Sports Council for Northern Ireland
Lottery Distribution Account
for the Year Ended
31 March 2022

HC 546

Sports Council for Northern Ireland Lottery Distribution Account for the Year Ended 31 March 2022

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 the organisation, its purpose, 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 and the Purpose and Activities of Sport NI.

Chair's Foreword

If the first year of the global pandemic was marked by a silence on our playing fields and pitches, the following 12 months saw sport re-emerge to bring joy to competitors and communities.

Our focus was on helping sport return to strength and using the opportunity to change and become more resilient. Investing in improving the sporting estate was important through Building Better Sports Facilities, as well as tackling the financial wake of COVID19 through the COVID Recovery Programme. Sport is regaining its strength and confidence, and we are very proud to have played our part in that.

Whilst COVID was once again a major focus, we maintained our work across key programmes supporting athletes, governing bodies, clubs and other stakeholders.

Sport NI launched a new Corporate Plan, The Power of Sport, and its bold vision is that by 2026, we want the power of sport to be recognised and valued by all.

At Sport NI we are passionate about maximising the power of sport to change lives. Women, people living with a disability, minorities and those living in the most deprived areas are underrepresented on our pitches, side lines, and boardrooms. We're determined this five-year plan will deliver real change in more people being active, more often, whilst ensuring inclusion for all is its legacy.

2021 was never expected to be an Olympic and Paralympic Year. Training programmes and preparations are painstakingly developed and pursued so athletes can peak at the right time. Tokyo 2020's delay by one year, although disruptive, did not prevent Northern Ireland having its most successful Olympiad to date in terms of athletes going to the games. This was all the more remarkable given the uncertainty and complexity surrounding travelling and competing during a pandemic. Our Performance Programmes staff, and expertise at the Sport NI Sports Institute, played a key role in preparing and supporting our athletes competing against the best in the world.

I would like to thank my fellow Board Members, the Executive Team and all at Sport NI, who helped support the sector in what was once again a challenging year.

Great sport is built on strong teamwork, whether it is those bonds forged by competing together, or preparing individuals to strive to their best. Similarly, we know our success will rely on working with others across sport, health, education and many other areas.

That partnership approach will be a mainstay of our work during the next five years and beyond, and in doing so we will harness the creativity, knowledge and resources to see sport deliver change both in our people and our communities.

Thank you,

Gavin Boyd **Date: 9 July 2026**
Chair
Sports Council for Northern Ireland

Chief Executive's Introduction

As Interim Chief Executive of Sport NI, I am pleased to present the 2021-22 Annual Lottery Distribution Report. Although sport was regaining its stride in 2021-22, the legacy impact of the pandemic was still being felt across the sector. A significant part of our work supported sport through new programmes in both capital improvements and tackling income deficits to strengthen clubs and other sporting organisations. This was in addition to our key programmes that support sports financially through grants, and expertise in areas such as governance, facilities, coaching, club development, pathways and high-performance.

I'm particularly delighted that we launched our new Corporate Plan, The Power of Sport. Developed and co-designed through a huge amount of engagement with the sports sector and key stakeholders, the plan set out our direction of travel and activity over the next five years.

We measure our success against the two outcomes of seeing more people adopting and sustaining participation in sport and physical activity; and our athletes being among the best in the world. However, it is not simply about these outcomes. We are also clear in how we want to drive a change of culture across sport via our Cornerstones. Equality and Inclusion, wellness and wellbeing, a duty of care to all in sport, and ensuring under-represented groups can enjoy sport will be consistent themes in our work in the years ahead.

To drive change and excellence in sport, we have also had to make changes to ourselves. 2021-22 saw the completion of our restructuring in Sport NI to build new teams and expertise in People Development, Culture & Integrity, Infrastructure, Sport Development, Performance, Corporate Services, Communications and Policy & Insight. Sportspeople inspire us every day with their drive to be part of a high performing team, and our focus is to pursue that same excellence.

We worked closely with a wide range of partners and were pleased to have agreed a new framework for working with our sponsor department, the Department for Communities.

Our staff have responded to many challenges, and contributed in so many ways, and I thank each of them sincerely, as well as the Chair and Board for their support. We have seen how we can adapt and deliver even in the face of the unexpected such as Tokyo 2020, taking place in 2021 under the restrictions of a pandemic.

In this year, we not only supported athletes in preparation for Birmingham 2022 Commonwealth Games, but we started work in earnest on our new five-year plan. It is an ambitious agenda, and we know we must work with others to achieve it, but if we do so, we will go a long way to achieve its goal of maximising the power of sport to change lives.

Richard Archibald **Date: 9 July 2026**
Interim Chief Executive
Sports Council for Northern Ireland

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, the Education Authority, Local Councils and other bodies interested in sport and physical recreation;
- To encourage the provision of facilities for, and participation 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.

2021-22 National Lottery Distribution Activities

In 2021-22, investment into governing bodies 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 continued to offer the programmes above in 2022-23. Subsequent to the year ended 31 March 2022, the Sport NI Board reviewed its targets in May 2022, setting out new investment programmes in the period of the new Corporate Plan 2021-26.

National Lottery Distribution Fund (NLDF) Balance Policy

As at 31 March 2022, Sport NI Lottery Account balances at NLDF totalled £17.9m (31 March 2021: £16.1m), an increase of £1.8m 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 £4.324m. Sport NI considered that it had sufficient liquid resources within the NLDF and cash balances of £19.2m as well as forecasted NLDF income to cover all current contracted commitments. The forecasted NLDF income was 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. Sport NI's NLDF policy is included within the accounts at Note 1.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 constrains its ability to meet future commitments.

In May 2022, Sport NI agreed that the NLDF target balance should be as follows:

by 31 March 2023 to achieve a NLDF balance of £18.685m;
by 31 March 2024 to achieve a NLDF balance of £17.011m;
by 31 March 2025 to achieve a NLDF balance of £9.742m;
by 31 March 2026 to achieve a NLDF balance of £5.608m; and
by 31 March 2027 to achieve a NLDF balance of £1.884m.

At 31 March 2022 the Sport NI NLDF balance was £17.9m.

The target for the year of £11.315m was not achieved as a result of deferrals in programme activity due to a 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.

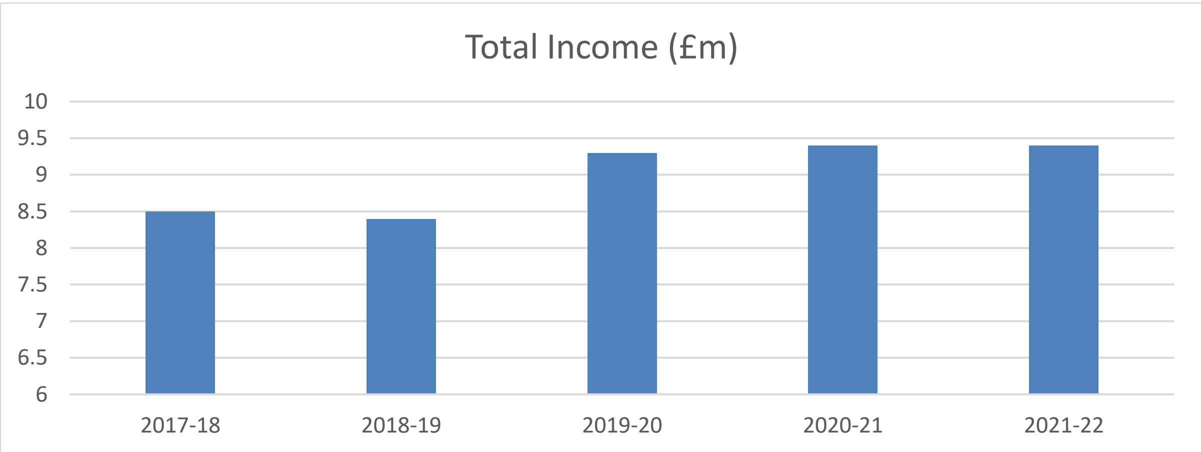
Decisions taken by Sport NI during the 2014-15 and 2015-16 years resulted in risks materialising in subsequent years that had a significant impact on the reputation and operation of the organisation. The details of these decisions and subsequent matters, including the dismissal, and subsequent reinstatement, of the Chief Executive, Board resignations, departmental review, and ensuing transformation programme were outlined in the 2014-15 accounts. The areas of focus for 2021-22 are outlined in the Governance Statement.

Going Concern Basis

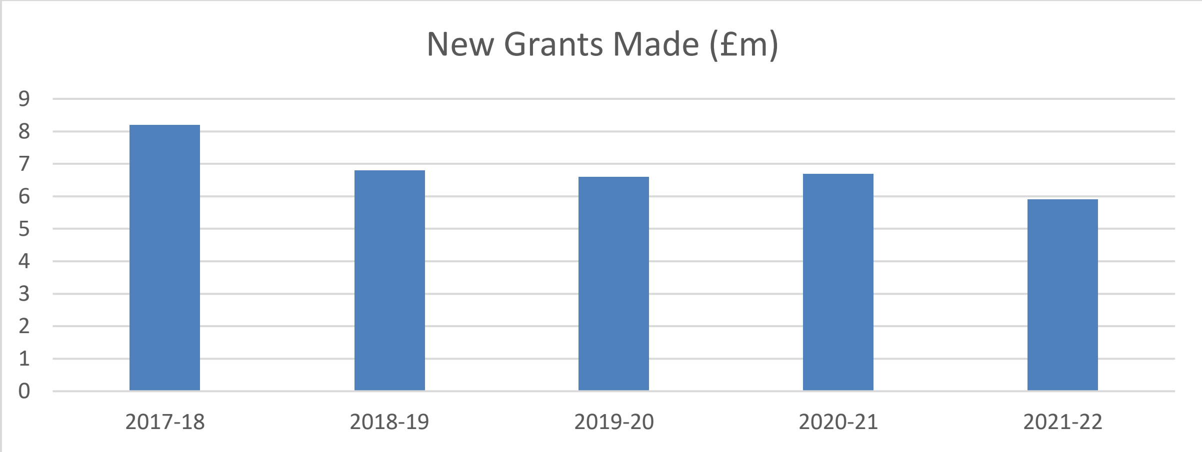
The financial statements are produced on the Going Concern basis. Going Concern was re-assessed and approved by the Board at its meeting on 14 May 2025. Sport NI is not aware of any reason to adopt a different basis.

Performance Summary

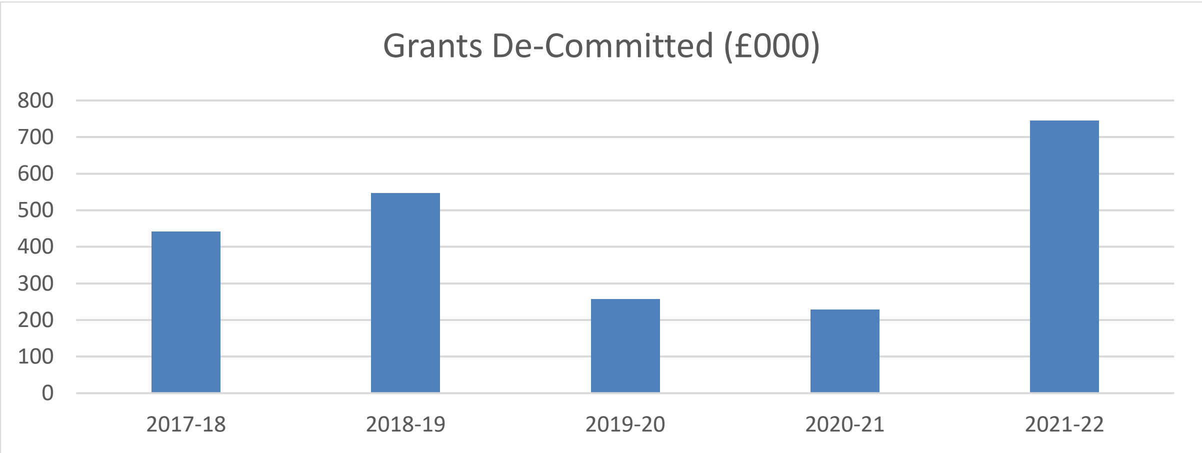
The graph below shows total income over the last five years. This has ranged from a low of £8.4m in 2018-19 to a high of £9.4m in 2021-22.



The graph overleaf shows the level of lottery grant allocation issued by Sport NI over the last five years, ranging from £5.9m in 2021-22 to £8.2m in 2017-18. Sport NI has commenced the implementation of a new Corporate Plan 2021-26 that outlines Sport NI targets for the distribution of lottery funding. 2021/22 awards were slightly lower than in the previous year (2020/21) as the Corporate Plan was being developed in year.



The graph below shows the range of grants de-committed over the last five years, ranging from £441k in 2017-18 to £746k in 2021-22. Decommitments are dependent on the eligible spend incurred by grantees. In 2021-22 a number of 4-year programmes finished resulting in higher than prior year decommitments.

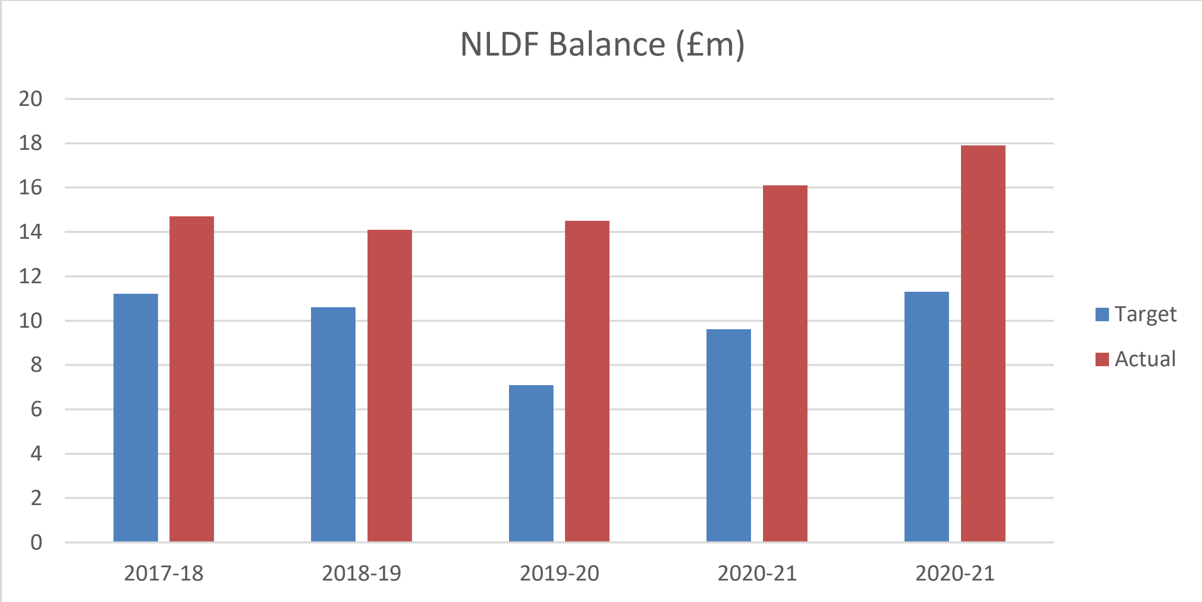


Performance Analysis

Financial Results

The National Lottery Distribution Fund (NLDF) target balance for 2021-22 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 on Exchequer account grants to support the sports sector manage through COVID restrictions.

The Sport NI Board approved a plan in May 2022 for NLDF investment 2022-27 aligned to our Corporate Plan. In March 2022, the Corporate Plan was approved and a detailed review of Sport NI's forecasting will be undertaken to develop plans to meet the agreed objectives while ensuring agility in responding 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 £9,413,614 (2020-21: £9,437,142).

During the year Sport NI made net commitments of £5,160,220 (2020-21 £6,319,242) to grant applicants.

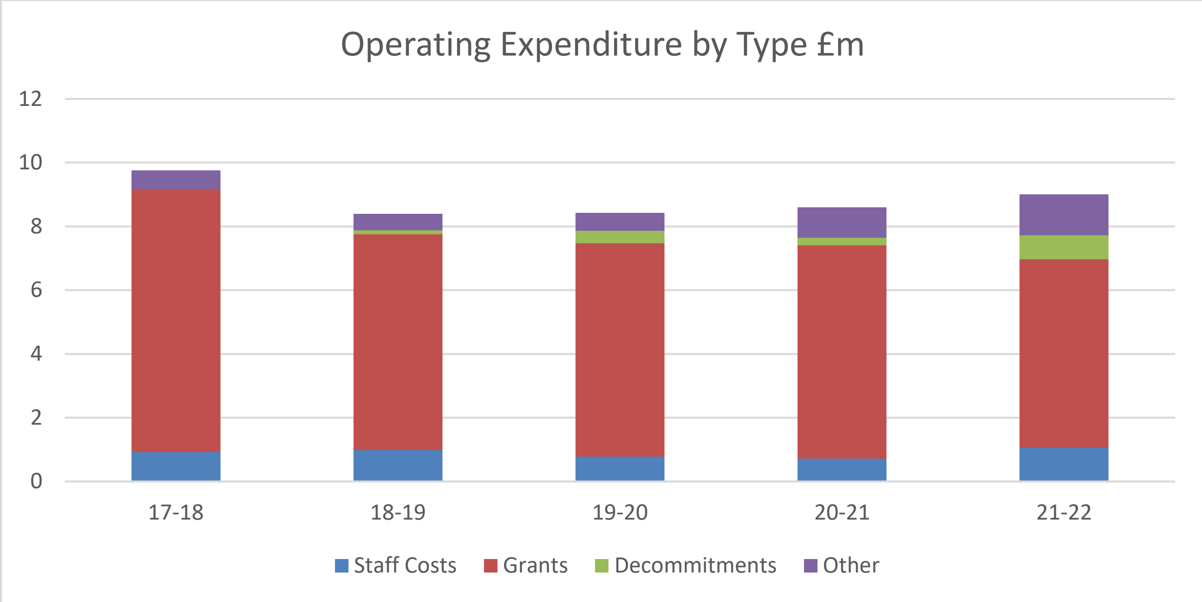
The total administrative costs to Sport NI of its distribution activities, including staff costs of £969,919 (2020-21 £716,001), were £2,359,827 (2020-21 £1,689,686).

Equity at the year end

The Lottery Distribution Account showed net income of £1,893,567 (2020-21: £1,428,214). At 31 March 2022 the total equity showed a surplus of £14,926,454 (31 March 2021: £13,032,887).

Long Term Expenditure

Staff costs were 20% above the five-year average in 2021-22, and other costs were 64% above the five-year average as a result of increased programme delivery through Lottery. Grant payments remained strong, with £5.905m being committed. Grant de-commitments increased in 2021-22 as a result of 4-year grants programmes being finalised.



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 (Note 1) 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 estimated 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 2022, set in June 2021, was £11.315m. Sport NI Board most recently reviewed its targets in May 2022.

Sport NI's Business Plan 2021-22 charted the journey for how we would support the recovery from the impact of the COVID-19 pandemic on the sporting sector in Northern Ireland in 2021-22. We are committed to promoting capability, inclusivity and innovation, and move forward in partnership with sports through the co-design of a new sporting system to further the same. We embedded our new organisational structure in 2021-22 and started to leverage the benefits of the transformation as the year progressed, with senior appointments made early in 2021.

This plan took account of the new NI Executive's Strategy for Sport and Physical Activity which was developed by the Department for Communities (DfC). This business plan year also continued Sport NI's ongoing transformation journey and ongoing implementation of the Route Map for Change as reflected in the actions in this Business Plan.

The Business Plan 2021-22 constituted the first year of our five-year Corporate Plan, ***"The Power of Sport"*** and is focussed on laying the foundations for sport development over the next five years. 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):

- **18 (78%) were achieved (Green);**
- **0 (0%) were missed by a small margin (Amber);**
- **5 (22%) 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 - To co-design with the sports sector and stakeholders, an integrated and holistic sporting system for NI, to strengthen participation at all levels (including amongst under-represented groups), ensuring better community connections, talent pathways and world-class athletes and teams. This has not been achieved. The co-design of the sporting system was significantly impacted by several factors including COVID and restructure. This resulted in significant vacancies and changeover at leadership and manager levels for parts of the year. Target was incorporated into the Business Plan for 2022-23.	**NOT ACHIEVED**
Results 1.2 - To design a transition investment strategy and support programmes aligned to the sporting system and the new ten-year strategy for sport and physical activity. Performance Environment and Club Environment Transition programme letters of offer issued to sports, with additional projects	**ACHIEVED**

<table>
<tr><th>Business Plan Reference & Outputs</th><th>Progress Status at Year-End</th></tr>
<tr><td>supported to deliver against the cornerstones of the new Sport NI Corporate Plan. Total Investment £5,130,512:
Performance Environment Transition Programme Investment £3,014,013
Club Environment Transition Programme Investment £2,116,499.</td><td></td></tr>
<tr><td>Results 1.3 - To scope an integrated sports infrastructure strategy, supporting accessible, inclusive sustainable spaces for sport and physical recreation.

This has been impacted by COVID response being prioritised. ELT also agreed to await the appointment of the Infrastructure Development Manager to add capability and capacity to the strategy.

Investment proposals for the strategy will form part of the new investment programme aligned to the Corporate Plan. The infrastructure strategy was a priority for the Business Plan for 2022-23.</td><td>NOT ACHIEVED</td></tr>
<tr><td>Results 1.4 - To co-design the Sport NI Equality, Diversity and Inclusion Strategy to ensure equality of access to all parts of the sports system and an increase in inclusive, welcoming sporting environments so that everyone can engage in sport and physical activity.

An Equality Diversity and Inclusion Strategy was drafted. Co-design with the sports sector and partners did not occur as sector was focussed on responding to COVID Recovery Programme. Target was incorporated into the Business Plan for 2022-23.</td><td>NOT ACHIEVED</td></tr>
<tr><td>Results 1.5 - To continue delivery and evaluation of financial and other Support Programmes to sustain the sports during the COVID-19 Pandemic.

Contract awarded through CPD for completion of Post Project Evaluation requirements for Sports Hardship Fund, Sports Sustainability Fund and COVID Safe Sports Packs (CSSP), Boxing Investment Programme (BIP)

SSF completed by 31/03/22. SHF, CSSP & BIP to be completed by 31/05/22. Delays caused by challenges in securing a contractor to carry out the work necessitated multiple tendering processes.</td><td>ACHIEVED</td></tr>
</table>

<table>
<tr><th>Business Plan Reference & Outputs</th><th>Progress Status at Year-End</th></tr>
<tr><td>The COVID Recovery Programme for Sports Organisations was developed and designed through sectoral engagement. 269 applications were received by the closing date on 28th January with a total request of £5,102,197. Following assessment 252 awards were made by 31st March 2022 totalling £4,350,037.</td><td></td></tr>
<tr><td>Results 1.6 - To deliver the Supporting Sport to Build Back Better National Lottery programme of investment, capability building and Sport NI expertise to strengthen Governing Bodies and sports clubs emerging from the COVID-19 Pandemic.

<u>Project Re-Boot: Team Up</u>

28 Team Up projects completed delivering activities across NI by 31st March 2022 (£608k).

<u>Project Re-Boot: Activate</u>

Sport NI has pledged £235,136 to 56 sports clubs and organisations. By 31st March 2022, 32 successful campaigns gained support from over 2300 individual supporters and raised an additional £220k for their project through matched-funding (leverage £1= £2.66).

<u>Monitoring & Evaluation</u>

Shared learning events have been hosted by Otium to ensure good practice and lessons are captured ‘live’. This event was attended mainly by Team Up projects. An interim report submitted by Otium indicated that the programme is on track to achieve its intended outcomes.

<u>Capability Building</u>

Work continued in the Digital Connectivity, Mental Health & Wellbeing and People Development strands. By March 2022 the Digital Connectivity (Phase I) work was completed.

<u>Sporting Clubs Programme 2021-22</u>
Ongoing management of 21 investments
Sporting Clubs Programme completed March 2022
<u>Governing Body Support Programme 2021-22</u>
Ongoing management of 14 investments</td><td>ACHIEVED</td></tr>
</table>

Business Plan Reference & Outputs	Progress Status at Year-End
• Sporting Clubs Programme completed March 2022 Capability – People Development People development moved into business as usual.	
R1.7- To strengthen capability, capacity & employability in outdoor adventure sport in partnership with Ulster University New undergraduate degree course approved by Ulster University with first intake of students due September 2022. The course will award a BSc (Hons) in Outdoor Adventure. This will be the only such course on the island of Ireland and one of only a handful across the UK. The course anticipates an intake of 24 students in Year 1 and will be based at the UU Coleraine campus with practical skills and leadership training undertaken at Tollymore National Outdoor Centre (TNOC).	**ACHIEVED**
R1.8 - To strengthen provision of modern, fit for purpose, safe & inclusive sports facilities throughout NI that meet the local and regional needs of sports & communities Building Better Sports Facilties (BBSF) The budget for BBSF has been increased to £1,125K. The initial target was 44 Letters of Offer, however, following the budget increase, 48 LoO's were issued. MMF The progress of the 7 Multi Facility projects are as follows: • On-site – 1 • Business case approved / in technical design -3 • Business case being assessed – 2 • Business case being developed – 1	**ACHIEVED**
R1.9 - To deliver targeted skills and leadership learning opportunities for coaches, officials and volunteers to enhance the quality, accessibility and sustainability of sports participation, sports clubs and community sport.	**ACHIEVED**

Business Plan Reference & Outputs	Progress Status at Year-End
Club and Workforce 264 Events/resources delivered to 4,717 Attendees/Users	
Results 2.1 - To support sports to achieve targeted performances (Medals / Top 8 / Top 16) in major international competition (World / European Championships). This year includes Olympic, Paralympic, World and European competition. Overall Year 5 results across all eligible competitions were as follows: • 10 Medals (2 x Para Athletics; 1 x Boccia; 1 x Boxing; 1 x Cycling; 4 x Para Swimming; 1 x Wheelchair Basketball) • 21 Top 8 finishes (Archery x 2; Para Athletics x 2 Boccia x 2;Boxing x 1, Canoeing x 2; Cycling x 1; Golf x 3; Hockey x 1; Rowing x 2; Swimming x 4; Para Swimming x 1) • 17 Top 16 finishes (1 x Boxing; 2 x Canoeing; Cycling x 4; Para Cycling x 1; Hockey x 1; Swimming x 5; Para Swimming x 3)	ACHIEVED
Customers/Stakeholders 1.1 - To provide ongoing expert advice and support to sport's governing bodies, health partners and other relevant stakeholders to sustain the sports sector and facilitate a safe return to sport post-Covid19. 2021-22 saw a continuing decline in need for input into COVID related expert advice, through the Return to Sport (RTS) expert group and Return to Spectators group. Sport NI website provides guidance and signposts to other information sources.	ACHIEVED
Customers/Stakeholders 1.2 - To work with partners in health, education and district councils to agree a shared approach to joint working and funding to deliver shared PfG outcomes, maximising opportunities for sport and physical activity within community planning partnerships and supporting connected communities. Work with Public Health Agency (PHA) on whole systems approach to Obesity. 10/11 Local Authorities (LA) signed up to Water Safety Programme. Engagement with LA leisure providers. Work with PSNI and Street Games on joint sport approach to those most vulnerable.	ACHIEVED

Business Plan Reference & Outputs	Progress Status at Year-End
Customers/Stakeholders 1.3 - To work with Sport Ireland to achieve recognition of Tollymore National Outdoor Centre as an island of Ireland centre for sport and recreation, maximising potential of the asset and funding sources to widen access and increase leadership skills. A Strategic Review of Tollymore National Outdoor Centre (TNOC) was initiated in the 2024-25 year and expedited following the centre's closure in January 2025 as a result of the damage caused by Storm Eowyn. TNOC remains closed whilst consultations take place on the future direction of the centre.	**NOT ACHIEVED**
Customers/Stakeholders 1.4 - To work in partnership with district councils to ensure effective compliance with the Safety at Sport Grounds (NI) Order 2020, strengthen technical capability & capacity and improve player & spectator experiences in designated grounds. Sport NI has met with District Council as has SGSA on our behalf to undertake safety project discussions and SGSA meetings pre-games. Sport NI has been engaged in discussions regarding steward training and that was incorporated into the objective in 2022-23. The infrastructure team and SGSA have been permanent features on the Return to Spectators Working Group. SGSA is delivering the core requirements of the Sport NI / DfC Operational Framework. Further work has commenced on the safety qualifications requirements of safety stewards and safety officer and how best to deliver them.	**ACHIEVED**
Customers/Stakeholders 2.1 - To deliver expertise and services to relevant high-performance sports*, working in partnership with them to identify and provide sport specialist support to develop pathways and increase performance results Services from the Sports Institute to support 21 high performance programmes in sports plus delivery into Commonwealth Games NI. In 2021-22 1,460 person days of service were delivered to these programmes at an approximate cost of £429.6K.	**ACHIEVED**

Business Plan Reference & Outputs	Progress Status at Year-End
HP Coach Development 11 Coach Developers from HP Sports were supported through SNI's Performance Coach Developer learning programme, delivered with Leeds Beckett University.	
Internal Processes 1.1 - To deliver the continuous corporate governance improvement agenda, targeting procurement compliance and adherence to policies and procedures and systems requirements. **Internal Audit** Two Internal Audit reviews have been completed – Review of SNISI and Government Funding & GFD. Two further IA assignments were scheduled for May 2022 – Review of Programme Delivery (Sporting Clubs & Winners) and Review of GDPR were completed on 13th April 2023 and 21st June 2022 respectively. **Procurement** The Operations Team continues to monitor procurement compliance and ensure procurements are completed in line with the requirements of DfC CPT and CPD. The new Finance system has been implemented, and this has a focus on ensuring that all transactions are compliant with Procurement & Contract Management procedures. **Risk Management** Sport NI revised Corporate Risk Register (November 2021) and identified nine new risks. Reviews of the Corporate Risk Register have been undertaken in February 2022 (one new risk added) and April 2022. Sport NI has implemented Decision Time to support risk management processes.	**ACHIEVED**
Internal Processes 1.2 - To implement the Partnership Agreement with Department for Communities. Board approved the Partnership Agreement in March 2022 ahead of approval now required from Permanent Secretary of DfC and subsequently Department of Finance. A further meeting is to be held with DfC to agree measures for effective implementation of the Agreement.	**NOT ACHIEVED**

Business Plan Reference & Outputs	Progress Status at Year-End
This target was implemented during 2022-23.	
Internal Processes 1.3 - To design, plan and commence implementation of a Digital Transformation Programme. Priority actions in the Plan are in process. The new finance system went live on 01 April 2022, procurement is underway for the new HR/payroll system, and a range of other IT infrastructure modernisation work streams are ongoing.	**ACHIEVED**
Internal Processes 1.4 - To deliver a communications and advocacy strategy, aligned to the Corporate Plan 2021-2025 to ensure that the compelling story of the value of sport and physical activity is recognised by an increased number of stakeholders. A Communications and Engagement Strategy aligned to the Corporate Plan has been developed and delivery has commenced following the approval in March of the Corporate Plan, The Power of Sport. With the planned approved it was processed into the full design version, with a launch video and a Power of Sport promotional video as social assets to accompany the press release and convey the Power of Sport to change lives. A full-scale media engagement was negated due to restrictions under the pre-election period in consultation with DfC, however key stakeholders received briefing material at the end of March 2022, with a further briefing to Governing Bodies arranged, that took place in early April. This is one of a series of briefing sessions, picking up on themes within the Corporate Plan. Individual briefings were arranged for key stakeholders, with a media launch scheduled in the post-election period. Sport NI management team held a session with Governing Bodies on the Corporate Plan, discussing how it would shape their individual work in the years ahead.	**ACHIEVED**
Internal Processes 2.1 - To deliver continuous improvement in Health and Safety processes and practices. Sport NI's Control of Substances Hazardous to Health report was updated in February 2022. A return-to-work Covid-19 Protocol was	**ACHIEVED**

Business Plan Reference & Outputs	Progress Status at Year-End
developed in March 2022 and disseminated to all staff in advance of a return to the workplace. CO_2 Monitors have also been installed throughout the building to identify any areas where there may be poor ventilation. A review of Sport NI First aiders was undertaken to identify where refresher training is needed.	
Organisational Learning and Growth 1.1 - To complete the Sport NI Restructuring Programme through the resourcing of all posts and embedding of new structure by March 2022. The restructuring process is now complete. Management is focused on filling final vacancies once the final review of the staff budget is complete.	**ACHIEVED**
Organisational Learning and Growth 1.2 - Develop, promote and support a policy and research agenda that provides meaningful insights and evidence to inform the implementation of the draft Corporate Plan 2021-26. A Research Plan has been drafted for the period of the Corporate Plan. This will be finalised and published after internal review and Board approval. Preparation of this plan has included a review of the approach taken by other UK Councils and Sport Ireland, and exploration of the metrics that would be required to inform and evidence the progress / achievement of the Outcomes in the Corporate Plan. The Head of Policy & Innovation sits on the Research & Participation Committee at Sport Ireland, which also helps inform our approach in an aligned way. Sport NI has been engaging with Northern Ireland Statistics and Research Agency (NISRA) in terms of how to aim for best practice on the collation, and publication of official statistics. Sport NI has also engaged with both local Universities, to understand their current areas of interest, and outline the Sport NI research needs over the period of the Corporate Plan.	**ACHIEVED**

Business Plan Reference & Outputs	**Progress Status at Year-End**
In the final Quarter Sport NI also had early discussions with digital providers (e.g. Strava Map My Run) on how Sport NI might gain improved insight into participation trends.	
Organisational Learning and Growth 2.1 - To develop a Learning strategy to reflect the ambition of Sport NI as a highly performing team. In particular to introduce a learning through coaching initiative to increase individual and organisational performance. The Learning strategy has been developed and delivery of initial phase begun.	**ACHIEVED**

In addition to the KPI's outlined above, Sport NI's other key achievements during 2021-22 can be considered under three themes: 'A Sporting Comeback', 'Driving Sport Forward' and 'Competing on The World Stage'

1.0 Participation and Facilities

1.1 A SPORTING COMEBACK

The seismic impact of the pandemic is still being felt across the sports sector in Northern Ireland. During 2021/22 Sport NI played a vital role in leading and supporting the sector as it moved out of shutdown mode and into recovery.

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 COVID-19 on sport across Northern Ireland, with intervention needed over the next few years to improve the resilience and capability of the sporting system.

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.

Building Capability

Recognising the impact of the COVID-19 pandemic on mental health, Sport NI provided individuals representing clubs and sporting organisations with opportunities to engage in mental health first-aid training and addiction behaviour workshops and improve their use of the digital space to connect with members and volunteers. These courses included basic Mental Health Awareness, Reaching Out Through Sport- focusing on building wellbeing into the club environment, Mental Health First Aid and custom Sporting Chance Workshops on Addiction, Lifestyle & Mental Health.

Business Capability training support was provided to upskill clubs and individuals in strategic and financial planning, risk, and crisis management. In addition, exciting new support resources were developed and delivered 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.

Innovation and Partnership - Project Reboot

Project Re-Boot: Team Up supported sports clubs and organisations to increase participation and encourage more people to engage and re-engage with sport. A total investment of £606k was given to 28 recipients with projects delivered in partnership with over 300 other organisations. Projects included the Belfast BMX Club, Omagh Futsal Club and Downpatrick Triathalon.

Project Re-Boot: Activate, launched in September 2021 and delivered in partnership with Crowdfunder UK, offered match funding of up to £5,000 for sports clubs and organisations to deliver new and additional projects to support participant engagement post COVID-19 and address the issues and challenges clubs and sporting organisations are facing.

During 2021-22, Sport NI pledged at total of £235,136 to 56 campaigns. The campaigns have raised an additional total of £320,500 and were backed by over 3,000 individual supporters from their local communities. Rathfriland Boxing Club is a great example of crowdfunding in action with the club using their funding to grow their club and support and inspire young people in the local area.

Governing Body Support

COVID-19 caused major fluctuations in club memberships and the availability of coaches, technical officials and club volunteers. Through Build Back Better, Sport NI delivered two governing body grant programmes to support the club environment during this difficult period. The Sporting Clubs Programme (SCP) was extended for a further year with a total of £1,765,724 awarded to 21 sporting organisations and the Governing Body Support programme was created to support organisations not already in receipt of SCP investment, with a total of £167,500 awarded to 14 sporting organisations.

1.2 DRIVING SPORT FORWARD

COVID-19 and the subsequent recovery period and return to sport did not distract Sport NI in its mission to drive sport forward. Throughout 2021-22 Sport NI continued with its wide range of programmes to support the sports sector, encourage more people to participate in sport and physical activity and support performance athletes to achieve their true potential.

Sporting Clubs Programme

The Sporting Clubs Programme (SCP) was extended for a further year with a total of £1,765,724 awarded to 21 sporting organisations.

In September 2021 the Sport NI Board approved a further one-year (2022-23) investment programme for governing bodies to allow a transition period towards the development of the organisation's new Sporting System investment model. This one-year investment includes the Club Environment Transition Programme (CETP) which will support 34 organisations and the Performance Environment Transition Programme (PETP) which will support 19 organisations and also grant Athlete Awards in year. Through the CETP and PETP, including Athlete Awards, the Sport NI Board has approved investments up to £5,130,512.

People Development

Throughout the year Sport NI continued its focus on people development with a range of programmes designed to enhance support for coaches and participants. This included an in-field Coach Developer training programme, the development of a suite of hybrid learning modules, a club experience reflection process (club x-ray), and bespoke children's eLearning in partnership with the ICoachKids movement.

A total of 14 Coach Developers were supported through the Coach Developer training programme, led by experts in the field, from seven organisations including Athletics Northern Ireland, the Irish Football Association, Northern Cricket Union, North West Cricket Union, Swim Ulster, and Ulster Rugby. Eight new hybrid learning modules were developed with topics ranging from coaching children, to club planning, workforce planning and organisational culture. Sport NI subsequently delivered some of these modules through its Casual Coach Educator workforce, while also orientating tutors from thirteen different governing bodies of sport. Collectively this resulted in the delivery of 188 Tutor Orientation attendances, 55 modules delivered, and 811 module attendances.

The Sport NI ICOACHKIDS eLearning saw the creation of 3 bespoke children's coaching eLearning modules and an associated bank of educational YouTube videos. 126 registered users have engaged with the formal eLearning modules while the YouTube video engagements have reached 1,569.

Through the Club X-Ray pilot programme Sport NI tested a new methodology for club experience reflection process with two clubs, East Coast Athletics Club (Larne) and Newcastle Netball Club. The process involved working in-situ with clubs to generate feedback from youth and adult participants, coaches, parents and the club leadership group on their experience of the club, high level observations of club practice, and an offer of Coach Developer support. Thanks to this programme clubs were given an insight into their 'super strengths' and potential 'marginal gains' to improve their already high standard of club delivery. Sport NI will use the learning from this pilot to inform the development of a new resource for clubs and sport organisations.

1.3 COMPETING ON THE WORLD STAGE

2021-22 saw a return to near-normal levels of competition across all sport, but 2021 was a year like no other for our elite athletes with the Tokyo Olympics taking place a year later than originally planned. Combined with the struggles of maintaining a training schedule during the various lockdowns due to COVID-19, our athletes and coaches were now having to prepare for an out-of-cycle Olympics closely followed by a Commonwealth Games the following year.

Olympics and Paralympics

The postponed Tokyo Olympics and Paralympics took place in July 2021 and were the main focus of the sports funded under the Sporting Winners programme. With 31 NI athletes competing, this was the highest ever number of competitors from NI at an Olympic Games.

Olympic Highlights

- 31 NI athletes competed in Tokyo 2020 across 11 different sports – (28 and 9 respectively in Rio).
- 8 NI athletes represented Team GB (2% of the 376 athletes in the team); and
- 23 NI athletes represented Team Ireland (20% of the 116 athletes in the team).

Paralympic Highlights

- 7 NI athletes competed in Tokyo 2020 Paralympics across six different sports;
- 3 NI athletes represented Team GB (1.31% of the 228 athletes in the team); and
- 4 NI athletes represented Team Ireland (14% of the 29 athletes in the team)
- This was the one competitor fewer than in Rio 2016.

Overall Year 5 results across all eligible competitions were as follows:

- 10 Medals (2 x Para Athletics; 1 x Boccia; 1 x Boxing; 1 x Cycling; 4 x Para Swimming; 1 x Wheelchair Basketball)
- 21 Top 8 finishes (Archery x 2; Para Athletics x 2 Boccia x 2;Boxing x 1, Canoeing x 2; Cycling x 1; Golf x 3; Hockey x 1; Rowing x 2; Swimming x 4; Para Swimming x 1)
- 17 Top 16 finishes (1 x Boxing; 2 x Canoeing; Cycling x 4; Para Cycling x 1; Hockey x 1; Swimming x 5; Para Swimming x 3)
- Seven NI athletes won medals.

2.0 Performance

2.1 Sporting Winners Investment Programme 2021-22

With Covid-19 still had significant impact on sport during 2021/22, Sport NI continued its strong focus on supporting local sport at all levels through several schemes, including the Sporting Winners Extension. At the same time, Sport NI was working strategically with partner organisations to co-design a model for the sporting system in Northern Ireland going forward; one that will secure the goals of the DfC Strategy and give the best possible opportunity to optimise delivery against the two key outcomes within the Sport NI Corporate Plan 2021-26.

To allow this major piece of co-design work to be delivered, and to ensure an appropriate focus for investment through new schemes commencing in 2023, it was decided to commission a further one-year Transition Programme for the funding of High-Performance sport in Northern Ireland. Grant funding of up to £3.3M from the Sport NI Lottery Fund was available to enable this specific programme to be delivered.

In October 2021, organisations in receipt of Sporting Clubs Programme, Sporting Winners Programme and Governing Body Support Programme investment were advised that a Transition Programme would be offered to sports to continue investment for a further period of one year, 2022-23. Investment would be available across two components of the sporting system – the Club Environment and the Performance Environment. In early November 2021 organisations were asked to complete submission templates which gave them the opportunity to reflect on their status and indicate their needs and plans for the period 2022-23. An opportunity was also provided for sports not in receipt of any of the current funding programmes to make new submissions. Completed submissions were received in early December 2021 and each was subjected to a staged process of review, verification and recommendation

The Programme will continue investing but will seek to leverage programme changes and award modifications (upwards or downwards) that are aligned to new Corporate Plan and Sport NI's direction of travel.

Programme Performance

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. The Covid pandemic necessitated a one-year extension in 2020/21 to support sports towards rescheduled major championships, notably the Olympic and Paralympic Games that were postponed to 2021. Sport NI invested £2,255,907 in 18 organisations in Year 5 of the Sporting Winners Programme. The governance expectations within the Sporting Winners Programme was based on 'The Code of Good Governance (Northern Ireland)' and as with the Sporting Clubs Programme are to be delivered under the Effective Organisations approach.

Year 5 saw a return to near-normal levels of competition across all the sports supported by Sport Winners programme. Year 5 results brought the cumulative Sporting Winners points achievement to 86.1%.

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. Awards were targeted at athletes able to demonstrate financial need. In 2021-22 Athlete Awards were made to 23 Olympic/Paralympic and Commonwealth sport organisations, worth a total amount of £299,650.

There were 93 individual awards (39 female and 54 male) and team sport awards to Women's and Men's Hockey and Basketball 3x3 and Netball. Given the makeup of these team squads a further 42 female and 25 male athletes benefitted. In total Athlete Awards in 2021-22 had a positive impact on the training and preparation of 160 athletes (81 female and 79 male).

2.2 Multi Facility Fund

During 2021-22, despite COVID-19 impacting all projects to a greater or lesser degree, Sport NI continued to work with the MFF applicants to develop their projects, with three projects completing business cases and receiving Indicative Awards with Progress Conditions (MUDC April 2021; DCSDC June 2021; NICSSA June 2021).

Construction at Newforge Community Development Trust continued with an expected completion date of October 2022, however, due to issues with the sub-contractor around design and supply chains for the sports hall roof element, the project was not completed until February 2024.Other projects that have progressed significantly in 2021-22 included Ballyclare Rugby Club (Ballyclare), Mevlin Sports Ground (Derry City) and NI Civil Service Sports Association.

3.0 Additionality

Sport NI recognizes, 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

Sport NI is committed to leading the sports sector to make significant progress on reducing its environmental footprint, contributing to reducing carbon emissions and becoming self-sustaining. We will contribute to the delivery of recommendations made in the Environmental Strategy for NI, particularly Outcome 2 - Healthy & Accessible Environment & Landscapes everyone can connect with and enjoy. We also recognise the commitment in New Decade New Approach to legislation setting out the route-map to tackling climate change and will drive a sustainability agenda towards the greening of sport. Our corporate plan commits to reduce our carbon footprint and contribute to reduce emissions to become self-sustaining. A key enabler and delivery platform for much of this work will be a revised Sport NI Environmental Policy, which 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 the responsible and efficient use of natural resources among all staff; and

- Where possible enhance local and regional biodiversity when supporting developments.

Specifically in respect of ongoing COVID-19 restrictions, Sport NI had continued to see a significant reduction in business travel and Sport NI is committed to more sustainable approaches to travel/transport in the future.

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 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 78 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.

7.0 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 range of research projects during 2021-22. This included:

- Race and Racial Inequality in Sport Research;
- UK-Wide Talent and Performance Pathway Inclusion Research;
- Active Healthy Kids Global Alliance, Children and Youth Physical Activity Report Card for Ireland;
- All Island Physical Literacy Consensus Statement;
- Children’s Sport and Physical Activity Survey;
- Women and Girls Leadership Survey;
- Outdoor Sports Participants Motivations Research; and
- COVID-19 – One Year On - Understanding the Sporting System & COVID-19 related Need in Northern Ireland.

8.0 Political and Charitable Donations

Sport NI made no political or charitable donations during the year (2020-21: 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 2021-22 Sport NI paid 82% (31 March 2021: 92%) of invoices within 10 working days and 97% (31 March 2021: 98%) of invoices within 30 days. Overall, for the year, the average number of days taken to pay invoices was 12 days (2020-21: 11 days). The delays were as a result of change over in staff.

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 £131,585 (2020-21: £107,910).

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 2022 was £32.914m (31 March 2021: £34.147m) and the present value of Sport NI's share of the scheme liabilities was £44.607m (31 March 2021: £47.796m). Sport NI's share of the Scheme recorded net pension liabilities at 31 March 2022 was £11.693m (31 March 2021: £16.326m).

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
- 2021-22 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 (2020-21: £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.

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.

Further information on the complaints procedure can be found on the Sport NI website at: Sport-Northern-Ireland-Complaints-Procedure-amended-v5.0.pdf

There were four complaints received in the 2021-22 financial year (2020-21: two). The complaints were about governance within a sport; an award under the Sports Hardship Fund; an award under the Building Better Sports Facilities fund; and feedback on a recruitment process.

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 the 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 Communications

Communications Unit activity centred on the return to sport after COVID-19, promoting the Supporting Sport to Build Back Better, and COVID-19 Recovery programmes which aimed to support the sports sector as it emerged from the pandemic. The Unit promoted the various strands of the initiatives through a range of different communication channels and illustrated its vital impact on sports and clubs across NI. The Unit also helped drive research and surveys on important issues such as women and girls in sport, UK wide talent and performance pathway inclusion and race and racial inequality research.

17.0 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 Corporate Plan.

18.0 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 the 2021-22 year there was 1 new whistleblowing case referred to the Chief Operating Officer. This case has been closed: none of the allegations were substantiated and no further action is being taken. There were no reported incidents of suspected fraud. (2020-21: none).

19.0 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.

Richard Archibald
Accounting Officer
Sports Council for Northern Ireland

Date: 9 July 2026

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. It 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 2022. 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 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 eight members (as at 31 March 2022) 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 2022 is shown overleaf:

Board Members of Sport NI and members of its committees

The Board of Sport NI consists of a Chair and Vice-Chair and other Members appointed by the Minister for Communities, after a selection and recruitment process that is carried out by Department for Communities.

The following persons served as members during the financial year 2021-22.

Mr. G Lucas – (Chair) (appointed February 2017, resigned January 2025)

Mr. G Boyd (appointed August 2021, appointed Chair February 2025)

Mr. J Colville – (Vice-Chair) (appointed February 2017, resigned June 2023)

Mr. R Bullick (appointed April 2014, resigned March 2024)

Ms. D Burns (appointed August 2021)

Ms. W Elliott (appointed August 2021)

Ms. W Erskine (appointed January 2016, resigned August 2022)

Mr. K Ferguson (appointed January 2016, resigned June 2024)

Mr. K Harding (appointed January 2016, resigned June 2024)

Mr. D. Petticrew (appointed February 2017, resigned March 2022)

The members of the Audit and Risk Committee for the year ended 31 March 2022 were:

Mr. J. Colville – (Chair) (appointed June 2017)

Mr. G Boyd (appointed August 2021)

Ms. D Burns (appointed August 2021)

Mr. K. Ferguson (appointed June 2017)

Mr. K. Harding (resigned December 2021)

Mr. M. Matthews – (co-opted member) (appointed November 2017)

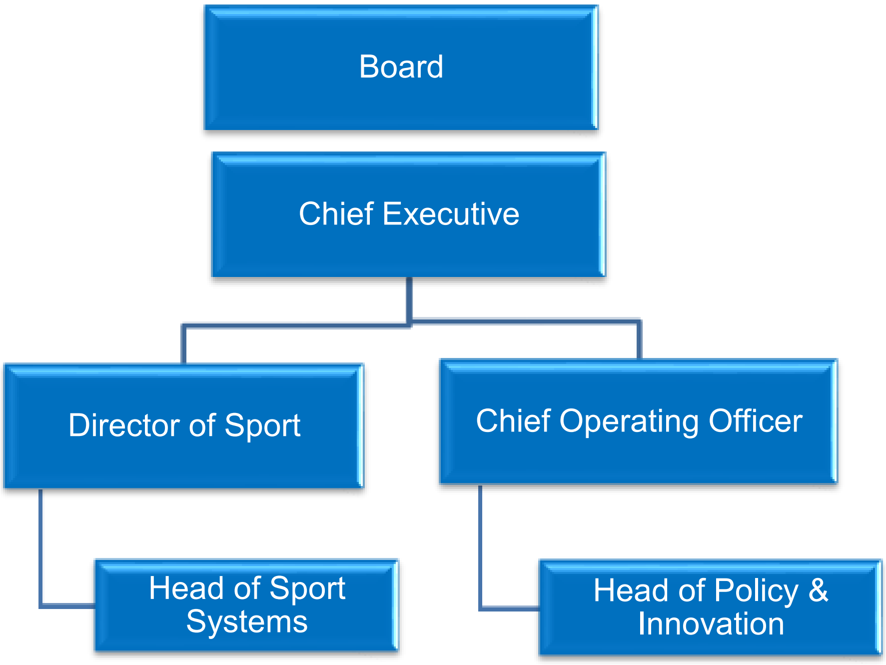
Mr. D. Petticrew (appointed June 2017, resigned March 2022)

Board Directorships or Other Interests

Several members of the Board of Sport NI and members of key management staff are also involved with other 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 a declared interest. A list of awards made to the organisations concerned and details of who made the declaration of interest is detailed in Note 16. 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. The Chief Executive was the Accounting Officer of Sport NI and was supported by professional staff responsible for subject and functional areas of Sport NI's programmes. The Chief Executive left the organisation in November 2025 and, at the time of signing, Richard Archibald has been designated Accounting Officer by the Department for Communities(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 taxpayers' 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(FreM) 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 (FreM);
- 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 designated the Interim 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 Managing Public Money (NI) issued by Department of Finance; 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 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 Internal Audit.

2. Compliance and Structure of Governance

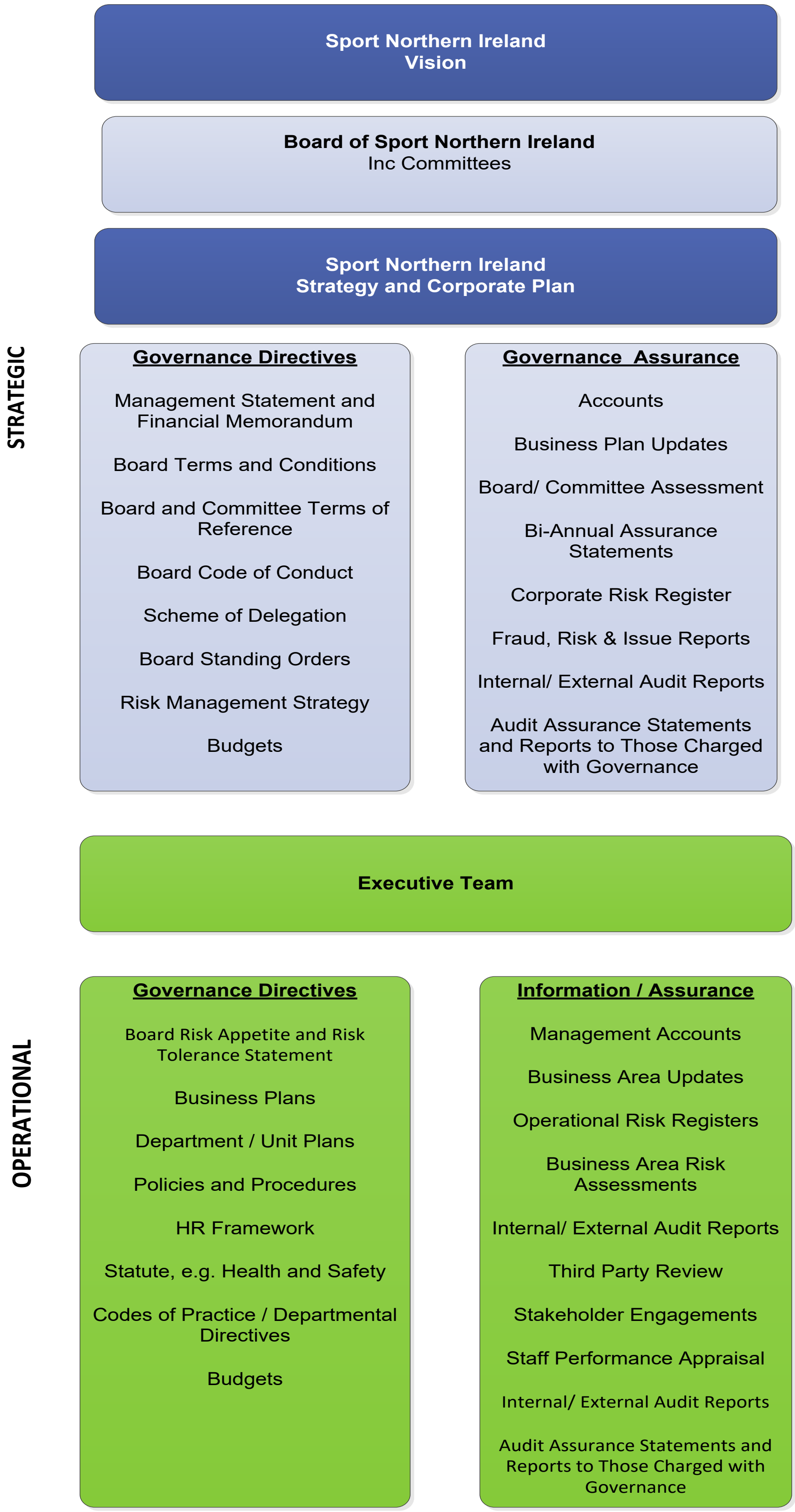
The governance framework comprises the systems, processes, culture and values, by which Sport NI is directed and controlled and the activities through which it accounts to and engages with the public and other stakeholders. It enables Sport NI to monitor the achievement of its strategic objectives and 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 mitigate and 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



The key elements of the systems and processes that comprise Sport NI's governance arrangements have been in place for the year under review, and up to the date of approval of the annual report. These are set out below:

Vision, Purpose and Intended Outcomes

Sport NI produces a five-year corporate plan and an annual business plan. The corporate plan defines Sport NI's strategy and the annual business plan sets out the operational activities to deliver the strategy.

Sport NI had a corporate plan for the period 2015-20 and has a current plan covering the period 2020-25. These plans adopted a Balanced Scorecard Approach enabling the employment of an "outcomes-based" approach in support of the new Programme for Government 2016-21. Driving the plans was our vision which was "Northern Ireland: renowned as a place where people enjoy, engage, and excel in sport".

This vision was supported by our mission at that time 'to lead world class sports development at all levels producing more participants and more winners. Sport NI sought to realise this vision through interventions that created Sporting Communities, identified and supported effective Sporting Clubs, and resourced and celebrated Sporting Winners.

The 2015-20 plan was based on projections that we would have resources of £100.3m for the period. In administering these resources, Sport NI focused on the changes needed across Northern Ireland to provide people and athletes with the conditions they require to participate, perform and succeed in sport.

Accounting Officer Role

The Accounting Officer of Sport NI is personally responsible for safeguarding the public funds for which they have charge; for ensuring propriety and regularity in the handling of those public funds; and for the day-to-day operations and management of Sport NI.

The Accounting Officer exercises the following responsibilities:

- Establish, in agreement with the Department for Communities (DfC) and Department for Culture, Media and Sport (DCMS), corporate and business plans in support of DfC's wider strategic aims and current Programme for Government objectives;
- Inform the Departments of Sport NI's progress in helping to achieve the Departments' policy objectives and in demonstrating the use of resources to achieve those objectives;
- Ensure timely forecasts and monitoring information on performance and finance are provided;

- Advise the Board on the discharge of its responsibilities as set out in the Management Statement and Financial Memorandum, the Recreation and Youth Service (Northern Ireland) Order 1986 and in any other relevant instructions and guidance that may be issued by the Department of Finance, the Department for Communities or the Department for Culture, Media and Sport;
- Ensure that all relevant financial and non-financial information is provided to the Board in a timely fashion to ensure informed decisions are made and governing requirements complied with;
- Ensure that a system of risk management is maintained to inform decisions on financial and operational planning and to assist in achieving objectives and targets;
- Ensure an effective system of programme, project and contract management;
- Ensure that all public funds made available to Sport NI including any income or other receipts, are used for the purpose intended, expended in compliance with governing requirements and are used economically, efficiently and effectively;
- Ensure compliance with all governing directions issued by the Department of Finance, Department for Communities or the Department for Culture, Media and Sport; and
- Ensure the existence of proper accounting records.

Governance Framework

There are four key organisational roles and structures defined within the corporate governance arrangements. These are The Executive Leadership Team (ELT); Sport NI Board; Audit and Risk Assurance Committee and the Remuneration Committee.

Executive Leadership Team

The Chief Executive Officer (CEO) had been on an extended period of absence since July 2023 and left the organisation in November 2025. Interim arrangements are in place as noted below.

Sport NI's approved Executive Leadership Team at July 2026 is structured as follows: Chief Executive Officer (Interim), Director of Sport (Interim), Chief Operating Officer (Interim), Head of Sports Systems (Interim), Head of Policy & Innovation, Head of Policy & Corporate Services (Interim) and Head of Finance & Risk (Interim). An organisational chart is shown on page 38. The ELT supports the Board and me, as Accounting Officer, by providing collective leadership and corporate collective responsibility for effective management of the organisation and taking ownership of Sport NI's performance. Meeting weekly, it oversees how Sport NI plans, sets targets, 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 competences to provide the assurance that these controls are operating efficiently and effectively, conducive to a good and harmonious work environment.

Temporary Changes to ELT

With the resignation of the COO in July 2023 and in the absence of the CEO, temporary management arrangements have been put in place, including an Interim CEO, an interim COO, support from the Department and support from Board Members on an ongoing basis. To fill the vacancies created by the CEO’s temporary promotion, the Director of Sports was appointed as Interim CEO.

There has also been an Interim Director of Sport, Interim Head of Sport System, Interim Head of Policy & Corporate Services and Interim Head of Finance & Risk.

Board

The Board is the ultimate place for decision-making on new policy, strategic planning, budgets and organisational performance. Our arrangements are covered by a range of governance directives including the Management Statement and Financial Memorandum/Partnership Agreement, Scheme of Delegation, Terms of Reference and Board Standing Orders. The principal role of the Board is the stewardship of all public resources entrusted to Sport NI to aid the realisation of the policies and priorities of the Minister for Communities in Northern Ireland, the Northern Ireland Executive and the Minister for Culture, Media and Sport.

The Board held 12 meetings during the 2021-22 year to determine policy for Sport NI and make decisions in line with those policies. I attended 12 Board meetings. Directors, managers and I produced papers and information to support Board decision making.

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 77%.

Attendance at Board and Audit and Risk Assurance Committee (ARAC) meetings during 2021-22 was as follows:

	Board Meetings			ARAC Meetings			Total Meetings		
	Attended	Held	%	Attended	Held	%	Attended	Held	%
George Lucas (Chair)	12	12	100				12	12	100
Jay Colville (Vice Chair)	11	12	92	5	6	83	16	18	89
Richard Bullick	8	12	67				8	12	67
Wilma Erskine	8	12	67				8	12	67
Kyle Ferguson	10	12	83	6	6	100	16	18	89
Kieran Harding	8	12	67	3	4	75	11	16	69
Gavin Boyd	9	9	100	3	4	75	12	13	92
Wendy Elliott	9	9	100				9	9	100
Denise Burns	5	9	56	3	4	75	8	13	62
Darryl Petticrew	5	12	42	2	6	33	7	18	39
Michael Matthews (Co-opted to ARAC)	-	-	-	3	6	50	3	6	50

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 supports the Board and Accounting Officer by reviewing the comprehensiveness and reliability of assurances on governance, risk management, the control environment and the integrity of financial statements and the annual report. A qualified accountant was appointed as an independent member to the committee to fulfil HM Treasury Audit Committee Handbook requirements.

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 six times during the year. The Audit and Risk Assurance Committee has a rolling work-plan 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 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 through representation at Board Meetings and its reports.

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 not 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 meets as required. The Remuneration Committee met on 10th August 2022. The last remuneration meeting took place on 28th July 2023.

Finance, Governance and Human Resources Sub-Committee

In early 2021, it was agreed that in the interests of efficiency, it would be more appropriate that the Finance and Governance Sub-Committee and the Human Resources Committee, be subsumed into the existing Executive Leadership Team meetings. This arrangement has been in place throughout most of 2021-22.

Members of the Finance & Procurement teams, or HR officials regularly attend Executive Leadership Team meetings to support the Chief Executive and Executive Leadership Team, through active dialogue and reporting, on matters pertaining to financial management, internal control, risk governance or HR respectively.

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, including stepping away from any discussions and decisions on issues for which they have a perceived or actual conflict of interest. The declarations are reported in a Declarations of Interest Register. A list of awards made to the organisations with perceived conflict and details of the declaration of interest is detailed in Note 16. Directors are responsible for managing real, potential and perceived conflicts of interest within their area of responsibility, and the Executive Leadership Team review the register on a regular basis.

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 was 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 internal control also provides an assessment of the likelihood of risks being realised and the consequent impact for 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.

Business Planning

Each year of the five-year strategic plan 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.

Sport NI's business 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 ELT 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. Sport NI's 2021-22 performance against business targets is outlined within the Performance Report.

A five-year Corporate Plan was developed by the Board and the Executive Leadership Team for 2021-26 in line with the CEO's responsibility as Accounting Officer for Sport NI. Public Consultation closed in February 2021, but engagement continued with key stakeholders including departmental officials to secure final Ministerial approval in early March 2022.

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 to mitigates those risks. The system is not designed to eliminate all risk but to strike a balance between control, cost of control and acceptable risk taking.

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 Leadership Team and is reviewed quarterly. Members of ARAC have attended these review meetings. This review process facilitates the identification, assessment and ongoing monitoring of risks significant to Sport NI. During 2021-22, the Corporate Risk Register was a standing item at each meeting of the Audit and Risk Assurance Committee and the Board.

All policy papers put to the Board for decision contain a discussion of the risks associated with taking the 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.

Areas of particular focus during 2021-22 were as follows:

- **Absence of the Chief Executive**

The Chief Executive Officer (CEO) was on an extended period of absence since July 2023 and left the organisation in November 2025. 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 was working through a Route Map for organisational development, as recommended by an independent review, focussing on areas such as culture and communication which were vital to achieving necessary, successful and sustained change. The organisation had 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 was 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 of 4 years, 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 2022-23 to 2024-25 accounts remain in backlog. The audit will commence in July 2026. The 2018-19 and 2019-20, 2020-21 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 National Audit Office (NAO) to complete the delayed audits of 2022-23 to 2024-25 Lottery Accounts commencing from July 2026. 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

Two Industrial Tribunal claims were lodged against Sport NI in 2019-20. These were still ongoing in 2021-22. 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.

Information Assurance

Sport NI's IT and Information Team safeguards business and personal data. Sport NI adheres to 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. As part of the 2021-22 Internal Audit Plan, RSM conducted an advisory report on GDPR compliance (final report June 2022). Sport NI has implemented recommendations from the report and now adheres to best practice with regards to General Data Protection Regulations (GDPR).

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 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.

Accountability is embedded into the governance framework of Sport NI. Accountability arrangements also include monthly reporting to the Department for Communities, 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, who were reappointed in 2021, 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 senior management and Audit and Risk Assurance Committee.

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.

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. The findings were discussed in detail along with the recommendations and proposed management actions. Directors that had recommendations in their respective programme areas identified by the internal auditors were required to devise corrective action or process improvement and development and set a completion date for that action in consultation with the internal auditors. Regular reports were received from the auditors on progress against points raised by both internal and external auditors in previous years.

In accordance with the Public Sector Internal Audit Standards (PSIAS), the Head of Internal Audit is required to provide an annual opinion on the overall adequacy and effectiveness of Sport NI's system of internal control. This opinion is based upon and is limited to the work performed during the year.

RSM issued an internal audit assurance statement to the Audit and Risk Assurance Committee of Sport NI in respect of the year ended 31 March 2022. For the 12 months ended 31 March 2022, the head of internal audit opinion for Sport Northern Ireland is based upon and limited entirely to the two internal audit reviews in the year and does not provide any assurance over the wider control framework. The opinion is 'Limited'. There are significant weaknesses within the governance, risk management and control framework which, if not addressed, could lead to the system objectives not being achieved.

Further to the limited assurance opinion provided by Internal Audit, action plans are in place to manage the internal control issues detected, and to improve internal controls going forward. Therefore, I believe that Sport NI's internal control and governance framework provides me with the level of assurance that I require.

The Audit and Risk Assurance Committee reviewed and approved the Internal Audit Plan 2021-22 and the Internal Audit Strategy 2021-24 at a meeting in October 2021.

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 2026-27 financial year.

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 Report to Those Charged with Governance 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 2021-22 Business Plan throughout the year. In addition, Sport NI responded to 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. After an extensive engagement, the Sport NI Board approved a partnership agreement based on a framework introduced by DoF in March 2022. Sport NI and DfC are working to finalise approval from Permanent Secretary of DfC and subsequently Department of Finance.

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 on 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 Leadership 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

Events after the reporting period are disclosed in Note 18 of the accounts.

Conclusion

Further to the limited assurance opinion provided by Internal Audit, identified weaknesses against established controls, and relevant mitigations, have been considered. Assurances have been sought and received from ELT that action plans are in place to manage internal control issues detected, and to improve internal controls going forward. In the context of operational issues that presented during 2021-22, and the volume of audit work conducted, I believe that Sport NI's internal control and governance framework provides me with the level of assurance that I require to carry out my role as Accounting Officer.

There is nothing else 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 are not adequate.

Richard Archibald **Date: 9 July 2026**
Accounting Officer

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.

Remuneration Report

Remuneration Policy

The pay remit for the Northern Ireland (NI) public sector, including senior civil servants (SCS) in the NICS, is approved by the Minister of Finance. The Minister set the 2021-22 NI public sector pay policy (March 2021).

Annual NICS pay awards are made in the context of the wider public sector pay policy.

The pay of NICS staff is based on a system of pay scales for each grade, including SCS, containing a number of pay points from minimum to maximum, allowing progression towards the maximum based on performance.

Within Sport NI, the Chief Executive was 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 2021-22 pay award was approved and paid to Sport NI staff in January 2023.

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

The Civil Service Commissioners (NI) Order 1999 requires Civil Service appointments to be made on merit on the basis of fair and open competition. The Recruitment Code published by the Civil Service Commissioners for Northern Ireland specifies the circumstances when appointments may be made otherwise.

Unless otherwise stated, the officials covered by this report hold appointments that are open-ended. Early termination, other than for misconduct, would result in consideration of the individual receiving compensation as set out in the Civil Service Compensation Scheme.

Further information about the work of the Civil Service Commissioners for Northern Ireland can be found at www.nicscommissioners.org

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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.

	2021-22				2020-21			
Employee	**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	90-95	-	20	110-115	85-90	-	28	115-120
Richard Archibald Director of Sport (Head of Sport Systems from 1 April 2021, promoted to Director of Sport 23 August 2021)	60-65	-	44	105-110	0-5 (50-55 full year equivalent)	-	16	15-20 (65-70 full year equivalent)-
Michael Boyd Director of Sport (Appointed 7 April 2021, resigned 16 July 2021)	15-20 (60-65 full year equivalent)	-	-	15-20 (60-65 full year equivalent)	-	-	-	-
Adrian Doherty Chief Operating Officer (Appointed 1 March 2021)	60-65	-	-	60-65	5-10 (60-65 full year equivalent)-	-	2	5-10 (60-65 full year equivalent)-
John Hart Head of Policy and Innovation (Appointed 15 May 2021)	45-50 (50-55 full year equivalent)	-	44	85-90 (95-100 full year equivalent)	-	-	-	-

	2021-22				2020-21			
Employee	**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**
Peter McCabe*** Interim Director of Performance (From 1 – 30 April 2021)	0-5 (55-60 full year equivalent)	-	-	0-5 (55-60 full year equivalent)	55-60	-	78	130-135
John News*** Interim Director of Participation (From 1 -30 April 2021)	0-5 (55-60 full year equivalent)	-	-	0-5 (55-60 full year equivalent)	65-70	-	82	145-150
Orlagh Watters Head of Sports System (Appointed on 7 September 2021)	30-35 (50-55 full year equivalent)	-	22	50-55 (70-75 full year equivalent)	-	-	-	-

* 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.

***John News and Peter McCabe returned to their substantive post on 1st May 2021 and both subsequently left the organisation in September and March respectively.

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 2021-22: Nil (2020-21: £NIL).

Payments to Past Directors

During 2021-22 there was no monies paid to past directors for backdated pay awards (2020-21: £1,524).

Fair Pay Disclosures (Audited Information)

Pay Ratios

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

The banded remuneration of the highest-paid director in Sport NI in the financial year 2021-22 was £90,000-£95,000 (2020-21: £85,000-£90,000). The relationship between the mid-point of this band and the remuneration of the organisation's workforce is disclosed below.

2021-22	25th Percentile	Median	75th Percentile
Total remuneration (£)	£25,229	£32,117	£42,620
Pay Ratio	3.67:1	2.88:1	2.17:1

The 2021-22 financial year is the first year that disclosures in respect of the 25th percentile pay ratio and 75th percentile pay ratio are required and the 2021-22 Financial Reporting Manual does not require comparative figures to be disclosed for 2020-21.

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.

Remuneration ranged from £1,500 to £90,790 (2020-21: £3,500 to £89,891). These figures exclude overtime payments; however, the Remuneration and Pension Entitlements table includes overtime payments within 'Salary'.

In 2021-22 (2020-21: NIL), no employees received remuneration in excess of the highest-paid director

Percentage Change in Remuneration

Reporting bodies are also required to disclose the percentage change from the previous financial year in the:

a) salary and allowances, and
b) performance pay and bonuses

of the highest paid director and of their employees as a whole.

The percentage changes in respect of Sport NI are shown in the following table. It should be noted that the calculation for the highest paid director is based on the mid-point of the band within which their remuneration fell in each year.

Percentage change for	2021-22 v 2020-21
Average employee salary and allowances	-7.9%
Highest paid director's salary and allowances	1%*

* *Legacy pay award issue no increase since 2014.*

No performance pay or bonuses were payable to the highest paid director or employees in these years.

Compensation for Loss of Office (Audited Information)

No directors of Sport NI received any compensation for loss of office during the year 2021-22 (2020-21: Nil).

Board Members' Honoraria (Audited Information)

The Chair received honorarium during 2021-22 totalling £26,880 (2020-21: £26,880). The Vice-Chair received £3,500 (2020-21: £3,500). The level of remuneration was set by DfC to more fairly reflect the actual workload required in the role.

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 31/3/22 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/3/22	CETV at 31/3/21	Real increase/ (decrease) in CETV
	£'000s	£'000s	£'000s	£'000s	£'000s
Antoinette McKeown Chief Executive	10-15 plus Nil lump sum	0-2.5 plus Nil lump sum	204	176	15
Richard Archibald Director of Sport	10-15 plus 0-5 lump sum	0-2.5 plus 0 - 2.5 lump sum	140	107	24
Michael Boyd Director of Sport (Appointed 7 April 2021, resigned 16 July 2021)	NIL plus NIL lump sum	NIL plus NIL lump sum	-	-	-
Adrian Doherty Chief Operating Officer	NIL plus NIL lump sum	NIL plus NIL lump sum	-	-	-
John Hart Head of Policy and Innovation (Appointed 15 May 21)	0-2.5 plus NIL lump sum	0-2.5 plus NIL lump sum	22	-	18
Peter McCabe Interim Director of Performance (from 1- 30 April 2021)	30-35 plus 50-60 lump sum	0-2.5 plus 2.5-5 lump sum	698	710	(35)
John News Interim Director of Participation (from 1 – 30 April 2021)	25-30 plus 25-30 lump sum	0-2.5 plus 0-2.5 lump sum	412	397	15
Orlagh Watters Head of Sports System (Appointed 7 September 2021)	5-10 plus NIL lump sum	0-2.5 plus NIL lump sum	96	80	13

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 91 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 2022 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 yea/r 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 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 21 staff were recharged to Lottery (2020-21: 14).

Employee contribution rates for all members for the period 1 April 2021 – 31 March 2022 were as follows:

Band	Range	Contribution Rate
1	£0 - £15,000	5.5%
2	£15,001 - £23,000	5.8%
3	£23,001 - £38,400	6.5%
4	£38,401 - £46,600	6.8%
5	£46,601 - £92,300	8.5%
6	>£92,300	10.5%

The employer contribution rate for 2021-22 is 19.5% plus individual employer deficit amount. Further details about the NILGOSC pension scheme can be found in Note 12 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.

Pension scheme triennial valuations

The 2016 Scheme Valuation requires adjustment as a result of the ‘McCloud remedy’. The Department of Finance also commissioned a consultation in relation to the Cost Cap element of Scheme Valuations, which closed on 25 June 2021. The Cost Cap mechanism is a measure of scheme costs and determines whether member costs or scheme benefits require adjustment to maintain costs within a set corridor. By taking into account the increased value of public service pensions, as a result of the ‘McCloud remedy’, scheme cost control valuation (Cost Cap) outcomes will show greater costs than otherwise would have been expected. On completion of the consultation process the 2016 Valuation will be completed and the final cost cap results will be determined.

A case for approval of a Legislative Consent Motion (LCM) has been laid in the Assembly to extend the Public Service Pensions and Judicial Offices Bill to Northern Ireland. An LCM allows the Assembly to consent to legislation for Northern Ireland being made by the UK Parliament for devolved matters. The UK Bill will legislate how the government will remove the discrimination identified in the McCloud judgment. The Bill also includes provisions that employees will not experience any detriment if the adjusted valuation costs breach the set cost cap ceiling but any breaches of the cost cap floor (positive employee impacts) in the completed valuations will be honoured

Staff Report

Staff Costs and Numbers (Audited Information)

Staff Costs

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

	Direct 2021-22 £	Recharge 2021-22 £	Total 2021-22 £	Total 2020-21 £
Staff Costs				
Wages and Salaries	-	725,697	725,697	549,024
Social Security Costs	-	62,174	62,174	58,292
Pension Costs	-	131,585	131,585	107,910
Other Staff Costs	-	50,463	50,463	775
Total	**-**	**969,919**	**969,919**	**716,001**

Average Number of Persons Employed (Audited Information)

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

Sport NI

	2021-22			2020-21
	Permanently Employed	**Others**	**Total**	**Total**
	No.	**No.**	**No.**	**No.**
Directly employed	73	6	79	78
Seconded In		1	1	3
Seconded Out	1	-	1	3
Agency		25	25	23
Total	**74**	**32**	**106**	**107**

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

Sport NI Lottery

	2021-22			2020-21
	Permanently Employed	Others	Total	Total
	No.	No.	No.	No.
Directly employed	16	-	16	13
Seconded In	-	-	-	-
Seconded Out	-	-	-	-
Agency	-	5	5	1
Total	**16**	**5**	**21**	**14**

Number of Directors (Audited Information)

Director's Salary (Actual)	2021-22	2020-21
£0-£5000	2	1
£5,000-£10,0000	-	-
£10,000-£15,000	-	-
£15,000-£20,000	1	-
£20,000-£25,000	-	-
£25,000-£30,000	-	-
£30,000-£35,000	1	-
£35,000-£40,000	-	-
£40,000-£45,000	-	-
£45,000-£50,000	1	-
£50,000-£55,000	-	-
£55,000-£60,000	-	1
£60,000-£65,000	2	1
£65,000-£70,000	-	1
£70,000-£75,000	-	-
£75,000-£80,000	-	-
£80,000-£85,000	-	-
£85,000-£90,000	-	1
£90,000-£95,000	1	-
Total Number of Directors	8	5

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 £90,000-£95,000 (2020-21: £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
2021-22				
Directly Employed	5	41	2	42
Board*	-	-	-	-
Agency/Secondments	-	14	-	11
Total	**5**	**55**	**2**	**53**

	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**

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

Staff Turnover

Sport NI had seventeen leavers during 2021-22 and fourteen new starts (2020-21: two leavers and three new starts).

Sickness Absence Data

The number of sick days reported in 2021-22 was 1,251 (2020-21: 228). Sport NI had an average of 15.89 days absence per full time equivalent person in 2021-22 (2020-21: 2.87). In March 2022, the number of sick days were reduced to 83 days per month as opposed to 180 days in October 2021. Sport NI management are committed to managing sickness absence to support staff in line with organisation's policy.

Staff Engagement Scores

In March 2022, Sport NI commissioned an independent body to conduct an online Employee Engagement Survey and Report. The report (issued in May 2022) and made recommendations on five areas, Leadership and managing change, Sport NI Board, Learning and Development, Communication and Connection and Organisation culture. Recommendations are being considered during 2022-23.

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 2021-22, Sport NI initiated organisation restructure for all grades, there was extensive consultation throughout this period with trade unions and staff. Sport NI actively engaged with NIPSA in terms of returning to workplace during Covid-19 pandemic.

- **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 by Sport NI Exchequer Account and recharged during the year for consultancy (excluding managed service).

	2021-22	**2020-21**
	£	**£**
Actuary Report	2,106	1,110
Total Expenditure on Consultancy	**2,106**	**1,110**

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 2021-22 (2020-21: NIL).

Reporting of Exit Packages (Audited Information)

Sport NI offered voluntary exit packages as part of the organisational restructure. Three employees were granted exit packages at a cost of £206,783 in 2021-22 (2020-21: NIL). The maximum payment was £92,636, the minimum payment was £29,421, and the median value was £84,725. All exit package costs were incurred by Sport NI Exchequer.

Richard Archibald **Date: 9 July 2026**
Accounting Officer

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 was one special payment (£4k) to an agency staff member for loss of personal equipment. There were no losses in the year ended 31 March 2022 (2020-21: Nil).

2. **Fees & Charges (Audited Information)**

There were no fees or charges during the year which required disclosure in the accounts (2020-21: NIL).

3. **Remote Contingent Liabilities (Audited Information)**

There were no remote contingent liabilities during the year which required disclosure /in the accounts (2020-21: NIL).

Richard Archibald **Date: 9 July 2026**
Accounting Officer

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 2022 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 2022;
- Statement of Comprehensive Net Income, Statement of Cash Flows and Statement of Changes in Taxpayers' 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 2022 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 2024. 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/auditorsresponsibilities. 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 **10 July 2026**
Comptroller and Auditor General

National Audit Office
157-197 Buckingham Palace Road
Victoria
London
SW1W 9SP

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 2021-22 Sports Council for Northern Ireland (SCNI) Lottery Distribution Account has been impacted by the delay to the certification of the 2014-15 to 2020-21 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 pages 41-56 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 2021-22 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 2021-22 accounts that are free from material error, in a reasonable timeframe, following my certification of the 2018-19 accounts on 29 May 2025 and 2019-20 and 2020-21 accounts on 17 December 2025.
5. I am working with SCNI to finalise my audits of the subsequent years' accounts.

Gareth Davies **10 July 2026**
Comptroller and Auditor General

National Audit Office
157-197 Buckingham Palace Road

FINANCIAL STATEMENTS

Statement of Comprehensive Net Income

For the year ended 31 March 2022

	Notes	2021-22 £	2020-21 £
Income from Activities	4	9,413,614	9,437,142
Total Operating Income		**9,413,614**	**9,437,142**
Staff Costs	3	969,919	716,001
Other Operating Expenditure	3	1,389,908	973,685
New Grants Made in Year	3	5,905,870	6,547,036
Grants De-Committed in Year	3	(745,650)	(227,794)
Total Operating Expenditure		**7,520,047**	**8,008,928**
Net Operating Income for the Year		**1,893,567**	**1,428,214**
Comprehensive Net Income for the Year		**1,893,567**	**1,428,214**

The notes on pages 85 to 96 form part of these accounts.

Statement of Financial Position

As at 31 March 2022

	Notes	2021-22 £	2020-21 £
Current Assets:			
Investments: balance in the National Lottery Distribution Fund	6	17,940,225	16,141,669
Trade and Other Receivables	7	-	1,588
Cash and Cash Equivalents	8	1,310,254	1,073,560
Total current assets		19,250,479	17,216,817
Total assets		**19,250,479**	**17,216,817**
Current liabilities			
Trade and other payables	9	(1,174,723)	(546,188)
Grants Payable	10	(3,149,302)	(3,637,742)
Total current liabilities		(4,324,025)	(4,183,930)
Total assets less current liabilities		14,926,454	13,032,887
Total assets less total liabilities		**14,926,454**	**13,032,887**
Taxpayers' equity and other reserves:			
General reserve		14,926,454	13,032,887
Total equity		**14,926,454**	**13,032,887**

The financial statements on pages 81 to 84 were authorised on 9 July 2026 and were signed on its behalf by:

Richard Archibald
Interim Chief Executive

Date: 9 July 2026

The notes on pages 85 to 96 form part of these accounts.

Statement of Cashflows

For the year ended 31 March 2022

	Notes	2021-22 £	2020-21 £
Cash flows from operating activities			
Net operating Income		**1,893,567**	**1,428,214**
Adjustments for non-cash transactions			
Decrease / (Increase) in trade and other receivables	7	1,588	(257)
Increase/(Decrease) in trade and other payables <1yr	9	628,535	(311,309)
Increase/(Decrease) in grant payables <1yr	10	(488,440)	501,551
Increase/(Decrease) balances held in NLDF	6	(1,798,556)	(1,641,865)
Net cash inflow from operating activities		**236,694**	**(23,666)**
Net increase in cash and cash equivalents in the period		236,694	(23,666)
Cash and cash equivalents at the beginning of the period		1,073,560	1,097,226
Cash and cash equivalents at the end of the period		**1,310,254**	**1,073,560**

The notes on pages 85 to 96 form part of these accounts.

Statement of Changes in Taxpayers' Equity

As at 31 March 2022

	General Fund	Total Equity
	£	£
Balance at 31 March 2020	**11,604,673**	**11,604,673**
Comprehensive Net Income for the Year	1,428,214	1,428,214
Balance at 31 March 2021	**13,032,887**	**13,032,887**
Comprehensive Income for the Year	1,893,567	1,893,567
Balance at 31 March 2022	**14,926,454**	**14,926,454**

The notes on pages 85 to 96 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 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 2021-22 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 Sport NI Lottery Account, for the purpose of giving a true and fair view has been selected. The particular policies adopted by 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

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.

f. Property, plant and equipment and intangible assets

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. 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. Sport NI Lottery Account does not hold any operating leases however lease costs are recharged from 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. Sport NI Lottery Account has recognised annual leave entitlements and flexi leave that have been earned by year end but not yet taken. These as 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 Sport NI Exchequer Account to Sport NI Lottery Account's Statement of Comprehensive Net Income.

j. Financial instruments

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.

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 Sport NI Lottery Account is as shown in the accounts and, at the year end, has been certified by the Secretary of State for Culture, Media and Sport as being available for distribution by it in respect of current and future commitments.

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.

l. 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 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. 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

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 Sport NI Lottery Account accounting policies. Sport NI Lottery Account continually evaluate 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 impact 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 provides disclosure that there are no new relevant accounting standards which it has not yet applied. The application of any new or amended IFRS standards is governed by their adoption by the FReM. It applies changes to standards when they become effective. There are no known material impacts from IFRS changes that have been issued and are not yet effective on the financial statements in the period of initial application.

Specifically:

• IFRS 17 Insurance Contracts – No known material impacts

IFRS 17 Insurance Contracts will replace IFRS 4 Insurance Contracts and is to be included in the FReM for mandatory implementation from 2025-26. It establishes the principals for recognition, measurement, presentation and disclosure of insurance contracts within the scope of this standard. Sport NI does not issue insurance contracts; therefore, this will have no material impact on its Financial Statements.

• IFRS 18 Presentation and Disclosure in Financial Statements – No known material impacts

IFRS 18 (Presentation and Disclosure in Financial Statements) was issued in April 2024, replacing IAS 1 (Presentation of Financial Statements), and is effective for accounting periods beginning on or after 1 January 2027. IFRS 18 will be implemented, as interpreted and adapted for the public sector if required, from a future date (not before 2027–28) that will be determined by the UK Financial Reporting Advisory Board in conjunction with HM Treasury following analysis of this new standard. Sport NI does not anticipate that the adoption of this standard will have a material impact on the Lottery accounts.

• IFRS 7 and 9 Financial instruments: Disclosures - No known material impacts.

An amendment to both IFRS 7 and 9 was issued by the ISAB in May 2024 in relation to *Classification and Measurement of Financial Instruments*. This change is effective for accounting periods beginning on or after 1 January 2026, however early adoption is permitted. The UK Financial Reporting Advisory Board in conjunction with HM Treasury have confirmed that IFRS 7 will continue to apply without adaptation or interpretation while IFRS 9 will apply as interpreted for the public sector. Sport NI do not anticipate that these changes will have a material impact on the Lottery accounts.

• IFRS 16 Leases: Disclosures - No known material impacts.

IFRS 16 Leases replaces IAS 17 Leases and is effective with EU adoption from 01 January 2019. In line with the requirements of the FReM, IFRS 16 Leases was implemented, by Sport NI, as, interpreted and adapted for the public sector, with effect from 01 April 2022.

As outlined in Note 13, Sport NI Lottery Account has no direct lease commitments, Sport NI Exchequer Account has lease commitments, of which a proportion is charged to Sport NI Lottery Account as they are incurred hence it is 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, Sport NI Lottery Account does not have any segmental data to disclose. The Board Members of 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 Costs

	Direct 2021-22 £	Recharge 2021-22 £	Total 2021-22 £	Total 2020-21 £
New Grants Made in Year	5,905,870	-	5,905,870	6,547,036
Grants De-Committed in Year	(745,650)	-	(745,650)	(227,794)
	5,160,220	**-**	**5,160,220**	**6,319,242**
Staff Costs				
Wages and Salaries	-	725,697	725,697	549,024
Social Security Costs	-	62,174	62,174	58,292
Pension Costs	-	131,585	131,585	107,910
Other Staff Costs	-	50,463	50,463	775
Staff Costs	**-**	**969,919**	**969,919**	**716,001**

	Direct 2021-22	Recharge 2021-22	Total 2021-22	Total 2020-21
Other Operating Costs[1]	£	£	£	£
SNI Exchequer Overhead Charge	113,782	919,020	1,032,802	861,073
External Audit Fee	47,500	-	47,500	47,500
Running Costs	109	337	446	470
Publicity & Promotion	29,080	-	29,080	780
Professional Fees	98,113	45,610	143,723	47,775
Membership Fees	-	-	-	1,932
Meeting & Seminar Costs	112,065	-	112,065	131
Research	23,085	-	23,085	12,825
Travel and Subsistence	31	1,176	1,207	1,130
Write Off	-	-	-	69
	423,765	**966,143**	**1,389,908**	**973,685**
Total	**5,583,985**	**1,936,062**	**7,520,047**	**8,008,928**

4. Income

	2021-22	2020-21
Income from Activities	£	£
Proceeds from National Lottery	9,400,306	9,431,625
Investment Income	13,308	5,517
	9,413,614	**9,437,142**

[1] Costs totalling £1,936,062 (31 March 2020: £1,616,939) within the total for 2021-22 were initially incurred by Sport NI Exchequer account and recharged to Sport NI Lottery Account.

5. Financial Instruments

Liquidity Risks

In 2021-22, £9.414 million (100%) of Sport NI's Lottery Account income was derived from the National Lottery Distribution Fund (NLDF). This included income of £0.013 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 £19.250 million, to cover all current contracted commitments of £4.324 million (31 March 2021: £4.184 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 2022 the Market Value of investment in the NLDF was £17.940 million (31 March 2021: £16.142 million). The annual return on the NLDF for the year ended 31 March 2022 was 0.19% (31 March 2021: 0.1%). 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 £1.310m. 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

	2021-22	2020-21
	£	£
Proceeds from Lottery	9,400,306	9,431,625
Investment income	13,308	5,517
Drawn down in year	(7,615,058)	(7,795,277)
Increase in Funds	**1,798,556**	**1,641,865**
Balance at 1 April	16,141,669	14,499,804
Balance at 31 March	**17,940,225**	**16,141,669**

7. Receivables

	2021-22	2020-21
	£	£
Amounts falling due within one year:		
Prepayments and Accrued Income	-	1,588
Total	-	1,588

8. Cash

	2021-22	2020-21
	£	£
Balance at 1 April	1,073,560	1,097,226
Net Change in Cash and Cash Equivalent Balances	236,694	(23,666)
Balance at 31 March	**1,310,254**	**1,073,560**
The following balances at the 31 March were held at:		
Commercial Banks and Cash in Hand	1,310,254	1,073,560
Balance at 31 March	**1,310,254**	**1,073,560**

9. Payables

	2021-22	2020-21
Amounts falling due within one year:	£	£
Trade Payables	29,179	359
Amount Payable to SNI Exchequer Account	787,990	182,680
Accruals and Deferred Income	357,554	363,149
Total Trade and Other Payables	**1,174,723**	**546,188**
Grants payable at 31 March	3,149,302	3,637,742
Total	**4,324,025**	**4,183,930**

10. Grants Payable

	2021-22	2020-21
	£	£
Grants payable at 1 April	**3,637,742**	**3,136,191**
Grants paid during the year	(5,648,660)	(5,817,691)
Decommitments	(745,650)	(227,794)
New Grants made in year	5,905,870	6,547,036
Grants payable at 31 March	**3,149,302**	**3,637,742**

Profile of Commitments over the next five years

	2021-22	2020-21
Amounts falling due during 2021-22	-	3,637,742
Amounts falling due during 2022-23	3,149,302	-
Amounts falling due during 2023-24	-	-
Amounts falling due during 2024-25	-	-
Amounts falling due during 2025-26	-	-
	3,149,302	**3,637,742**

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 £4.614m investments approved (2020-21: £4.044m) 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 Governance Statement on page 51, 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 Benefits

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

13. Leases

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

	2021-22	2020-21
	£	£
Total rent recharge	**18,990**	**15,972**

14. Capital Commitments

There were no capital commitments as at 31 March 2022 (31 March 2021: NIL).

15. Other Financial Commitments

There were no other financial commitments as at 31 March 2022 (31 March 2021: NIL).

16. Related Parties

Several members of the Board and Senior Staff (Executive Leadership 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 had a declared interest. A list of the commitments made to the organisations concerned and details of who made the declaration of interest is shown below. All of the transactions relating to the organisations were conducted at arm's length by Sport NI.

Grantee	Commitments to Grantee (£)	Payments (£)	Balance at 31 March 2022 (£)	Relationship of Board Member to Grantee or Supplier
UB Tennis Ireland	36,754	39,073	9,639	Former Chair & Current Honorary Officer. Person connected Board Member
Hockey Ireland	347,468	397,786	63,598	Person connected Board Member
Belfast Boat Club	25,322	50,643	-	Person connected current member
Royal Yachting Association (NI)	195,989	159,610	116,817	Member
Netball NI	203,217	211,317	26,236	Board Member & Non-Executive Director

Grantee	Commitments to Grantee (£)	Payments (£)	Balance at 31 March 2022 (£)	Relationship of Board Member to Grantee or Supplier
Irish Football Association	30,000	15,000	15,000	Educational Partnership between UU (employer) & IFA
Irish Football Association	30,000	15,000	15,000	Consultant
Basketball NI	12,000	3,750	8,250	Board Member
Mid and East Antrim Borough Council	-	46,150	-	Paid employee
Ulster Rugby	127,402	168,256	3,919	Self & person connected season ticket holders

Grantee	Commitments to Grantee (£)	Payments (£)	Balance at 31 March 2022 (£)	Relationship of Staff Member to Grantee or Supplier
Rowing Ireland	95,750	67,469	58,375	Person connected school representative on Rowing Ulster/Rowing Ireland
Irish Football Association	30,000	15,000	15,000	European A Licence qualified coach
Hockey Ireland	347,468	397,786	63,598	Person connected current member of development squad
Cycling Ireland	240,541	231,875	107,559	Subscribing member

Other related parties include:

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 Sport NI Lottery account received £7.615m cash (2020-21: £7.795m) 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 2021-22, £1,936,062 was recharged (2020-21: £1,616,939). At 31 March 2022 a net amount of £787,990 (2020-21: £182,680) 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.

Further details on management of interests can be found on page 37 of the Accountability Report.

17. Third Party Assets

There were no third-party assets as at 31 March 2022 (31 March 2021: NIL).

18. 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.

After the reporting date, an agreement was reached in February 2026 with the former Chief Executive who left the organisation on 24 November 2025. Under the agreement, the body made a one-off payment of £175,000 in full and final settlement of all potential claims, with no admission of liability. This event did not relate to conditions existing at the reporting date and has therefore not been reflected in these financial statements. The payment will be recognised in the period in which the agreement was concluded and reported in the Remuneration Report for the 2025-26 year.

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 Sport NI for Northern Ireland (Sport NI 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 organization, 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 **16 April 2008**

Permanent Secretary

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