash (2019-20: £8,917,363) from DCMS and had no material transactions with DfC.

Sport NI's Exchequer Account makes recharges to Sport NI's Lottery Account for salaries and other administrative costs. Whilst not considered a related party, the following transactions with the Sport NI Exchequer Account are made in the interests of transparency. During 2020-21, £1,616,939 was recharged (2019-20: £1,244,733). At 31 March 2021 a net amount of £182,680 (2019-20: £533,071) was owed by Sport NI Lottery Account to Sport NI Exchequer Account.

As a matter of policy and procedure, Sport NI maintains a publicly available register of interests where Board Members and staff declare any direct interest in grant applications made to Sport NI or any commercial relationships of Sport NI Board Members. Grants were paid during the year to a number of organisations in which Board Members declared an interest. Having declared an interest, Board Members and staff are required to leave meetings while the relevant application is discussed, and a decision is made.

Staff across the organisation have interests in a wide range of sporting clubs and other organisations that Sport NI may do business with. Sport NI have adequate procedures in place to ensure that staff are removed from any decision-making process where they may be, or be perceived to be, conflicted.

18. Third Party Assets

There were no third-party assets as at 31 March 2021 (31 March 2020: NIL).

19. Events After the Reporting Period

Events after the balance sheet date are those material events, both favourable and adverse, that occur between the end of the reporting period and the date when the accounts are authorised for issue.

There have been no such events requiring adjustment to the financial statements.

Date of Authorisation for Issue

The Accounting Officer authorised the issue of these financial statements on the day the Comptroller and Auditor General signed his certificate and report.

APPENDIX A – LOTTERY ACCOUNTS DIRECTION

SPORT NI FOR NORTHERN IRELAND

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

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

M. The need:

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

N. Where capital funding is sought, the need:

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

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

Signed on behalf of the Department for Communities (formerly DCAL):

PAUL SWEENEY
Permanent Secretary

16 April 2008

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