

THE SPORTS COUNCIL for NORTHERN IRELAND
(known as Sport NI)

Annual Report and Accounts

For the year ended 31 March 2025

*Laid before the Northern Ireland Assembly
Under Articles 7 (2)(c) and 8 of the
Recreation and Youth Service (Northern Ireland) Order 1986
by the Department for Communities
on*

28 September 2026

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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 Sports Council for Northern Ireland (hereafter Sport NI), its main objectives and strategies, and the principal risks it faces. It 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 summary which provides sufficient information to understand Sport NI, its purposes, the key risks to the achievement of its objectives, and how it has performed during the year. It consists of the Chair's Foreword, Interim Chief Executive's Introduction, the Purpose and Activities of Sport NI, Key Issues and Risks which could affect Sport NI in delivering its objectives, an explanation of going concern as it affects Sport NI, and a Performance Summary.

Chair's Foreword

What a year it has been for sport in Northern Ireland!

From the Open Golf at Portrush, which was not only a great sporting occasion but also showcased the fabulous scenery of the North Coast, to the Paris Olympics, with the best ever performance of local athletes, we were treated to the very best of sport.

Daniel Wiffin (gold and bronze), Jack McMillan (gold), Hanah Scott (gold), Rhys McClenaghan (gold), Rebecca Shorten (silver) and Phillip Doyle (bronze) were our local heroes and we were able to celebrate their success at a spectacular event in the SSE Arena hosted by our minister Gordon Lyons. Thousands joined in the joyous recognition of all of our Olympic and Paralympic athletes from Team GB and Team Ireland.

We are delighted that Minister Lyons recognised this success in a very practical way and enabled Sport NI to fund local clubs through the Olympic Medallist Fund and the Olympic Legacy Fund. These investments will allow sports clubs to develop the next generation of athletes, and perhaps even more Olympic medallists.

Through our investments over recent years we have seen increased numbers involved in sport and physical activity, both formal and informal, and improvements in performance at national and international level. We will build on this success as we develop our new Corporate plan with the clear objective of improving the mental and physical well-being of our community. We also look forward with confidence to the Commonwealth Games next year in Glasgow. Good luck to all our athletes!

Finally, in my first year as Chair of Sport NI, I thank all my colleagues and our stakeholders across the sporting community for their continuing efforts to maximise the Power of Sport. In particular I acknowledge the contribution of my predecessor, George Lucas MBE, a true example of lifelong commitment to sport.

Sincerely,

Gavin Boyd
Chair
Sport NI

Date: 26 August 2026

Interim Chief Executive's Introduction

Over the last year, we have continued to support the growth of sport across Northern Ireland through the Sports Systems Investment (SSIGB) programme, as well as supporting governance, club development, people development, infrastructure and more.

Our SSIGB programme saw over £8 million National Lottery funding go into sport to improve accessibility and inclusivity as well as improving the workforce from volunteers to high performance coaches ensuring an improved sporting sector at all levels.

This was felt with the success at the Paris 2024 Olympic Games and through European and World Championship medals.

We have also dedicated time this year to improving participation in sport for women and girls. Our 'Be Seen, Be Heard, Belong' campaign aims to highlight the opportunities for women and girls and remove the barriers to taking part in physical activity.

We have showcased our grassroots clubs in how they facilitate women and girls' participation but also seen on the elite stage the performances of Kate O'Connor, Bethany Firth, Hannah Scott and Dearbhaile Brady as role models for all generations.

Many of these elite performances have been supported by our practitioners and coaches at the Sport NI Sports Institute showcasing the expertise that's available to put NI athletes amongst the best in the world.

At grassroots level, we built on our work in Community Planning with further support of local councils who provide essential opportunities for sports participation across all ages, abilities, genders and background.

Investment has also been made in sporting infrastructure through the successful Your School, Your Club programme making school facilities accessible to local groups and sports clubs.

Sport NI will continue to work for our communities to make sport accessible, inclusive, and impactful. I know we have a strong sporting sector that is looking to increase participation and opportunities for people to sustain a lifelong participation in sport.

I would like to thank Sport NI colleagues and our Board for their contributions this year as we continue our mission to maximise the power of sport.

Sincerely,

Richard Archibald
Interim Chief Executive
Sport NI

Date: 26 August 2026

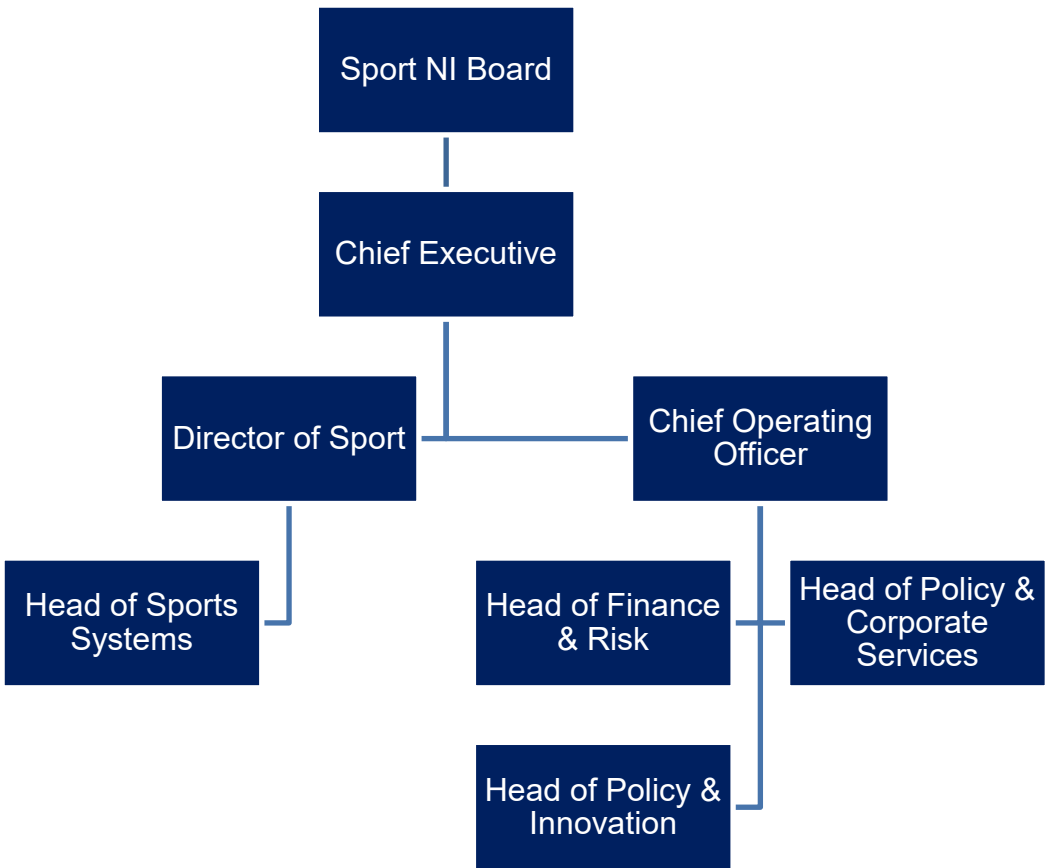
Purpose and Activities of Sport NI

Business Model and Environment

Sport NI is the statutory body through which public funding for sports in Northern Ireland is channelled and is the lead public body for the development of sport here.

Organisational Structure

The affairs of Sport NI are managed by the Board, consisting of the members listed in the Directors’ Report. The Interim Chief Executive is supported by the Executive Leadership Team including Director of Sport, Chief Operating Officer, Head of Sports Systems, Head of Policy & Innovation, Head of Policy & Corporate Services and Head of Finance & Risk. The Interim Chief Executive is the Accounting Officer of Sport NI and is supported by professional staff responsible for subject and functional areas of Sport NI’s programmes. The current structure has been in place for the full year, except for the Head of Policy & Corporate Services which was a new interim role created in November 2024.



Principal Functions Related to Grant-in-Aid Activities

Sport NI's principal functions are as provided by Article 3 of the Recreation and Youth Service (NI) Order 1986:

- On matters relating to sport and physical recreation, to advise the Department for Communities (DfC) 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; and
- To assist, subject to Paragraph (4) of the Article:
 - the provision of administrative services, equipment, coaching and instruction;
 - the organising or supporting of, or participating in, international or other events, by bodies providing facilities for sport or physical recreation or organising such activities; and
 - bodies providing supportive services in connection with sport and physical recreation.

Article 5 of the 1986 Order provides that DfC may, subject to such conditions as it thinks fit, make grants towards the expenses of Sport NI. These financial statements have been prepared on an accruals basis and show a true and fair view of the state of affairs of Sport NI's activities at the year end and of its net expenditure, changes in taxpayers' equity and cash flows for the financial year. They have also been prepared in accordance with Article 7 of the Order and in a form directed by DfC with the approval of the Department of Finance (DoF). In line with reporting requirements, a draft copy of Sport NI's Annual Report and Accounts was shared with NIAO on 16th October 2025.

Review of Grant-in-aid Activities

Sport NI is partly funded by grant-in-aid from DfC. The level of funding is agreed with DfC as part of a rolling funding agreement. This agreement also includes an agreed set of operational targets as outlined in the business plan. During 2024-25, Sport NI received £8,614,917 (2023-24: £8,230,455) of Exchequer funding. Grant-in-aid funds are accounted for in the Sport NI Exchequer Account. Sport NI's other main source of funding is from The National Lottery. Lottery funds are detailed in a separate, stand-alone annual report and accounts.

Objectives and Strategies

Sport NI's mission is "We are passionate about maximising the power of sport to change lives. By 2026, we want the power of sport to be recognised and valued by all.

Sport NI's Corporate Plan 'The Power of Sport' 2021-26 has proposed two outcomes over the five years:

- Outcome One: People adopting and sustaining participation in sport and physical activity.
- Outcome Two: NI Athletes among the best in the world.

Key Issues and Risks that could affect the delivery of our Objectives

The Board manages risk by ensuring that the procedures which are in place to verify risk management are regularly reviewed and reported. The Audit and Risk Assurance Committee (ARAC) receives and review quarterly risk reports prepared by senior management. These reports are in turn considered at the subsequent Board meeting. Risk management is fully incorporated into organisation and business planning.

Going Concern Basis

The financial statements of Sport NI have been prepared on a going concern basis. This was formally considered by the Board at its meeting on 26 August 2026. Sport NI is not aware of any reason to adopt a basis other than going concern.

Our Performance in 2024-25

To achieve the outcomes outlined in the Corporate Plan, 'The Power of Sport' contains broad action areas, and the performance review below shows how our activity during 2024-25 progressed these.

Connected Communities

Community Planning Partnerships (CPPs) continue to perform a key role in providing more opportunities for more people to get involved in sport and become physically active. CPPs drive public service reform by bringing together local public services with the communities they serve and provide a focus for partnership working, that targets specific local circumstances. Sport NI has worked with partners to improve sport and physical activity services and to ensure that they meet the needs of local people, especially those who need the services most.

A total of £189k was invested across five district councils through our Community Planning Investment Programme. Causeway Coast and Glens, Mid Ulster, Antrim and Newtownabbey, Lisburn and Castlereagh, and Armagh, Banbridge and Craigavon. The key themes for the programme included Women & Girls, People with Disabilities, Children and Young People, Over 65s, ethnically diverse communities and people in rural areas. The investment facilitated the delivery of schools swimming, teen fitness, girls active programme, forest walks, older and active, inclusion programmes and road to Open Golf programme.

On **Culture and Integrity**, work progressed with our Equality and Inclusion Engagement and Delivery plans on women in sport, disability and racial inclusion.

As part of the women in sport plan, the 'Be Seen, Be Heard, Belong' Campaign launched on 3 March 2025, to coincide with International Women's Day, and will run for 3 years. An integrated comms campaign is underway, including PR, advertising, digital and social media and stakeholder engagement. A working group has been formed to co-ordinate and deliver projects engaging increased participation in sport amongst women and girls.

The launch event attended by 95 stakeholders representing over 35 sports and other organisations and the launch received widespread media coverage including broadcast on BBC NI, UTV, Cool FM and Q Radio.

The month-long advertising campaign (mix of digital and Out of Home) had 2.9m views, 494k engagements and 129k clicks through to the campaign website. It is estimated the 15+ female population would have seen our OOH ads on average 6 times and have overall contacts of 1,887,813 resulting in increased brand and campaign awareness. 15 Ambassadors have signed up to support the campaign and share their stories.

The disability sport Active Living No Limits group was re-established and meets bi-monthly. The group seeks to promote its agenda at a variety of forums and disseminate the outcomes, good practice and learning linked to Active Living Strategy and to provide an effective voice for disability inclusion within the sport sector.

As part of our Racial inclusion engagement plan we held meetings with key organisations working with minority groups (Sported, Community Sports Network and Multi-Ethnic Sports and Cultures NI) to better understand the sector. Good Relations Week was an opportunity to highlight our work in this area with a case study on Ulster Badminton's Sport NI funded ethnic minority programme run by one of its clubs. Our focus now turns to which groups we will focus on and how best to engage with those groups we have yet to work with.

Sport NI has also been liaising with DfC officials on the implementation of the Active Living strategy. A reporting framework was drafted, and a Strategic implementation meeting took place March 2025. An action plan is currently being drafted and aims to be completed by Q3 in 25/26.

People Development

During 2024-25, the People Development Team has delivered programmes across 11 areas (detailed below), supporting system development through Sport NI delivery or through partner engagement. An investment of approximately £148,000 has been made throughout the year:

- Coaching Leaders Programme;
- Commonwealth Futures;
- Digital Hub;
- Officials Forum;
- Officials Research;
- People Development Network;
- Rise Female Leadership;
- Situate Coach Developer;
- Workforce Mapping;
- Workshops – Coach / Club Development;
- Workshops – Safeguarding.

- **Key Deliveries in 2024-25**

- 3 coaching officers supported through this programme from 3 medium to large governing bodies (IRU, IFA and Triathlon Ireland).
- Delivery of learning opportunities ongoing across sports with a 'Learning Intentions' structure to maximise and consolidate learning.
- Delivery of phase 1 & 2 of the Rise Female Leadership supporting 18 people with an online session concluded in April.
- Delivery of 88 workshops (safeguarding & people development) to support coaches, officials and sports administrators.

Quality Clubs and Effective Governing Bodies

Sport NI continues to invest in the structures that enable sports to thrive in Northern Ireland. Our work in this area ensures that governing bodies are supported to provide strong leadership, improve governance, and deliver opportunities for participation across communities.

Northern Ireland Sports Forum (NISF) was awarded a grant of £40,000 to complement Sport NI's work with the wider sector. NISF provides important advocacy and practical support for governing bodies, particularly in areas such as:

- Representation and Current Affairs
- Equality, Diversity & Inclusion (EDI)
- Women & Girls in Sport
- Board Recruitment and Governance Development
- Access NI checks for safeguarding compliance
- Guidance on funding and financial sustainability

Safe Sport remains a central priority for Sport NI meaning we want to creating safe, inclusive, and welcoming sporting environments. Our work in this area goes beyond compliance, aiming to embed a holistic vision of Safe Sport across the sector. This includes safeguarding, anti-doping, integrity in sport, and building cultures where everyone feels they belong.

A dedicated Safe Sport web resource was launched this year: [sportni.net/performance/safe sport](https://sportni.net/performance/safe-sport). This platform brings together practical tools, guidance, and information for clubs and governing bodies, and will continue to expand in 2025/26 with additional resources and case studies.

At a UK level, the UK Safe Sport plan continues to develop. Sport NI facilitated two consultation sessions with NI governing bodies, ensuring that the voices and needs of our local sector are considered in this UK-wide work. Engagement has also included collaboration with partners in Ireland, recognising the cross-border nature of many sports.

Sport NI will build on this work by developing a Safe Sport vision statement tailored to Northern Ireland. This will include sector-led resources and guidance to support governing bodies and clubs in embedding safe practice into all aspects of their work.

Infrastructure – Accessible, Quality & Safe

Sport NI provides expertise in **infrastructure** investment to support communities to engage in sport and physical activity. We recognise having quality facilities is important to provide opportunities for sport, right across our communities.

In 2024-25 the Infrastructure Team managed the delivery of four capital funding programmes, with approximately £1.8m being distributed to the sector. The programmes were:

- Your School, Your Club (YSYC) (3 projects);
- Safety In Motorsport;
- Sports Ground Safety Authority (SASG);
- Olympic Medallist Fund (6 Projects)

Your School, Your Club (YSYC) is an initiative to help better utilise the school estate for sport and physical activity. The use of existing sports facilities within the school sports estate has a major impact on the provision of sports facilities for community and club use. YSYC develops partnerships to provide new or upgrade community access to school facilities, creating or facilitating additional capacity for the sport and community sector.

The Safety in Motorsport Investment Programme's priorities are closely aligned to the findings and recommendations of the NI Motorsport Task Force report. The investment will provide safety bales, fencing and safety barriers to improve the safety of participants, volunteers and spectators. The equipment will be used at events such as motorbike road racing, car rallies, karting, hill climbs and at racetracks.

The SGSA were reappointed in 2024/25 on a three-year contract, with revised objectives. The primary focus of the contract is to enhance Safety Management within sports grounds, particular Designated Grounds and those with stand for over 500 spectators. The SGSA have delivered on the overarching year one objectives: Safety Management training to Safety Officers at Sports Grounds.

The Olympic Medallist Fund was launched to leave a legacy at the grassroots clubs that made an impact on the success of our medal winning Olympians at the Paris 2024 Olympics.

Six clubs benefitted from the £100,000 pot with £20,000 for a gold medal, £10,000 for silver and £5,000 for bronze. The funds were spent on equipment to help further sports participation in Rowing, Swimming and Gymnastics.

- Daniel Wiffen (£25,000) to St Patricks Grammar School,
- Hannah Scott (£20,000) to Bann Rowing Club
- Rhys McClenaghan (£20,000) to Origin Gymnastics
- Jack McMillan (£20,000) to Bangor Swimming Club
- Rebecca Shorten (£10,000) to Methodist College Belfast Rowing Club
- Philip Doyle (£5,000) to Belfast Boat Club

Tollymore National Outdoor Centre

A Strategic Review of Tollymore National Outdoor Centre ('TNOC') was initiated in the year and expedited following the centre's closure in January 2025 as a result of the damage caused by Storm Eowyn. More detail on the review and closure is included on page 34 of the Governance Statement and in note 17 of the accounts.

In 2024, TNOC provided skills training in the above activities to almost 7,000 individuals and leadership training and assessment to around 150 individuals. Many of these leaders work as teachers, youth leaders and in clubs and continue to share good practice amongst their communities, organisations and clubs.

TNOC also delivered many youth skills residential and non-residential programmes for students and has worked collaboratively with Ulster University on the Outdoor Adventure degree course, now in its second year.

During the year, a number of key areas of work that directly and indirectly support the sector were reviewed and a number of new work areas established. This work included:

- A strategic review of TNOC and reimagining the direction of the centre. This is currently under consultation.
- TNOC in Q1-Q3 provided activities to almost 7000 individuals and continued providing leadership training to 150 individuals.
- £190k of Exchequer funding allowed Outscape to continue research Green Space Mapping and POMNI.

International Sport

Sport NI is incredibly proud of our athletes who compete in high performance sport at the highest level of competition. **Sport NI Sports Institute** (SNISI) works with high performance athletes competing on the world stage in a range of Olympic, Paralympic and Commonwealth sports.

As well as supporting athletes at the Games, SNISI continued improving sporting performance through the provision of science, medicine, and programme support to National Governing Bodies. Institute staff work directly with coaches and athletes to maximise the training gains through the work of seven sections which consist of Performance Nutrition, Performance Management, Performance Analysis, Performance Skills, Strength & Conditioning, Physiology and Sports Medicine.

Teams are integrated to provide the highest level of support and expertise to all participants and ensure the best in preparation and after care.

During 2024-25, Sport Science and Medicine support provided by SNISI to athletes, coaches, and sports throughout 2024 was reviewed for 21 sports with whom service level agreements (SLA's) were in place during September-December 2024. Planning for 2025 ran concurrently with the 2025 review process.

Planned service provision in 2024 (SLA days allocated) has increased in total and across a broader range of sports, with a particular increase in allocation to sports that have traditionally received a smaller allocation of support.

The Sports Institute review is progressing as we begin formalised partnerships with UKI and Sport Ireland institute.

The Institute played its part in NI having its highest number of athletes compete at an Olympic Games, with 46 athletes representing across Team GB and Team Ireland.

A strategic review of SNISI has been carried out and a report was issued in April 2024, including a series of recommendations. Sport NI is currently in the process of assimilating the recommendations: a key output from this process, following further engagement with key stakeholders, will be an action plan for implementation.

Sport NI Performance Analysis

The purpose of the 'Performance Analysis' section is to provide a summary of how Sport NI measures its performance, a more detailed integrated performance analysis, and a long-term breakdown of income.

- **Key Performance Indicators, Risk and Uncertainty**

Sport NI is not permitted to over-spend its budget but equally it is expected to limit any underspend to a minimum.

Expenditure against budget is managed by the Executive Leadership Team on a monthly basis by considering expenditure against budget and challenging budget holders across the organisation on significant variances. This budget management process facilitates internal financial reporting and reporting on the expected year-end outturn to the Department in our monthly Resource Consumption return.

- **Financial Results**

At the end of the year Sport NI realised total net expenditure of £8,411,687 (2023-24: £8,961,215). The taxpayers' equity at the year-end is a surplus of £4,951,311 (2023-24: £4,249,413) which includes a nil pension reserve (2023-24: £nil).

Net operating expenditure decreased in 2024-25 compared with 2023-24 levels. The decrease was primarily driven by a £0.6m reduction in capital costs in 2024-25, due to a reduction in Sport NI's capital allocation.

Sport NI has two main operating budgets to manage in any year. The Resource budget and the Capital budget.

The Resource Budget represents the Department's main operating budget and in 2024-25, expenditure of £7.182m (2023-24: £7.966m) was incurred against a budget of £7.269m (2023-24 £7.987m). This represents an easement of £87k (2023-24 £21k).

The Capital Budget represents expenditure on capital assets and capital grants to sporting bodies. In 2024-25, expenditure of £368k (2023-24: £1.068m) was incurred against a budget of £369k (2023-24: £1.092). This represents an easement of £1k (2023-24 £24k).

- **Non-Current Assets**

The movement on non-current assets is reported upon in notes 5 and 6 of the accounts. During the year these assets decreased in value by £229k, mainly due to a reduction in the valuation of the Tollymore National Outdoor Centre.

- **Social and community issues**

Sport NI supports generous charitable giving by staff through payroll giving. 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 74 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.

- **Political and Charitable Donations**

Sport NI made no political or charitable donations during the year (2023-24: nil).

- **Research and Development**

As part of Sport NI’s role to lead with a knowledge-based evidenced approach, we commissioned, conducted and contributed towards the following research projects during 2024-25:

- UK Coaching, Coaching in the UK Research Report 2025
- Queen’s University Belfast and Ulster University, Kids’ Life and Times and Young Life and Times qualitative research, to provide lived experience context behind quantitative findings from the 2023 surveys.

- **Interest Rate and Currency Risk**

Sport NI has no borrowing, relying primarily on Departmental grant in aid and Lottery funding for its cash requirements. It is therefore not exposed to liquidity risks. In addition, it has 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.

- **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 2024-25 Sport NI paid 90% (2023-24: 84%) of invoices within 10 working days and 97% (2023-24: 97%) of invoices within 30 days. Overall, for the year, the average number of days taken to pay invoices was 10.98 days (2023-24: 10.85 days).

- **Pension Fund (Audited Information)**

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 £89,146 (2023-24: £80,733).

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 2025 was £35.135m (31 March 2024: £33.598m) and the present value of Sport NI's share of the scheme liabilities was £25.023m (31 March 2024: £30.459m). Sport NI's share of the Scheme represents a net pension asset at 31 March 2025 of £10.112m (31 March 2024: £3.139m). The net asset has not been recognised in Sport NI's accounts in either year in line with the accounting guidance (IFRIC 14 — IAS 19 – The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction).

The accounting policy for pensions is disclosed in note 1.15 in the notes to the accounts.

- **Accounts and Appointment of Auditors**

The Accounts of Sport NI are prepared in a form directed by DfC with the consent of Department of Finance in accordance with Articles 7 and 8 of the Recreation and Youth Service (Northern Ireland) Order 1986.

The financial statements are audited by the Comptroller and Auditor General (C&AG) in accordance with Article 7 of the Recreation and Youth Service (Northern Ireland) Order 1986. The C&AG is head of the Northern Ireland Audit Office. She and her staff are wholly independent of Sport NI. She reports her findings to the Northern Ireland Assembly.

The fee for the audit of these financial statements is £70,000 (2023-24: £65,000). This cost is included in Operating Expenditure note 3c in the financial statements.

- **Complaints Handling**

Sport NI operates a complaints procedure to handle general complaints about its service. Complaints can be made informally by telephone or formally in writing. The Complaints Procedures can be found on the Sport NI website at: <http://www.sportni.net/about-us/procedures/>.

There were two complaints received in the 2024-25 financial year (2023-24: One). One related to an alleged breach of contract regarding cancellation of a course. The second related to dissatisfaction with Sport NI's response to a Freedom of Information Request.

- **Impact of Business on the Environment**

Sport NI is committed to leading the sports sector to make significant progress on reducing its environmental footprint. We will contribute to the delivery of recommendations made in the Environmental Strategy for NI, particularly Outcome Two - 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 has been the 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.

- **Respect for Human Rights and Equality**

Sport NI is deeply committed to equality, diversity, inclusion and respect for human rights. In carrying out its functions relating to Northern Ireland, Sport NI has due regard to the need to promote equality of opportunity between persons of different religious belief, political opinion, racial group, age, marital status or sexual orientation; between men and women generally encompassing trans inclusion; between persons with a disability and persons without; and between persons with dependents and persons without. Sport NI has also regard to the desirability of promoting good relations between persons of different religious belief, political opinion or racial group.

Sport NI is a member of the Northern Ireland Sport and Human Rights Forum.

- **Rural Needs Act (NI) 2016**

The Rural Needs Act 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 policy, programme and project development. This commitment 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
Sport NI

Date: 26 August 2026

Accountability Report

The Accountability Report has three sections: a Corporate Governance Report; a Remuneration and Staff report; and an Assembly Accountability and Audit Report.

Corporate Governance Report

The purpose of the Corporate Governance Report is to explain the composition and organisation of Sport NI's governance structures and how they support the achievement of its objectives. The Corporate Governance Report includes the Directors' Report; the Statement of Accounting Officer's responsibilities; and the Governance Statement.

Directors' Report

Sport NI performed a wide range of functions during the year ending on 31 March 2025. Principally this was providing leadership, engagement, and support to the sporting sector (including financial). It also included research, knowledge gathering and advising DfC and other government departments, local government, the Education Authority and other interested bodies on issues relating to sport and physical recreation. It encouraged participation in sport through the provision of facilities & equipment, coaching, improving governance and support for sporting structures, and supporting the organisation of sporting events and competitions. Sport NI is also one of the distributing bodies of National Lottery funding.

Sport NI is vested in and administered by a body corporate known as the Board of Sport NI, consisting of a Chair, Vice-Chair and seven members (as at 31 March 2025) appointed by the Minister for Communities, as set out in the Recreation and Youth Service (Northern Ireland) Order 1986. The Board of Sport NI for the year ended 31 March 2025 is shown below.

Board Members of Sport NI and members of its Committees

The members of the Board for the year ended 31 March 2025 were:

George Lucas (Chair) (term ended 31 January 2025)
Gavin Boyd (Chair) (appointed Vice Chair 1 August 2021 and Chair 10 February 2025)
Stephen Reid (appointed Member 1 June 2024, appointed Vice Chair 1 March 2025)
Wendy Elliott (appointed 1 August 2021, re-appointed 1 August 2025)
Kyle Ferguson (term ended 30 June 2024)
Kieran Harding (term ended 30 June 2024)
Gregory Irwin (appointed 1 June 2024)
Gary Lyons (appointed 1 June 2024)
Denise McElrea (appointed 1 August 2021, re-appointed 1 August 2025)
Eoin McGarrity (appointed 1 July 2024)
Claire Moore (appointed 1 June 2024)
Alison Nicholl (appointed 1 April 2022)

The members of the Audit and Risk Assurance Committee for the year ended 31 March 2025 were:

Denise McElrea (Chair) (appointed Chair of committee July 2024)

Claire Moore

Alison Nicholl

The members of the Finance and Operations Committee for the year ended 31 March 2025 were:

Gavin Boyd (appointed Chair of committee November 2024)

Gregory Irwin

Eoin McGarrity

The members of the Sport and Physical Activity Committee for the year ended 31 March 2025 were:

Stephen Reid (appointed Chair of committee November 2024)

Wendy Elliott

Alison Nicholl

Gregory Irwin

Gary Lyons

The members of the Remuneration Committee for the year ended 31 March 2025 were:

Wendy Elliott (Chair)

Eoin McGarrity

Gary Lyons

Several members of the Board of Sport NI and members of key management staff are also involved with other sports organisations in Northern Ireland either directly or indirectly as a result of a family relationship, a close friendship or business relationship. All individuals make an annual declaration of their interests and do not take part in discussions and decisions to make grant awards to those organisations with which they have 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. All of the transactions relating to the organisations were conducted at arm's length by Sport NI.

Personal data related incidents

No personal data related incidents were reported to the Information Commissioner's Office during the period.

Statement of the Accounting Officer's Responsibilities

Under Article 7 of the Recreation and Youth Service (Northern Ireland) Order 1986, DfC has directed Sport NI to prepare a statement of accounts in the form and on the basis set out in the Accounts Direction for each financial year. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of Sport NI and of its net resource outturn, application of resources, changes in taxpayers' equity and cash flows for the financial year.

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

- Observe the Accounts Direction issued by DfC including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- Make judgements and estimates on a reasonable basis;
- State whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the financial statements;
- Prepare the financial statements on a going concern basis; and
- Confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgments required for determining that it is fair, balanced and understandable.

The Accounting Officer of DfC has designated the Interim Chief Executive as Accounting Officer of 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 Managing Public Money Northern Ireland (MPMNI).

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

Governance Statement

Scope of Responsibility

This governance statement sets out the governance structures, risk management and internal control procedures that were operated during the 2024-25 financial year and up to the date of approval of the Annual Report and Financial Statements.

As Accounting Officer, I have responsibility for ensuring Sport NI's business is conducted in accordance with the law and proper standards, and that public money is properly accounted for, and used economically, efficiently and effectively. In discharging this overall responsibility, I am responsible for ensuring the existence of a robust framework of governance and accountability designed to instil a sound system of internal control, manage risk and support the achievements of Sport NI's objectives whilst safeguarding public funds and departmental assets in accordance with the responsibilities assigned to me in MPMNI. In November 2022, Sport NI and DfC agreed to set out the partnership arrangements between them. The Partnership Agreement explains the overall governance framework within which Sport NI operates, including the framework through which the necessary assurances are provided to stakeholders. Roles/responsibilities of partners within the overall governance framework are also outlined. I am responsible for ensuring Sport NI is in compliance with the Partnership Agreement.

This responsibility is supported by the Board; Remuneration Committee; Audit and Risk Assurance Committee; Finance and Operations Committee; Sport and Physical Activity Committee; internal and external audit; Sport NI's Corporate Risk Register; and partnership meetings with DfC.

I also combine my Accounting Officer role with my responsibilities to DfC including any Ministerial directions. There were no Ministerial directions in the 2024-25 financial year.

Corporate Governance Code

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

Two principles were less relevant to Sport NI:

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

There were no departures in the 2024-25 financial year from the application of relevant principles.

Sport NI's Lottery Accounts remain in audit arrears with the National Audit Office (NAO). Sport NI is working with NIAO and NAO to complete all outstanding Lottery Audits. Progression against agreed completion targets will be monitored by the Sport NI Board.

Conflicts of Interest

Sport NI 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 members 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 Conflicts 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 reviews 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 is established to deliver on its statutory obligations under the Recreation and Youth Service Order (Northern Ireland) 1986 and is funded by public monies to do so. The corporate governance arrangements provide the framework to ensure that Sport NI delivers on its statutory obligations and that it does so in accordance with the requirements placed on all /publicly funded bodies regarding the stewardship of resources.

Sport NI has an established system of internal control which is based on an ongoing process designed to identify and prioritise risks to the effective and efficient achievement of the organisation's key business objectives and priorities. The system of control also provides an assessment of the likelihood of risks being realised and the consequent impact 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.

Governance Framework

There are six 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; the Finance and Operations Committee, the Sport and Physical Activity Committee; and the Remuneration Committee.

Executive Leadership Team

The Chief Executive Officer (CEO) has been on an extended period of absence on full pay 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 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 7. The ELT supports the Board and me, as Interim Chief Executive, 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 a substantive 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. In order to fill the positions left with the CEO's temporary promotion, 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

I am supported by the Board of Sport NI. The Chair and members of the Board have individual and collective responsibility to the Minister as Head of Department to:

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

The Board held 8 Board Meetings, 6 ARAC Meetings, 5 Finance and Operations Committee Meetings and 3 Sport and Physical Activity Meetings and during the 2024-25 year to determine policy for Sport NI and make decisions in line with that policy.

Directors, managers and the Interim Accounting Officer attended and produced papers and information to assist Board decision making.

The Board and its Committees have a rolling work-plan and achieved its objectives, which were set out during the year. Board and Committee attendance is set out overleaf. The overall average attendance rate of members at board meetings was 86% which is a testament to the commitment and dedication of the Board.

2024-25 Board/Committee Attendance

Board Member	Board			ARAC			Finance and Operations			Sport and Physical Activity			Total Meetings		
	Attended	Held	%	Attended	Held	%	Attended	Held	%	Attended	Held	%	Attended	Held	%
George Lucas (Chair until 31 January 2025)	7	7	100%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	7	7	100%
Gavin Boyd (appointed Chair from 10 February 2025)	8	8	100%	2	2	100%	5	5	100%	N/A	N/A	N/A	15	15	100%
Stephen Reid (appointed Vice Chair from 1 March 2025)	5	6	83%	N/A	N/A	N/A	N/A	N/A	N/A	3	3	100%	8	9	89%
Wendy Elliott	7	8	88%	N/A	N/A	N/A	N/A	N/A	N/A	2	3	67%	9	11	82%
Kyle Ferguson (term ended 30 June 2024)	2	3	67%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2	3	67%
Kieran Harding (term ended 30 June 2024)	2	3	67%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2	3	67%
Gregory Irwin (appointed 1 June 2024)	5	6	83%	N/A	N/A	N/A	3	3	100%	2	3	67%	10	12	83%
Gary Lyons (appointed 1 June 2024)	4	6	67%	N/A	N/A	N/A	N/A	N/A	N/A	3	3	100%	7	9	78%
Michael Matthews (Co-opt to ARAC but stepped down in 2024)	N/A	N/A	N/A	2	2	100%	N/A	N/A	N/A	N/A	N/A	N/A	2	2	100%
Denise McElrea	6	8	75%	5	6	83%	N/A	N/A	N/A	N/A	N/A	N/A	11	14	79%
Eoin McGarrity (appointed 1 July 2024)	5	6	83%	N/A	N/A	N/A	5	5	100%	N/A	N/A	N/A	10	11	91%
Claire Moore (appointed 1 June 2024)	6	6	100%	4	4	100%	N/A	N/A	N/A	N/A	N/A	N/A	10	10	100%
Alison Nicholl	8	8	100%	5	6	83%	N/A	N/A	N/A	3	3	100%	16	17	94%

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

- Audit and Risk Assurance;
- Finance and Operations;
- Sport and Physical Activity; and
- Remuneration.

Audit and Risk Assurance Committee

The Audit and Risk Assurance Committee comprises three members and is chaired by Denise McElrea. It met six times during the year. The AO in place during 2024-25 attended all six of those meetings. The Audit and Risk Assurance Committee has a rolling workplan and measures its performance by the achievement of its objectives.

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

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

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

The Board has formally considered these and confirmed it complied with the principles. The Committee makes regular reports to the Board. Board Members are satisfied that the Committee is providing them with assurance.

Finance and Operations Committee

The Finance and Operations Committee was established during the year. It comprises three members and is chaired by the Chair of the Board. It met five times during the year, with the Accounting Officer in place during 2024–25 attending all five meetings. The Committee operates under delegated authority from the Sport NI Board and the Department for Communities. Its role is to provide assurance and advice on financial management, operational performance, and compliance with governance standards.

The Committee's responsibilities include:

- Monitoring financial performance, including budget forecasts, expenditure, and cash flow;
- Reviewing and recommending approval of business cases and procurement strategies;
- Overseeing internal controls, risk management, and compliance with DfC governance requirements;
- Advising on HR policies, IT systems, and Health & Safety compliance;
- Reporting regularly to the Board and Accounting Officer.

Membership consists of a minimum of three Board members, including the Chair, and is supported by the Accounting Officer, COO, and relevant senior staff. Meetings are held monthly or as required, with a quorum of 50% of members. The Chair provides updates and draft minutes to the Board, and the Committee undertakes an annual effectiveness review and biennial external review.

Sport and Physical Activity Committee

The Sport and Physical Activity Committee was also established during the year. It comprises five members and is chaired by the Vice Chair of the Board. It met three times during the year, with the Accounting Officer in place during 2024–25 attending all three meetings. The Committee has a standing agenda and measures its performance by progress made against its key priorities.

The purpose of the Committee is to advise on policy development and strategic priorities for sport and physical activity, ensuring alignment with the Corporate Plan and DfC objectives. Its responsibilities include:

- Developing strategies to increase participation and promote inclusion;
- Overseeing governance and safeguarding standards in governing bodies;
- Monitoring delivery of programmes such as Your School, Your Club and TNOC;
- Liaising with UK Sport and Sport Ireland on athlete development;
- Ensuring evidence-based decision-making and stakeholder engagement.

Membership consists of a minimum of three Board members plus the Chair, with attendance by the CEO, COO, and Director of Sport. In future years, meetings will be held at least four times per year, with additional meetings as required, and a quorum of 50% of members. The Chair provides updates and draft minutes to the Board, and the Committee undertakes an annual effectiveness review and biennial external review.

Remuneration Committee

The Remuneration Committee meets as required. The Remuneration Committee did not meet in the 2024-2025 financial year.

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 Partnership governance and accountability meetings.

Sport NI includes Key Performance Indicators against our planned business activity as measures indicating success by a Red, Amber, Green metric. Performance is measured by looking at activity in a rolling 12 months. By the end of the reporting year out of 12 listed actions, Sport NI achieved 10 Green, 1 Amber and 1 Red.

Budget Authority

The Budget Act (Northern Ireland) 2025, which received Royal Assent on 6 March 2025, together with the Northern Ireland Spring Supplementary Estimates 2024-25 which were agreed by the Assembly on 17 February 2025, provide the statutory authority for the Executive's final 2024-25 expenditure plans.

The Budget Act (Northern Ireland) 2025 also provides a Vote on Account to authorise expenditure by departments and other bodies into the early months of the 2025-26 financial year.

Risk Management

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

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. Sport NI reviewed the Risk Appetite statement during 2024-25.

The Corporate Risk Register is reviewed by the Sport NI Executive Leadership Team and ARAC on a quarterly basis. This involves reviews of risk scoring, controls and actions; this also includes the consideration of any new emerging risks. During 2024-25, the Corporate Risk Register was a standing item at each meeting of the Audit and Risk Assurance Committee and the Board.

The Corporate Risk Register includes the following risks:

1. Failure to manage expectations and / or gain alignment with priorities of the Department
2. Failure to maximise the publicity opportunity relating to the benefits of sport
3. Unable to achieve and sustain the right organisation structure and culture
4. Unable to achieve digital transformation required (internally and externally)
5. Failure to protect the health, safety and well-being of our staff and service users
6. Sub-optimal partnerships and collaborations
7. Failure to develop inclusivity for all in Sport
8. Failure to develop operational continuity and resilience plans.
9. Not understanding / preparing for the implications of climate change on sport, both positive and negative.
10. Non-compliance with internal financial controls.

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.

Legal Action

Sport NI is continuing to defend an Industrial Tribunal claim relating to holiday pay and launched against Sport NI in 2019-20. 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.

A collective Employment Tribunal Claim was received by Sport NI in September 2022. The claim relates to NILGOSC pensions held by NIPSA members. The collective claim is for 'injury to feelings' resulting from 2015 government pension reform and subsequent McCloud ruling on age discrimination in those schemes. This has issued to all employers of NILGOSC pension (NIPSA) members in the public sector. Sport NI has been listed as a respondent for Sport NI NIPSA NILGOSC scheme members (employees).

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

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 2024-25 year there were no new whistleblowing/raising concern cases referred to the Chief Operating Officer (2023-24: none). There were no reported incidents of suspected fraud. (2023-24: none).

Governance & Accountability

Sport NI's Annual Internal Audit Plan is developed using a robust, risk-based methodology. Our internal auditor, RSM—reappointed in 2021—confirmed that our risk management processes and risk register were sufficiently reliable to inform the development of the audit plan. As part of this process, RSM used a wide range of evidence sources and engaged directly with senior management and the Audit and Risk Assurance Committee (ARAC) to agree audit priorities.

These sources included the previous internal audit plan and annual assurance report, requests from senior management, the Corporate Plan 2021–26, ARAC and Board minutes, the Corporate Risk Register, annual financial statements, and specific requests from DfC .

Internal Audit Work Completed in 2024–25

The HIA based its annual opinion on six audits delivered during the twelve months ending 31 July 2025. The Limited assurance rating contrasts with the previous year's Satisfactory rating and appears to be driven primarily by gaps noted during the Health and Safety review—gaps that have since been fully addressed.

Notably, the 2024–25 audit year demonstrated significant improvement in internal control performance. Internal audit identified 18 recommendations, compared with 39 the previous year—reflecting substantial work completed to strengthen the control environment.

Internal Audit Ratings Summary

IA Review	Rating	High-Priority Recommendations
Programme Funding	Satisfactory	None
Risk Maturity	Advisory	None
Health and Safety	Reasonable Progress	1
IT Security	Limited	4
Follow Up	Good Progress	None
Finance – Procurement to Pay	Satisfactory	None

Audit findings and management responses were reviewed in detail by ARAC, with senior staff members in attendance. This provided transparency, challenge, and oversight, ensuring that recommendations were fully understood, accepted, and implemented .

Head of Internal Audit (HIA) Opinion

In line with the Public Sector Internal Audit Standards (PSIAS), the Head of Internal Audit (HIA) must provide an annual opinion on the adequacy and effectiveness of Sport NI's internal control framework to me, as Accounting Officer, to inform my overall view and statement of assurance to the Department for Communities (DfC) [and the Board] as to the effectiveness of the internal control environment. RSM acted as Sport NI's HIA for the period ending 31 March 2025 and provided me with their opinion in this regard.

On 28 October 2025, the HIA issued a 'limited assurance' opinion in final form, without providing management or me the opportunity to review or respond to their assessment in advance of issue — an established and expected stage of the process in prior years.

In my view, the approach taken by the HIA in issuing the 2024-25 Annual Internal Audit Opinion without any prior consultation with management, or scrutiny from the Board, represented a departure from established, professional practice and the PSIAS standards.

Following receipt of same, and as part of the process of preparing my annual assurance statement on Governance and Accountability as Accounting Officer, I have considered the basis on which RSM have arrived at their 'limited assurance' opinion for the year ended 31 July 2025, and the rationale for same as set out in their Internal Audit Annual Report dated 27 October 2025. Having also discussed the matter in detail with my management team and considered the updates provided to ARAC throughout the reporting year, I do not believe that RSM's overall assurance rating for the 24-25 financial year fairly, accurately and completely reflects the substantial progress made by management and teams across the organisation towards improving the internal control environment.

Specifically, I believe that RSM have failed to take into account a detailed update on progress made by management towards implementation of outstanding internal audit recommendations presented to ARAC on 26 August 2025.

In my view, had this information been given due consideration by RSM, I believe the overall assurance rating for the year would have been 'satisfactory'.

On this basis therefore, and despite the 'limited' assurance rating provided by RSM, I, as Accounting Officer, am satisfied that the internal control environment in place across Sport NI for the 24-25 financial year was both appropriately designed and operated effectively throughout the reporting period.

Strengthening Governance and Controls

Sport NI has taken significant steps to enhance its governance and accountability framework over the reporting year as follows:

- Appointment of Deloitte as HIA (2025-26): Following a competitive process supported by DfC's Central Business Unit, Deloitte has been appointed as HIA for 2025-26, and, in the interests of transparency, all the RSM reports above have been provided to support a seamless transition.
- Strengthened Board Governance: Newly established committees—including Finance & Operations and Sports Performance & Activity—have enhanced oversight and assurance.
- Enhanced Risk Management: An experienced Interim Head of Finance and Risk has been appointed to strengthen organisational risk culture and processes.
- Continuous Monitoring: Implementation of all internal audit recommendations is monitored quarterly at ARAC, with DfC officials attending these meetings, reinforcing transparent engagement with the Sponsor Department.
- Strategic Initiatives Dashboard: High-priority internal audit recommendations are tracked monthly by the Finance & Operations Committee, chaired by the Sport NI Chair.

These measures reflect Sport NI's commitment to a culture of accountability, transparency, and continuous improvement. They demonstrate a strong and maturing governance ecosystem, underpinned by active Board oversight and timely management action .

Department for the Communities Partnership Arrangements

In addition, there were four Partnership meetings held during the year between the sponsor division of DfC and Sport NI in line with the provisions of the Partnership Agreement to discuss and monitor performance against the 2024-25 Business Plan throughout the year. Furthermore, 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.

House of Sport (HoS) Lease

IFRS 16 has been applied to the new House of Sport lease with DfC from 1 April 2024, recognising a right-of-use asset and lease liability. Although the lease, beginning on 1 April 2026, allows either party to terminate with 6 months' notice, management determined - based on operational, strategic, and economic factors - that it is not reasonably certain the option will be exercised. Therefore, the lease term is set at the full 12-year non-cancellable period, and both the lease liability and right-of-use asset are measured accordingly. Management will reassess this annually and update measurements if needed. Further details are provided in note 1.7 to the accounts.

Events after the Reporting Period

After the year end, Sport NI is continuing a Strategic Review of the Tollymore National Outdoor Centre ('TNOC' or the 'Centre') following storm damage and ongoing financial pressures. As a result, there have been redundancies and the Centre will remain closed during the review, which is assessing future viability, required investment and sustainable operating options. Events after the reporting period are disclosed in note 17 of the accounts.

Financial Governance Improvements

Following challenges identified in a prior-year internal audit review, Sport NI introduced strengthened financial governance arrangements, including appointing a G7 Accountant to oversee the finance function. As a result of these measures, the 2024–25 out-turn was delivered within 1% of budget—clear evidence of improved financial control and discipline .

Review of Governance Effectiveness

As Accounting Officer, I have reviewed the effectiveness of internal control across Sport NI, informed by internal audit activity, senior management assurance, external audit commentary, and stewardship reports. While the HIA's annual opinion for 2024–25 was assessed as 'Limited', I note that this rating does not reflect the substantive and documented improvement in control systems delivered throughout the year.

Sport NI has continued to meet all governance obligations with DfC, including four formal Partnership meetings, regular performance reporting, and compliance with all departmental governance requirements. Management continues to work closely with DfC to ensure adherence to expenditure approval protocols .

Conclusion – Assurance Over Governance and Control

Notwithstanding the concerns regarding the HIA's approach in finalising the 2024–25 Annual Opinion, the broader evidence base demonstrates that Sport NI has implemented strong, effective, and maturing governance arrangements. The Board and Executive have taken clear, measurable action to strengthen internal controls, improve risk management, tighten financial governance, and enhance transparency in all areas of oversight.

Whilst there is always for improvement, I am satisfied, as Accounting Officer, that Sport NI's systems for identifying inefficiency, managing conflicts of interest, preventing and detecting fraud, and safeguarding public funds are sound, well-governed, and operating effectively.

Accordingly, based on the full range of assurance available to me, I am confident that Sport NI's governance framework is robust, resilient, and fit for purpose, and that it continues to operate to the high standards expected of a public body in Northern Ireland.

Richard Archibald
Accounting Officer
Sport NI

Date: 26 August 2026

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

Sport NI annual pay awards are made in the context of the wider public sector pay policy. The pay remit for the Northern Ireland Civil Service, including senior civil servants (SCS), is normally approved by the Minister of Finance. Following the Minister of Finance for Northern Ireland's 24th April 2024 Written Ministerial Statement (WMS) on the budget, the NI public sector pay policy guidance was published on 31st May 2024 in FD (DoF) 07/24.

The pay award for Sport NI staff for 2024-25 has been finalised and paid during summer 2025. Staff pay is based on a system of pay scales for each grade, containing a number of pay points from minimum to maximum, allowing progression towards the maximum based on performance.

Within Sport NI, the Chief Executive is employed on terms similar to those of the Senior Civil Service. 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.

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

Service Contracts

Sport NI staff appointments are made in accordance with the Sport NI Recruitment and Selection Policy and Procedures, which require appointment to be on merit on the basis of fair and open competition. Unless otherwise stated below, the officials covered by this report hold appointments, which are open-ended. The notice period or compensation for early termination (other than for misconduct) of a contract is three months for the Chief Executive. Policy relating to notice periods and termination payments is contained in the Sport NI Staff Handbook and individual Terms and Conditions of Employment.

Remuneration and Pension Entitlements (Audited Information)

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

	2024-25				2023-24			
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**	95-100	-	51	145-150	85-90	-	35	120-125
Richard Archibald Director of Sport (Interim Chief Executive 14 August 2023 – date)	80-85	-	68	150-155	75-80	-	41	115-120
Nicola Algie Interim Head of Policy and Corporate Services (TP 26 November 2024)	20-25 (55-60 FYE)	-	29	45-50 (85-90 FYE)	-	-	-	-
Simon Burrows Interim Head of Finance (Resigned 17 January 2025)	50-55 (55-60 FYE)	-	18	70-75 (75-80 FYE)	35-40 (55-60 FYE)	-	12	45-50 (65-70 FYE)
Alan Curran Interim Head of Sports Systems (TP 2 December 2024)	20-25 (55-60 FYE)	-	40	60-65 (95-100 FYE)	-	-	-	-
John Hart Head of Policy and Innovation	60-65	-	26	85-90	50-55	-	20	75-80
Rebecca Hope Head of Sports Systems (Interim Director of Sport TP 2 December 2024)	20-25 (65-70 FYE)	-	18	35-40 (80-85 FYE)	-	-	-	-

Employee	2024-25				2023-24			
	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
Rebecca Morgan Chief Operating Officer (6 June 2022 – 22 September 2023)	-	-	-	-	30-35 (FYE 60-65)	-	-	30-35
Brian McKimm**** Acting Chief Operating Officer (2 October 2023 - date)	115-120	-	-	115-120	70-75	-	-	70-75
Orlagh Watters Interim Head of Sports Systems (TP ended 30 April 2024)	0-5 (50-55 FYE)	-	10	10-15 (60-65 FYE)	60-65	-	19	80-85

*Salary costs include salary arrears from previous financial years.

**As noted on page 24 of the Annual Report, there is currently an Interim CEO in place while the CEO was on an extended period of absence since July 2023 and left the organisation in November 2025. Accordingly, the above Remuneration Table includes details of both of the salaries paid for this position during 2024-25.

***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. Pension benefits are shown for the full year and, for staff temporarily promoted to the ELT, include amounts accrued in previous roles as well as during their promotion.

****Mr. Brian McKimm was appointed as the Acting Chief Operating Officer from 2 October 2023. Mr. McKimm was employed via an agency contract until August 2024 at which he was paid via his own personal service company. The total cost of his services in 2024-25 has been £115,439 (2023-24 £73,850).

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. This report is based on accrued payments made by Sport NI and thus recorded in these accounts.

Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue and Customs as a taxable emolument. Benefits in kind of £NIL were paid in 2024-25. (2023-24: £NIL)

Payments to Past Directors (Audited Information)

During 2024-25 there was £NIL paid to past directors for backdated pay awards (2023-24: £NIL).

Fair Pay Disclosures (Audited Information)

	25 th Percentile 2023-24	25 th Percentile 2024-25	Median 2023-24	Median 2024-25	75 th Percentile 2023-24	75 th Percentile 2024-25
Pay Point	£27,127	£28,483	£33,163	£35,117	£42,650	£44,783
Ratio	3.41	3.77	2.79	3.06	2.17	2.40

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 median pay calculations do not include overtime paid or pay awards. Increases in pay ratios since the prior year have been included. Median pay ratio for the financial year is consistent with the pay, reward and progression policies for the entity's employees taken as a whole.

The banded remuneration of the highest-paid director in Sport NI in the financial year 2024-25 was £105,000-£110,000 (2023-24: £90,000-£95,000). This was 3.06 times (2023-24: 2.79) the median remuneration of the workforce.

The highest-paid director in 2024-25 was different to the highest-paid director in 2023-24. Accordingly, the year-on-year pay ratio comparisons may not be directly comparable.

In 2024-25, no employees received remuneration in excess of the highest-paid director (2023-24: NIL). Remuneration ranged from £3,500 to £107,913 (2023-24: £3,500 to £91,665). These figures exclude overtime payments; however, the Remuneration and Pension Entitlements table includes overtime payments within ‘Salary’.

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.

Percentage Change in Remuneration

Percentage change for	2024-25 v 2023-24	2023-24 v 2022-23
Average employee salary and allowances	6%	-0.89%
Highest paid director's salary and allowances	16%	0%

The changes in the 25th percentile, median and 75th percentile pay ratios between 2023–24 and 2024–25 reflect normal movements in remuneration during the year. The shift primarily relates to adjustments at senior levels, which can have a proportionately greater effect on the ratios, given the overall size and structure of the organisation.

These changes do not reflect any significant alteration to the organisation's wider pay arrangements. Pay progression for employees continued to follow established public sector pay policy and grading structures, with no new employment models or material changes to workforce composition during the year.

The resulting median pay ratio is consistent with the organisation's pay, reward and progression framework. This approach is based on fair and transparent grading, job evaluation, and public sector pay principles, ensuring that remuneration continues to align appropriately with roles, responsibilities, and experience across the staff team.

No performance pay or bonuses were payable to the highest paid director 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 2024-25 (2023-24: Nil).

Board Members' Honoraria (Audited Information)

The Chair and Vice Chair receive annual honoraria of £29,644 (2023-24: £26,880) and £3,918 (2023-24: £3,500) respectively. In 2024-25, the two Chairs received honoraria, including pay arrears, totalling £35,090 (2023-24: £26,880). Honoraria of £3,918 were paid to the two Vice Chairs in post during 2024-25 (2023-24: £3,227).

In 2024 Sport NI received an FD letter detailing uplifts to Board members' salaries and, following a query, was provided with the previous FD letters for earlier years. The arrears were then calculated, and the uplifts were applied in 2024-25.

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 31/3/25 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/3/25	CETV at 31/3/24	Real increase in CETV
	£'000s	£'000s	£'000s	£'000s	£'000s
Antoinette McKeown Chief Executive**	20-25 plus NIL lump sum	2.5-5 plus NIL lump sum	394	336	44
Richard Archibald Director of Sport (Interim Chief Executive 14 August 2023 – date)	20-25 plus 0-5 lump sum	2-5.5 plus 0-2.5 lump sum	317	244	62
Nicola Algie Interim Head of Policy and Corporate Services (TP 26 November 2024)	15-20 plus NIL lump sum	0-2.5 plus NIL lump sum	196	170	23
Simon Burrows Interim Head of Finance (Resigned 17 January 2025)	0-5 plus NIL lump sum	0-2.5 plus NIL lump sum	29	12	13
Alan Curran Interim Head of Sports Systems (TP 2 December 2024)	20-25 plus 5-10 lump sum	0-2.5 plus 0-2.5 lump sum	317	278	36
John Hart Head of Policy and Innovation	5-10 plus NIL lump sum	0-2.5 plus NIL lump sum	80	60	15

Employee	Accrued pension at pension age as at 31/3/25 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/3/25	CETV at 31/3/24	Real increase in CETV
	£'000s	£'000s	£'000s	£'000s	£'000s
Rebecca Hope Head of Sports Systems (Interim Director of Sport TP 2 December 2024)	0-5 plus NIL lump sum	0-2.5 plus NIL lump sum	12	0	8
Orlagh Watters Interim Head of Sports Systems (TP ended 30 April 2024)	10-15 plus NIL lump sum	0-2.5 plus NIL lump sum	169	163	6

Mr. Brian McKimm was appointed as the Acting Chief Operating Officer from 2 October 2023. Mr. McKimm, until August 2024, was an agency employee and is now paid through his own personal service company and therefore is not entitled to a public sector pension.

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 104 employees (this includes leavers during 2024-25 and casual workers with pension membership). 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, is responsible for carrying out full valuations every three years. The latest full actuarial valuation was 31 March 2022. The outcome of this valuation was used as the basis for the valuation at 31 March 2024 and to set the level of contributions for employers from 1 April 2022 to 31 March 2025.

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

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

All assets, liabilities and operating costs relating to the pension scheme are processed through 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 12 staff were recharged to Lottery (2023-24: 16).

Employee contribution rates for all members for the period 1 April 2024 - 31 March 2025 were as follows:

Band	Range	Contribution Rate
1	£0 - £18,000	5.5%
2	£18,001 to £27,700	5.8%
3	£27,701 to £46,300	6.5%
4	£46,301 to £56,300	6.8%
5	£56,301 to £111,700	8.5%
6	>£111,700	10.5%

The employer contribution rate for 2024-25 was 19%. Further details about the NILGOSC pension scheme can be found in note 11 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) Regulations 1996 (as amended).

The Lifetime Allowance will end in April 2024 and will be replaced by the Lump Sum Allowance and The Lump Sum And Death Benefit Allowance.

HM Treasury provides the assumptions for discount rates for calculating CETVs payable from the public service pension schemes. On 27 April 2023, HM Treasury published guidance on the basis for setting the discount rates for calculating cash equivalent transfer values payable by public service pension schemes. In their guidance of 27 April 2023, HM Treasury advised that, with immediate effect, the discount rate adopted for calculating CETVs should be in line with the new SCAPE discount rate of 1.7.% above CPI inflation, superseding the previous SCAPE discount rate of 2.4% above CPI inflation. All else being the same, a lower SCAPE discount rate leads to higher CETVs. The HM Treasury Guidance of 27 April 2023 can be found at [Basis for setting the discount rates for calculating cash equivalent transfer values payable by public service pension schemes - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/guidance/basis-for-setting-the-discount-rates-for-calculating-cash-equivalent-transfer-values-payable-by-public-service-pension-schemes).

As at the year-end there have been no further changes to the SCAPE discount rate of 1.7% above CPI inflation since the HM Treasury guidance was published.

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

Details regarding formal triennial valuations of the pension scheme are included in note 11.

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.

	2024-25	2024-25	2024-25	2023-24
	£	£	£	£
	Permanent Staff	Others	Total	Total
Wages and Salaries	3,808,076	-	3,808,076	3,731,951
Social Security Costs	377,953	-	377,953	390,747
Pension Costs	672,118	-	672,118	635,969
Agency Costs	-	714,615	714,615	620,052
Sub Total	4,858,147	714,615	5,572,762	5,378,719
Less: Staff Costs Recharged to Sport NI Lottery Account	(602,735)	-	(602,735)	(564,885)
Less: Recoveries in Respect of Outward Secondments	(151,240)	-	(151,240)	(80,000)
Total Net Costs	4,104,172	715,615	4,818,787	4,733,834

Average Number of Persons Employed (Audited Information)

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

Sport NI

	2024-25			2023-24
	Permanently Employed	Others	Total	Total
	No.	No.	No.	No.
Directly employed	80	6	86	83
Seconded In	-	-	-	-
Seconded Out	3	-	3	2
Agency	-	15	15	13
Total	83	21	104	98

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

	2024-25			2023-24
	Permanently Employed	Others	Total	Total
	No.	No.	No.	No.
Directly employed	12	-	12	16
Seconded In	-	-	-	-
Seconded Out	-	-	-	-
Agency	-	-	-	-
Total	12	-	12	16

Number of Directors (Audited Information)

Director's Salary (Actual)	2024-25	2023-24
£0-£5,000	-	-
£5,000-£10,000	-	-
£10,000-£15,000	-	-
£15,000-£20,000	-	-
£20,000-£25,000	-	-
£25,000-£30,000	-	-
£30,000-£35,000	-	-
£35,000-£40,000	-	-
£45,000-£50,000	-	-
£50,000-£55,000	-	1
£55,000-£60,000	2	-
£60,000-£65,000	1	1
£65,000-£70,000	1	-
£70,000-£75,000	-	1
£75,000-£80,000	-	1
£80,000-£85,000	1	-
£85,000-£90,000	-	1
£90,000-£95,000	-	-
£95,000-£100,000	1	-
£100,000-£105,000	-	-
£105,000-£110,000	-	-
£110,000-£115,000	-	-
£115,000-£120,000	1	-
Total Number of Directors	7*	5*

*This total includes both the CEO and Interim CEO.

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 £95-100k (annual salary), (2023- 24: £85-90k including arrears). The Chief Executive is an ordinary member of the Northern Ireland Local Government Officers' Superannuation Committee (NILGOSC) pension scheme. As noted on page 24 of the Annual Report, there is currently an Interim CEO in place while the CEO was on an extended period of absence.

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
2024-25				
Directly Employed	3	42	3	43
Board*	-	-	-	-
Agency/Secondments	1	7	-	10
Total	4	49	3	53

	Male Directors	Male Employees	Female Directors	Female Employees
2023-24				
Directly Employed	3	43	2	42
Board*	-	-	-	-
Agency/Secondments	1	7	-	6
Total	4	50	2	48

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

Staff Turnover

Sport NI had 12 leavers during 2024-25 and 16 new starts (2023-24: 15 leavers and 14 new starts). Turnover percentage is 11% (14% 2023-24).

Sickness Absence Data

The number of sick days reported in 2024-25 was 1004 (2023-24: 588). Sport NI had an average of 12 days absence per full time equivalent person in 2024-25 (2023-24: 7). Sport NI management are committed to managing sickness absence to support staff in line with the organisation's policy.

Staff Engagement Scores

The Sport NI Staff Engagement Working Group met four times 2024/25 (2023/24 five times). Established in 2022 after the first staff engagement survey and report, the group is made up of a cross section of team representatives from across Sport NI and all staff are encouraged to provide feedback via the group.

There was no staff survey in 2024 to allow for progress to be made on 2023 staff survey. Following staff feedback from 2023, a separate survey for agency staff was also conducted. The results and survey report showed an improvement on the previous year with the overall Employee Engagement score increasing from 36 to 59.

Staff Policies Applied During the Financial Year

Performance Management

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

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

Employment, training and advancement of disabled persons

Sport NI values and welcomes diversity and is committed to creating a truly inclusive workplace for all and appoints candidates based on merit through fair and open competition. Panel members must complete mandatory recruitment and selection training prior to participating on any selection panel. This training includes specific learning on equality and diversity, relevant legislation and reasonable adjustments for disabled candidates. Unconscious bias training is available to all staff.

To maintain and promote a disability inclusive workplace, Sport NI has policies in place to support reasonable adjustments to working practices or the work environment as required by disabled persons.

Learning & Development

Sport NI recognises the importance of having skilled and engaged employees and continues to invest in learning and development. Development and delivery of generic staff training is centralised under LInKS Training Management System. Training is delivered using a variety of learning delivery channels (including on-line, webinars), providing flexible access to learning. Coherent learning pathways are aligned to both corporate need and the Sport NI Competency Framework.

Talent management is a key theme of the Sport NI strategy and highlights the importance of the development conversation between managers and staff, with a number of resources already available. Sport NI offers a wide range of career development opportunities through mentoring, secondment and interchange opportunities, elective transfers, temporary promotion, job rotation and job shadowing.

Equality, Diversity and Inclusion

Sport NI values and welcomes diversity and is committed to creating a truly inclusive workplace for all. We deliver an ambitious diversity and inclusion programme of work through the implementation of our Diversity Action Plan, which sets out our priorities for action by diversity and inclusion theme and cross-cutting priorities.

Equality is a cornerstone consideration in the development and review of all HR policies which determine how staff are recruited and appointed, their terms and conditions, how they are managed and developed, assessed, recognised and rewarded. Sport NI continues to meet its statutory obligations under the Fair Employment & Treatment (NI) Order 1998, which includes submission of an annual Fair Employment Monitoring

Return and a tri-annual Article 55 Review to the Equality Commission for NI (ECNI), both of which assess the composition of Sport NI's workforce and the composition of applicants and appointees. As a public authority, Sport NI has due regard to the need to promote equality of opportunity and regard to the desirability of promoting good relations across a range of categories outlined in Section 75 of the Northern Ireland Act 1998 in carrying out its functions.

Employee Consultation and Trade Union Relationships

At Sport NI, we believe that a strong and positive relationship with our employees and their representatives is essential for achieving our goals and delivering high-quality services. As a recognised trade union, NIPSA plays an important role in representing the views and interests of our employees. We are committed to working in partnership with NIPSA to ensure that our HR policies and practices are fair, transparent, and responsive to the needs of our workforce. Through our Joint Negotiating and Consultative Committee (JNCC), we engage in regular and constructive dialogue with NIPSA representatives, discussing issues of mutual concern and identifying opportunities for improvement. We are proud of the productive and collaborative relationship we have built with NIPSA and look forward to continuing to work together to create a positive and inclusive workplace culture at Sport NI.

Health and Safety

Sport NI is committed to sensibly managing risks to protect our staff and business users. Sport NI recognises good health and safety management is characterised by strong leadership involving the Board, ELT, workers, suppliers, contractors and customers. Sport NI has reviewed Health and Safety Policy and is drafting a new Health and Safety Management Plan in conjunction with NIPSA for implementation.

Expenditure on Consultancy

Consultancy costs in the year (excluding managed service) were £NIL (2023-24: £NIL).

Off-Payroll Disclosures

Off-payroll engagements are those where individuals are not on the entity's payroll. In line with HM Treasury requirements, the Department of Finance requires disclosure of such engagements that cost more than £245 per day.

Highly paid off-payroll worker engagements as at 31 March 2025, earning £245 per day or greater

	2024-25	2023-24
Number (No.) of existing engagements as of 31 March 2025	1	1
Of which, no. that existed		
Less than 1 year	-	1
For between 1 and 2 years	1	-

All highly paid off-payroll workers engaged at any point during the year ended 31 March 2025, earning £245 per day or greater

	2024-25	2023-24
Number (No.) of temporary off-payroll workers engaged during the year ended 31 March 2025	1	1
Of which,		
Not subject to off-payroll legislation	-	1
Subject to off-payroll legislation and determined as in-scope of IR35	1	-
Subject to off-payroll legislation and determined as out-of-scope of IR35	-	-
No. of engagements reassessed for compliance or assurance purposes during the year	1	-

For any off-payroll engagements of board members, and/or senior officials with significant financial responsibility, between 1 April 2024 and 31 March 2025

	2024-25	2023-24
No. of off-payroll engagements of board members, and/or, senior officials with significant financial responsibility, during the financial year	1	1
Total no. of individuals on payroll and off-payroll that have been deemed "board members and/or senior officials with significant financial responsibility", during the financial year. This figure should include both on payroll and off- payroll engagements	6	5

As noted on page 38 Mr. Brian McKimm was appointed as the Acting Chief Operating Officer from 2nd October 2023. Until August 2024 he was an agency employee, after which he has been paid through his own personal service company. Mr. McKimm is an off-payroll worker. His appointment using this route was necessary due to the significant issues being dealt with by the management team and the lack of success with recruitment exercises.

Reporting of Exit Packages (Audited Information)

No voluntary exit packages were offered during 2024-25, therefore the cost of exit packages in 24-25 was NIL (2023- 24: NIL).

Richard Archibald
Accounting Officer
Sport NI

Date: 26 August 2026

Assembly Accountability and Audit Report

The Assembly Parliamentary Accountability and Audit Report brings together the key Assembly accountability documents. It includes:

- Assembly Accountability Disclosure Notes; and
- The Certificate and Report of the Comptroller and Auditor General to the Northern Ireland Assembly.

Assembly Accountability Disclosure Notes

• Losses and Special Payments (Audited Information)

There was a loss of £202 reported for the year (2023-24: £1,803). There were no special payments in the year ended 31 March 2025 (2023-24: Nil).

• Fees and Charges (Audited information)

Tollymore National Outdoor Centre (TNOC) is the only operation within Sport NI that would have a significant level of income generation (see further details below). For all other areas a detailed analysis of fees and charges information is not provided as the income and full costs of each service are immaterial.

Skills and Leadership course provision at the Centre in TNOC are subsidised by funding received from DfC. TNOC activities where no market value exists, full cost recovery is applied to prevent direct competition.

TNOC income is mainly generated through booking of courses; climbing wall use; accommodation; venue hire; and catering. During the year, TNOC generated £230,073 of income (2023-24: £233,861) against costs of £1,276,657 (2023-24: £1,105,813).

• Remote Contingent Liabilities (Audited information)

Sport NI is also required to report liabilities for which the likelihood of a transfer of economic benefit in settlement is too remote to meet the definition of contingent liability. There were no remote contingent liabilities for the year ended 31 March 2025 (31 March 2024: Nil). Contingent liabilities are disclosed in note 15 of the Financial Statements.

Regularity of Expenditure

There was no irregular expenditure in 2024-25 (2023-24: £NIL).

Richard Archibald
Accounting Officer,
Sport NI

Date: 26 August 2026

Sports Council for Northern Ireland ('Sport NI') Exchequer Account 2024-25

THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NORTHERN IRELAND ASSEMBLY

Opinion on financial statements

I certify that I have audited the financial statements of the Sports Council for Northern Ireland Exchequer Account for the year ended 31 March 2025 under the Recreation and Youth Service (Northern Ireland) Order 1986. The financial statements comprise: the Statement of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards.

I have also audited the information in the Accountability Report that is described in that report as having been audited.

In my opinion the financial statements:

- give a true and fair view of the state of Sports Council for Northern Ireland Exchequer Account's affairs as at 31st March 2025 and Sports Council for Northern Ireland Exchequer Account's net expenditure for the year then ended; and
- have been properly prepared in accordance with the Recreation and Youth Service (Northern Ireland) Order 1986 and Department of the Communities directions issued thereunder.

Opinion on regularity

In my opinion, in all material respects the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly 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 (ISAs) (UK), applicable law and Practice Note 10 'Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my certificate.

My staff and I are independent of Sports Council for Northern Ireland Exchequer Account in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Conclusions relating to going concern

In auditing the financial statements, I have concluded that Sports Council for Northern

Ireland Exchequer 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 Sports Council for Northern Ireland Exchequer 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.

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

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

Other Information

The other information comprises the information included in the Annual Report other than the financial statements, the parts of the Accountability Report described in that report as having been audited, and my audit certificate and report. The Accounting Officer is responsible for the other information included in the annual report. 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, based on the work undertaken in the course of the audit:

- the parts of the Accountability Report to be audited have been properly prepared in accordance with Department for Communities directions made under the Recreation and Youth Service (Northern Ireland) Order 1986; and
- the information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

In light of the knowledge and understanding of the Sports Council for Northern Ireland Exchequer Account and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report and Accountability

Report.

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; or
- the financial statements and the parts of the Accountability Report to be audited are not in agreement with the accounting records; or
- certain disclosures of remuneration specified by the Government Financial Reporting Manual are not made; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with the Department of Finance's guidance.

Responsibilities of the Accounting Officer for the financial statements

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

- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- 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;
- ensuring the annual report, which includes the Remuneration and Staff Report is prepared in accordance with the applicable financial reporting framework; and
- assessing the Sports Council for Northern Ireland Exchequer Account'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 Sports Council for Northern Ireland Exchequer Account 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 Recreation and Youth Service (Northern Ireland) Order 1986.

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.

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulation, including fraud.

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to the Sports Council for Northern Ireland through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included the Recreation and Youth Service (Northern Ireland) Order 1986;
- making enquires of management and those charged with governance on Sports Council for Northern Ireland's compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibility of Sports Council for Northern Ireland Exchequer Account's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the following areas: revenue recognition, expenditure recognition, posting of unusual journals;
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- documenting and evaluating the design and implementation of internal controls in place to mitigate risk of material misstatement due to fraud and non-compliance with laws and regulations;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate;
- addressing the risk of fraud as a result of management override of controls by:
 - performing analytical procedures to identify unusual or unexpected relationships or movements;
 - testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
 - assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
 - investigating significant or unusual transactions made outside of the normal course of business.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my certificate.

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

Report

I have no observations to make on these financial statements.

Dorinnia Carville

Comptroller and Auditor General

Northern Ireland Audit Office

106 University Street

BELFAST

BT7 1EU

17th September 2026

FINANCIAL STATEMENTS

Statement of Comprehensive Net Expenditure

For the year ending 31 March 2025

		2024-25	2023-24
	Notes	£	£
Income from sale of goods and services	4A	2,443,965	2,098,875
Other operating income	4B	(1,769)	11,000
Total Operating Income		2,442,196	2,109,875
Staff Costs	3A	(5,572,762)	(5,378,719)
Expenditure on Sports	3B	(3,087,502)	(3,811,453)
Other operating expenditure	3C	(1,254,791)	(1,175,511)
Depreciation and impairment charges	5/6	(869,373)	(704,107)
Total Operating Expenditure		(10,784,428)	(11,069,790)
Net Operating Expenditure		(8,342,232)	(8,959,915)
Finance Expense		(69,455)	(1,300)
Net Expenditure for the Year		(8,411,687)	(8,961,215)
Other Comprehensive Net Expenditure			
Items that will not be reclassified to net operating expenditure:			
Net gain/(loss) on revaluation of Property, Plant and Equipment	3C/5	457,839	351,782
Net gain/(loss) on revaluation of Intangible Assets	6	852	300
Actuarial gain/(loss) on pension scheme	11e	(14,000)	18,000
Comprehensive Net Expenditure for the Year		(7,966,996)	(8,591,133)

The notes on pages 62 to 91 form part of these accounts

Statement of Financial Position

As at 31 March 2025

	Notes	2024-25 £	2023-24 £
Non-current assets:			
Property, plant and equipment	5	7,383,158	6,280,504
Intangible assets	6	54,653	85,052
Total non-current assets		7,437,811	6,365,556
Current assets:			
Trade and other receivables	8	437,901	284,908
Cash and cash equivalents	7	412,123	370,107
Total current assets		850,024	655,015
Total assets		8,287,835	7,020,571
Current liabilities			
Leasehold liabilities	9	(65,097)	(57,128)
Trade and other payables	9	(992,483)	(1,162,821)
Grants Payable	9	(845,551)	(1,490,122)
Total current liabilities		(1,903,131)	(2,710,071)
Total assets less current liabilities		6,384,704	4,310,500
Non-current liabilities			
Leasehold Liabilities	9	(1,433,393)	(61,087)
Total non-current liabilities		(1,433,393)	(61,087)
Total assets less total liabilities		4,951,311	4,249,413
Taxpayers' equity and other reserves			
General reserve		1,740,760	1,174,925
Revaluation reserve		3,210,551	3,074,488
Total equity		4,951,311,	4,249,413

The notes on pages 62 to 91 form part of these accounts. The financial statements on pages 58 to 61 were approved by the Board on 26 August 2026 and were signed on its behalf by:

Richard Archibald
Accounting Officer
Sport NI

Date: 26 August 2026

Statement of Cashflow

For the year ending 31 March 2025

		2024-25	2023-24
	Notes	£	£
Cash flows from operating activities			
Net operating expenditure		(8,342,232)	(8,959,915)
Adjustments for non-cash transactions	3C	923,788	767,900
Decrease/(Increase) in trade and other receivables	7	(152,993)	359,154
Increase/(Decrease) in payables	9	(814,909)	(436,634)
Increase/(Decrease) in pension fund payable less actuarial losses		(14,000)	18,000
Net cash outflow from operating activities		(8,400,346)	(8,251,495)
Cash flows from investing activities			
Purchase of non-financial assets	5/6	(27,328)	(156,733)
Net cash outflow from investing activities		(27,328)	(156,733)
Cash flows from financing activities			
Capital element of payments in respect of leases		(75,772)	(53,198)
Interest on lease liabilities		(69,455)	(1,300)
Grants from sponsoring department	SCTE	8,614,917	8,230,455
Net financing		8,469,690	8,175,957
Net increase/(decrease) in cash and cash equivalents in the period		42,016	(232,271)
Cash and cash equivalents at the beginning of the period		370,107	602,378
Cash and cash equivalents at the end of the period		412,123	370,107

The notes on pages 62 to 91 form part of these accounts.

Statement of Changes in Taxpayers' Equity

As at 31 March 2025

	General Fund £	Pension Reserve £	Revaluation Reserve £	Taxpayers' Equity £
Balance at 31 March 2023	1,537,325	-	3,007,766	4,545,091
Grants from Sponsoring Department	8,230,455	-	-	8,230,455
Comprehensive Net Expenditure for the Year	(8,961,215)	-	-	(8,961,215)
Actuarial Gain and Losses	-	18,000	-	18,000
Net Gain on Revaluation of Non-Current Assets	-	-	352,082	352,082
Auditors Remuneration	65,000	-	-	65,000
Other reserves movements including transfers	303,360	(18,000)	(285,360)	-
Balance as at 31 March 2024	1,174,925	-	3,074,488	4,249,413
Grants from Sponsoring Department	8,614,917	-	-	8,614,917
Comprehensive Net Expenditure for the Year	(8,411,687)	-	-	(8,411,687)
Actuarial Gain and Losses	-	(14,000)	-	(14,000)
Net Gain on Revaluation of Non-Current Assets	-	-	458,691	458,691
Auditors Remuneration	70,000	-	-	70,000
Other reserves movements including transfers	292,605	14,000	(322,628)	(16,023)
Balance as at 31 March 2025	1,740,760	-	3,210,551	4,951,311

The notes on pages 62 to 91 form part of these accounts.

Notes to the Accounts

1. Statement of Accounting Policies

The financial statements have been prepared in accordance with the 2024-25 Government Financial Reporting Manual (FReM) issued by the Department of Finance. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of Sport NI, for the purpose of giving a true and fair view has been selected. The particular policies adopted by Sport NI are described below. They have been applied consistently in dealing with items considered material to the accounts.

1.1 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 financial statements are stated in Sterling, which is the functional and presentational currency.

1.2 Property, plant and equipment and intangible assets

Sport NI applied a capitalisation limit of £1,000 to individual items. Items below the £1,000 threshold were charged directly to the Statement of Comprehensive Net Expenditure.

1.3 Depreciation

Depreciation/amortisation has been provided using the straight-line method so as to write off each asset over its estimated useful life. Depreciation/amortisation is charged from the month acquired/coming into use, and not in the month in which it is disposed of.

Assets are depreciated over their useful lives as follows:

Buildings	10-25 Years
Computer Equipment	2-10 Years
Furniture and Fittings	2-10 Years
Specialist Sports Equipment	7-10 Years
Motor Vehicles	4-10 Years
Intangible Assets – Computer Equipment	2-10 Years

An impairment review is carried out annually, any loss in value which exceeds the credit in the revaluation reserve is then charged to the Statement of Comprehensive Net Expenditure.

1.4 Intangible assets

Expenditure on intangible assets is recognised when Sport NI controls the asset; it is probable that future economic benefits attributable to the asset will flow to Sport NI; and the cost of the asset can be reliably measured. Purchased software and licenses lasting for more than one year are capitalised as intangible assets where expenditure of £1,000 or more is incurred.

Intangible assets are revalued annually using appropriate indices compiled by the Office for National Statistics. Any surplus/loss on revaluation is treated as follows:

- Unrealised surplus arising from revaluation of intangible assets is credited to the Revaluation Reserve unless it reverses a decrease of the same asset previously recognised in the Statement of Comprehensive Net Expenditure, to that extent.
- Losses arising from the revaluation of intangible assets are debited to the Revaluation Reserve to the extent that gains were recorded previously, and otherwise to the Statement of Comprehensive Net Expenditure.

Amortisation is calculated on a straight-line basis over the shorter of the term of the licence and the useful economic life. Intangible assets are reviewed annually for impairment.

1.5 Revaluation of non-current assets

Non-current assets included in the Statement of Financial Position are reviewed annually to ensure that they are stated at fair value. This is carried out through applying indices. Increases in valuations are credited to the Revaluation Reserve. Downward movements are accounted through the revaluation reserve to the extent that there is a credit in that reserve that relates to the revalued asset.

Tollymore National Outdoor Centre is formally valued by Land and Property Services every five years, supplemented by annual desktop valuations. The last full valuation was undertaken at 31 March 2025.

1.6 Operating Income

• Government Grants

Grant-in-Aid received used to finance activities and expenditure which support the statutory and other objectives of the entity is treated as financing, and credited to the General Reserve, because it is regarded as contributions from a controlling party which give rise to a financial interest in the residual interest of NDPBs.

• Lottery Recharges

Administrative overheads and salaries are apportioned to the Lottery Distribution fund and comprise administrative costs and salaries incurred by Sport NI from which the Lottery benefited indirectly. The apportionment is made at full economic cost and calculated on appropriate bases. Recharges of expenses and salaries are shown in other income.

- **Other Operating Income**

All other operating income received is credited to income in the year in which it is receivable. Fees and charges for services provided by Sport NI are determined in accordance with HM Treasury's "Fees and Charges Guide".

1.7 Leases

IFRS 16 Leases for the public sector replaced IAS 17 effective 1 April 2022. Existing leases for the House of Sport (HoS) and Sports Institute (UUJ) are now recognised as right-of-use (ROU) assets and corresponding lease liabilities on the Statement of Financial Position, measured at the present value of outstanding payments discounted by HM Treasury rates.

ROU assets are initially measured at cost and depreciated on a straight-line basis over the lease term or asset's useful life, whichever is shorter. HoS and UUJ are depreciated straight-line over the lease term, with lease liabilities reduced for payments and increased for interest charges. Previously, under IAS 17, lease payments were expensed as rental charges. ROU assets appear under property, plant and equipment; lease liabilities are presented separately.

The HoS lease is recognised per IFRS 16 and FReM guidance. Management assessed that the six-month termination option is not reasonably certain to be exercised, setting the lease term at 12 years from 1 April 2024. As the implicit rate cannot be determined, the HM Treasury incremental borrowing rate for 2024 (4.72%) is used to measure lease liability at initial recognition.

Short-term and low-value leases are excluded from ROU asset and liability recognition. Their payments are expensed in the Statement of Comprehensive Net Expenditure as incurred.

1.8 Financial Instruments

Sport NI is not exposed to the same degree of financial risk faced by business entities. This is due to the organisation being essentially a non-trading entity and financed as a Non-Departmental Public Body. It has no powers to borrow or invest in surplus funds and has limited year-end flexibility. It is therefore exposed to little liquidity, currency or market risks. Sport NI does not hold any complex financial instruments and there is no impact on the financial risk of the organisation.

1.9 Financial Assets

- **Trade and other receivables**

Trade and other receivables mainly arise from regular users of services at the House of Sport and Tollymore National Outdoor Centre. Bad debt provision is assessed annually. Receivables do not carry any interest and are recognised at their recoverable amount, which equates to their fair value.

- **Cash and Cash Equivalents**

Cash and cash equivalents comprise cash in hand and current balances with banks which are readily convertible to known amounts of cash and which are subject to insignificant risk of changes in value and have an original maturity of three months or less.

1.10 Financial Liabilities

- **Trade and other payables**

Trade payables represent liabilities for goods and services provided to Sport NI 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.

- **Grant Payables**

Grant payables relate to any amounts of unpaid grant at 31 March 2025 where the underlying activity took place no later than 31 March 2025 and have been included in the Statement of Comprehensive Net Expenditure.

1.11 Payment of Grants

Sport NI 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 Expenditure in the year in which the underlying activity giving entitlement to the grant occurs. Any amounts of unpaid grant at 31 March each year are included as liabilities in the Statement of Financial Position.

1.12 Provisions

Sport NI provides for legal or constructive obligations which are of uncertain timing or amount at the reporting period date on the basis of the best estimate of the expenditure required to settle the obligation.

1.13 Contingent liabilities

In addition to contingent liabilities disclosed in accordance with IAS 37, Sport NI discloses for Assembly reporting and accountability purposes certain statutory and non-statutory contingent liabilities where the likelihood of a transfer of economic benefit is remote, but which have been reported to the Assembly in accordance with the requirements of Managing Public Money Northern Ireland.

Where the time value of money is material, contingent liabilities which are required to be disclosed under IAS 37 are stated at discounted amounts and the amount reported to the Assembly separately noted. Contingent liabilities that are not required to be disclosed by IAS 37 are stated at the amounts reported to the Assembly.

1.14 Critical accounting estimates 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's accounting policies. Sport NI continually evaluate the estimates, assumptions and judgements based on available information and experience. As the use of estimates is inherent in financial reporting, actual results could differ from these estimates. The estimates and assumptions which have the most significant risk of causing a material adjustment to the carrying amounts of assets and liabilities are discussed below:

- **Lease term (HoS) and 6-Month Notice Clause**

The HoS lease agreement contains a 6-month notice period allowing either party to terminate the lease early. In determining the lease term, management assessed whether it is reasonably certain that the termination option will be exercised. Taking into account operational requirements, accommodation strategy and economic incentives, management concluded that it is not reasonably certain that the 6-month notice will be exercised.

Accordingly, under IFRS 16, the lease term has been determined as the full 12-year non-cancellable period, and the lease liability and ROU asset have been measured on this basis.

Management will continue to review this assessment annually and will re-measure the lease liability and ROU asset if circumstances change.

- **Depreciation of property, plant and equipment**

Depreciation is provided in the accounts so as to write down the respective assets to their residual values over their expected residual lives and as such the selection of the estimated useful lives and the expected residual values of the assets require the use of estimates and judgements. Details of the estimated useful lives are shown above in note 1.3.

- **Impairment of property, plant and equipment**

Where there is an indication that the carrying values of items of property, plant and equipment may have been impaired through events or changes in circumstances, a review will be undertaken of the recoverable amount of that asset.

- **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.

- **Pension Asset/Liability**

Sport NI accounts for pensions and other post-retirement benefits in line with IAS 19. In determining the pension cost and the defined benefit obligation of the pension scheme, a number of assumptions are used by the Actuary. These include the discount rate, salary growth, price inflation, the expected return on the schemes investments and mortality rates. Further details are contained in the Staff Report and note 1.15 below.

- **PPE Revaluation**

Land and buildings are carried on the basis of a professional valuation carried out by Land and Property Services (LPS) based on a number of assumptions which are explained in full within the valuation report. A valuation is carried out annually in accordance with the Appraisal and Valuation Manual produced jointly by the Royal Institute of Chartered Surveyors (RICS), the Incorporated Society of Valuers and Auctioneers (ISVA) and the Institute of Revenues Rating and Valuation (IRRV).

- **Accrued Expenditure**

Sport NI has prepared these accounts on the required accruals basis and has made adjustments to include expenditure incurred which has not been paid for at the end of the financial year. The value of these adjustments is based on quotations and invoices however in some circumstances, cost is estimated based on the best information available at the time.

1.15 Value Added Tax

Sport NI is registered for Value Added Tax (VAT) but cannot reclaim VAT on purchases. All purchase transactions are therefore stated inclusive of VAT.

1.16 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 has recognised flexi balances and annual leave entitlements that have been earned by year end but not yet taken. These are included in current liabilities.

1.17 Pension Costs

Past and present employees are covered by the provisions of the Northern Ireland Local Government Officers' Superannuation Committee (NILGOSC) Scheme. In accordance with IAS 19 the Scheme Managers / trustees are required to undertake a sensitivity analysis for each significant actuarial assumption as at the end of the reporting period, showing how the defined benefit obligation would have been affected by changes in the relevant actuarial assumption that were reasonably possible at that date. This analysis, including details of the methods and assumptions used in preparing the sensitivity analysis, the limitation of these methods, and the reasons for any changes in methods and assumptions used in preparing the sensitivity analysis, are set out in Note 11 to the Accounts.

The pension costs are assessed in accordance with the advice of independent qualified actuaries using the market-led approach. The latest actuarial valuation of the scheme was at 31 March 2025.

Pension scheme assets are measured using market value. Pension scheme liabilities are measured using the projected unit method and discounted at the current rate of return on a high-quality corporate bond of equivalent term to the liability. Pension scheme assets are only recognised on the balance sheet if there are expected future economic benefits to Sport NI.

The increase in the present value of the liabilities of Sport NI's defined benefit pension scheme arising from employee service in the period is charged to the Statement of Comprehensive Net Expenditure so as to recognise the cost of pensions over the employees' working lives.

Actuarial gains and losses are recognised in Other Comprehensive Net Expenditure.

1.18 Reserves

- **General Reserve**

This is the balance arising from recurrent grants provided by the sponsor department (DfC) through grant-in-aid and the net expenditure as reported in the Statement of Comprehensive Net Expenditure for the year.

- **Revaluation Reserve**

The revaluation reserve reflects the unrealised element of the cumulative balance of indexation and revaluation adjustments to assets.

- **Pension Reserve**

This is the balance required by Sport NI to meet the current deficit in its share of the NILGOSC pension scheme.

1.19 Accounting standards, interpretations and amendments to published standards adopted in the year ended 31 March 2025

Additional or revised accounting standards and new (or amendments to) interpretations contained within FReM 2024-25 have been considered. The adoption of these standards has not had a significant impact on Sport NI's financial position or results.

1.20 Accounting standards, interpretations and amendments to published standards not yet effective

Sport NI has reviewed new accounting standards that have been issued but are not yet effective, nor adopted early for these accounts.

- **IFRS 17 Insurance Contracts**

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 principles 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 Sport NI's Financial Statements.

- **Non-investment Asset Valuations**

In December 2023, HM Treasury released an exposure draft proposing changes to the valuation and accounting treatment of non-investment assets (e.g., PPE, intangible assets). These changes will be included in the 2025–26 FReM for mandatory implementation.

Key changes include:

- References to assets being held for “service potential” and the classifications “specialised / non-specialised” are removed.
- Non-investment assets will instead be described as being held for their “operational capacity.”
- The valuation basis remains Existing Use Value (EUV).
- An adaptation to IAS 16 will withdraw the requirement to revalue an asset where its fair value materially differs from its carrying value.

Assets will now be valued using one of the following approaches:

1. A quinquennial (5-year) revaluation supplemented by annual indexation;
2. A rolling 5-year valuation programme, with annual indexation in the intervening years;
3. For non-property assets, the application of appropriate indices;
4. In rare cases, where indices are unavailable, a quinquennial valuation supplemented by a year-3 desktop revaluation.

The option to measure intangible assets using the revaluation model has been withdrawn. Accordingly, the carrying value of intangible assets at 31 March 2025 will be treated as historic cost from 1 April 2025.

- **Indexation Issues and ONS Announcement**

Sport NI applies Producer Price Indices (PPIs) published by the Office for National Statistics (ONS) to index non-property assets at year-end. As in previous years, the December indices have been used for 2024–25.

Ordinarily, an assessment is performed following publication of the March indices to ensure that movement between December and March is not materially significant. However, in March 2025, the ONS announced an issue with the chain-linking methodology used to calculate PPIs (affecting data from 2008 onwards) and paused publication while the issue is resolved.

At the time of preparing these accounts:

- The potential impact cannot be reliably determined;
- Given the value of the non-property assets concerned, Sport NI does not expect a material impact on the 2024–25 financial statements;
- PPI publication is expected to resume during 2025–26, at which point indexation will be updated accordingly.

• IFRS 18: Presentation and Disclosure in Financial Statements

IFRS 18 Presentation and Disclosure in Financial Statements will replace IAS 1 Presentation of Financial Statements and is effective for annual reporting periods beginning on or after 1 January 2027 in the private sector. The public sector implementation date is not yet confirmed, and the impact of IFRS 18 on the public sector (including Sport NI) is still under assessment.

2. Operating Costs by Operating Segment

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

3. Expenditure

3A Staff Costs

	Directly Employed	Other	2024-25 Total	2023-24 Total
	£	£	£	£
Wages and Salaries	3,808,076	-	3,808,076	3,731,951
Social Security Costs	377,953	-	377,953	390,747
Pension Costs	672,118	-	672,118	635,969
Agency Costs	-	714,615	714,615	620,052
	4,858,147	714,615	5,572,762	5,378,719
Less: Staff Costs Recharged to Sport NI Lottery Account	(602,735)	-	(602,735)	(564,885)
Less: Recoveries in Respect of Outward Secondments	(151,240)	-	(151,240)	(80,000)
	4,104,172	714,615	4,818,787	4,733,834

3B Expenditure on Sports

	Grants	Other Programme	2024-25 Total	2023-24 Total
	£	£	£	£
Outcome 1*	1,572,763	847,419	2,420,182	2,419,020
Outcome 2**	-	333,184	333,184	416,056
COVID Support	2,000	401	2,401	34,893
Capital Programme	339,789	(8,054)	331,735	941,484
	1,914,552	1,172,950	3,087,502	3,811,453

* **Outcome 1:** People adopting and sustaining participation in sport and physical activity.

****Outcome 2:** Our athletes among the best in the world.

3C Other Operating Expenditure

	2024-25	2023-24
	Total	Total
	£	£
Computer Software and Support	425,962	251,812
Managed Services	188,966	303,210
Rent and Rates	77,905	165,837
Caretaking and Cleaning	100,188	87,719
Recruitment, Training and Restructure	7,383	11,201
Legal Fees	85,383	19,362
Telephones and postage	19,838	14,834
Heat and Light	48,198	52,771
Research	8,256	17,203
Insurance	41,049	32,480
Courses, Meetings and Seminars	5,635	2,321
Sundry Expenses	1,359	1,167
Publicity and Publications	87,804	63,527
Repairs & Maintenance	17,204	6,710
Memberships and Subscriptions	14,124	15,283
Printing & Stationery	3,831	3,700
Travel and Subsistence	8,826	25,229
Internal Audit	29,382	28,462
Losses / Bad Debt Write Off	-	1,803
Consultancy	4,194	2,838
Hospitality & Networking	5,271	3,671
Fees and Bank Charges	231	578
<u>Non-Cash Items:</u>		
Auditors' remuneration	70,000	65,000
Loss/(Profit) on disposal	3,700	-
Permanent Diminution	102	(1,207)
Other Operating Expenditure	1,254,791	1,175,511
Depreciation	838,122	673,990
Amortisation	31,251	30,117
Total Other Operating Expenditure	2,124,164	1,879,618

4. Income

4A Revenue from Contracts with Customers

	2024-25 Total £	2023-24 Total £
Lottery recharges	1,978,258	1,664,861
TNOC income from services	230,073	233,861
Staff Seconded to other parties	151,240	80,000
Other service charges	84,394	120,153
Total	2,443,965	2,098,875

4B Other Operating Income

EU funding	(1,769)	11,000
Total	(1,769)	11,000
Total Income	2,442,196	2,109,875

5. Property, plant and equipment

2024-25	Buildings & Leasehold	Specialist Sports Equipment	Furniture and Fittings	Motor Vehicles	Information Technology	Total
Cost or Valuation	£	£	£	£	£	£
At 1 April 2024	5,899,856	1,144,403	370,162	194,105	557,260	8,165,786
Additions	1,452,868	-	23,418	3,911	-	1,480,197
Adjustments	6,300	241	-	-	-	6,541
Disposals	-	(172,673)	(2,384)	-	(31,010)	(206,067)
Revaluation	(111,503)	-	-	-	-	(111,503)
Indexation	509	31,311	5,959	2,690	131	40,600
At 31 March 2025	7,248,030	1,003,282	397,155	200,706	526,381	9,375,554
Depreciation						
At 1 April 2024	240,694	827,126	204,598	93,743	519,121	1,885,282
Charged in year	741,541	65,874	7,397	9,544	13,766	838,122
Disposals	-	(168,973)	(2,384)	-	(31,010)	(202,367)
Revaluation	(549,667)	-	-	-	-	(549,667)
Indexation	280	16,064	4,203	512	(33)	21,026
At 31 March 2025	432,848	740,091	213,814	103,799	501,844	1,992,396
Carrying amount at 31 March 2024	5,659,162	317,277	165,564	100,362	38,139	6,280,504
Carrying amount at 31 March 2025	6,815,182	263,191	183,341	96,907	24,537	7,383,158
Asset Financing:						
Owned	5,416,598	263,191	183,341	96,907	24,537	5,984,574
Leased	1,398,584	-	-	-	-	1,398,584
Carrying amount at 31 March 2025	6,815,182	263,191	183,341	96,907	24,537	7,383,158

5A Property, plant and equipment continued

2023-24	Buildings & Leasehold	Specialist Sports Equipment	Furniture and Fittings	Motor Vehicles	Information Technology	Total
Cost or Valuation	£	£	£	£	£	£
At 1 April 2023	6,067,237	1,128,989	295,138	119,992	559,255	8,170,611
Additions	1,747	1,309	71,203	73,432	-	147,691
Disposals	-	-	-	-	-	-
Revaluation	(171,572)	-	-	-	-	(171,572)
Indexation	2,444	14,105	3,821	681	(1,995)	19,056
At 31 March 2024	5,899,856	1,144,403	370,162	194,105	557,260	8,165,786
Depreciation						
At 1 April 2023	171,253	756,139	195,160	88,390	505,855	1,716,797
Charged in year	582,900	64,605	7,096	5,295	14,094	673,990
Disposals	-	-	-	-	-	-
Revaluation	(514,495)	-	-	-	-	(514,495)
Indexation	1,036	6,382	2,342	58	(828)	8,990
At 31 March 2024	240,694	827,126	204,598	93,743	519,121	1,885,282
Carrying amount at 31 March 2023	5,895,984	372,850	99,978	31,602	53,400	6,453,814
Carrying amount at 31 March 2024	5,659,162	317,277	165,564	100,362	38,139	6,280,504
Asset Financing:						
Owned	5,544,647	317,277	165,564	100,362	38,139	6,165,989
Leased	114,515	-	-	-	-	114,515
Carrying amount at 31 March 2024	5,659,162	317,277	165,564	100,362	38,139	6,280,504

Tollymore National Outdoor Centre ('TNOC') buildings were valued at £5,247,746 at 31 March 2025 (31 March 2024: £5,359,249) by Land and Property Service ('LPS'), an independent MRICS qualified valuer. Sport NI requested LPS Services to value the building on the assumption that the life of the building and its useful life to Sport NI should be restricted to the term of the operating lease of the land on which the building resides. The building is revalued annually.

All other buildings, property, plant and equipment were valued at 31 March 2025 through application of indices (where possible) as published by the Office for National Statistics.

The leases for the land at TNOC, the Sports Institute at Ulster University, and the House of Sport have been accounted for in accordance with IFRS 16 (see Note 12).

6. Intangible Assets

	2024-25	2023-24
Cost or Valuation	£	£
At 1 April	179,680	168,727
Additions	-	9,042
Disposals	(12,449)	-
Indexation	1,990	1,911
At 31 March	169,221	179,680
Depreciation		
At 1 April	94,628	62,900
Charged in year	31,251	30,117
Disposals	(12,449)	-
Indexation	1,139	1,611
At 31 March	114,569	94,628
Carrying amount at 1 April	85,052	105,827
Carrying amount at 31 March	54,653	85,052
Asset Financing:		
Owned	54,653	85,052
Carrying amount at 31 March	54,653	85,052

Intangible assets are comprised of purchased software and licenses.

7. Cash & Cash Equivalents

The following balances were held at Commercial Banks and Cash in Hand

	2024-25	2023-24
	£	£
Balance at 1 April	370,107	602,378
Net Change in Cash and Cash Equivalent Balances	42,016	(232,271)
Balance at 31 March	412,123	370,107

In line with the Partnership Agreement with the DfC, cash balances accumulated during the course of the year were kept at the minimum level consistent with the efficient operation of Sport NI.

In line with this agreement, DfC makes available in the current financial year (subject to approval by the Assembly of the relevant estimates provision) any such grant-in-aid required to meet any liabilities at year end, such as accruals.

Sport NI has no borrowings and no financing activities, relying primarily on Exchequer funding for its cash requirements.

8. Trade receivables, financial and other assets

	2024-25	2023-24
	£	£
Amounts falling due within one year:		
Trade Receivables	41,950	29,489
Owed by Sport NI Lottery Account	323,994	188,181
Prepayments and Accrued Income	71,957	66,890
Other Debtors	-	348
	437,901	284,908

9. Trade payables, financial and other liabilities

	2024-25	2023-24
	£	£
Amounts falling due within one year:		
Trade Payables	269,641	107,760
VAT	9,079	9,992
Current part of Lease Liabilities	64,269	57,128
Accruals and Deferred Income	713,763	1,045,069
Total Trade and Other Payables	1,056,752	1,219,949
Grants Payable	845,551	1,490,122
Total payables due within one year:	1,902,303	2,710,071
Amounts falling due after one year:		
Leases	1,433,393	61,087
Total payables after one year	1,433,393	61,087

10. Provisions for liabilities and charges

Sport NI had no provisions as at 31 March 2025 (31 March 2024: Nil).

11. Retirement Benefit Obligation

	2024-25	2023-24
	£	£
Pension (Gain)/Deficit	-	-

Introduction

The disclosures below relate to the funded liabilities within the Northern Ireland Local Government Officers' Superannuation Pension Fund (the "Fund") which is part of the Local Government Pension Scheme (Northern Ireland) (the "LGPS").

The LGPS is a funded defined benefit plan with benefits earned up to 31 March 2015 being linked to final salary. Benefits after 31 March 2015 are based on a Career Average Revalued Earnings scheme. Details of the benefits earned over the period covered by this disclosure are set out in 'The Local Government Pension Scheme Regulations (Northern Ireland) 2014' (as amended) and 'The Local Government Pension Scheme (Amendment and Transitional Provisions) Regulations (Northern Ireland) 2014' (as amended).

Funding/Governance Arrangements

The funded nature of the LGPS requires Sport NI and its employees to pay contributions into the Fund, calculated at a level intended to balance the pension liabilities with investment assets. For 2024-25 the contribution rates were 19% employers' and ranging between 5.5% and 10.5% employees' (2023-24: 19% employers' and ranging between 5.5% and 10.5% employees').

The last actuarial valuation was at 31 March 2022 and the contributions to be paid until 31 March 2026 resulting from that valuation are set out in the Fund's Rates and Adjustment Certificate.

The Northern Ireland Local Government Officers' Superannuation Committee is responsible for the governance of the Fund.

Assets

The assets allocated to the Employer in the Fund are notional and are assumed to be invested in line with the investments of the Fund for the purposes of calculating the return over the accounting period. The Fund holds a significant proportion of its assets in liquid investments. As a consequence, there will be no significant restriction on realising assets if a large payment is required to be paid from the Fund in relation to an employer's liabilities. The assets are invested in a diversified spread of investments and the approximate split of assets for the Fund as a whole (based on data supplied by the Committee) is shown in the disclosures.

The Committee may invest a small proportion of the Fund's investments in the assets of some of the employers participating in the Fund if it forms part of their balanced investment strategy.

Risks

Asset Volatility – The liabilities used for accounting purposes are calculated using a discount rate set with reference to corporate bond yields at the accounting date. If assets underperform this yield this will create a deficit in the accounts. The Fund holds a significant proportion of growth assets which, while expected to outperform corporate bonds in the long term, creates volatility and risk in the short term in relation to the accounting figures.

Changes in Bond Yield – A decrease in corporate bond yields will increase the value placed on the liabilities for accounting purposes although this will be marginally offset by the increase in the assets as a result (to the extent the Fund invests in corporate bonds).

Inflation Risk – The majority of the pension liabilities are linked to either pay or price inflation. Higher inflation expectations will lead to a higher liability value. The assets are not perfectly correlated with inflation meaning that an increase in inflation will increase the deficit.

Life Expectancy – The majority of the Fund's obligations are to provide benefits for the life of the member following retirement, so increases in life expectancy will result in an increase in the liabilities.

Exiting Employers – Employers which leave the Fund (or their guarantor) may have to make an exit payment to meet any shortfall in assets against their pension liabilities. If the Employer (or guarantor) is not able to meet this exit payment the liability may in certain circumstances fall on other employers in the Fund. Further, the assets at exit in respect of 'orphan liabilities' may, in retrospect, not be sufficient to meet the liabilities. This risk may fall on other employers. 'Orphan liabilities' are currently a small proportion of the overall liabilities in the Fund.

The principal assumptions used by the actuary in updating the latest valuation of the Fund for IAS19 purposes were:

a. Principal Financial Assumptions (% per annum)

	2024-25	2023-24
	Years	Years
Duration of liabilities (years)	19.4	21.6
	%PA	%PA
Discount rate	5.8	4.7
CPI Price Inflation (Pension Increase)	2.5	2.6
Salary increases	4.0	4.1

b. Mortality Assumptions

The mortality assumptions are based on actual mortality experience of members within the Fund based on analysis carried out as part of the 2022 Actuarial Valuation and allow for expected future mortality improvements. Sample life expectancies at age 65 resulting from these mortality assumptions are shown below.

	31-Mar-25	31-Mar-24
Males		
Pensioner Member aged 65 at accounting date	21.6	21.7
Active Member aged 45 at accounting date	22.2	22.7
Females		
Pensioner Member aged 65 at accounting date	24.5	24.6
Active Member aged 45 at accounting date	25.2	25.6

a. Asset Allocation

The approximate split of assets for the Fund as a whole is shown in the table below.

	Asset split			Asset split
	at 31 March 2025 (%)			at 31 March 2024 (%)
	Quoted	Unquoted	Total	Total
Equities	41.3	0.0	41.3	43.7
Property	0	9.5	9.5	9.7
Government bonds	15.7	0	15.7	17.4
Corporate bonds	3.9	0	3.9	4.2
Multi Asset Credit	13.0	0	13.0	13.3
Cash	10.7	0	10.7	5.6
Other	0.1	5.8	5.9	6.1
Total	84.7	15.3	100	100

b. Reconciliation of Funded status to Statement of Financial Position (SoFP)

Reconciliation of Funded status to Statement of Financial Position	31-Mar-25	31-Mar-24
	£000s	£000s
Fair value of assets	35,135	33,598
Present value of funded defined benefit obligation	(25,023)	(30,459)
Funded status	10,112	3,139
Unrecognised asset*	(10,112)	(3,139)
Additional liability due to minimum funding requirement	0	0
Asset/(Liability) recognised on the SoFP	0	0

*Asset not recognised under IFRIC 14 as it is not anticipated that there will be any economic benefits to Sport NI from the asset.

The split of the liabilities at the last valuation date between the various categories of members was as follows:

Active Members	45%
Deferred Pensioners	29%
Pensioners	26%

a. Breakdown of Amounts Recognised in Statement of Comprehensive Net Expenditure (SoCNE) and Other Comprehensive Expenditure (OCE)

Amount Charged to Net Expenditure Account	31-Mar-25	31-Mar-24
	£000s	£000s
Operating Cost		
Current Service Cost *	685	682
Past Service Cost (including curtailments)	-	-
Settlement Cost	-	-
Financing Cost		
Interest on net defined benefit liability/(asset)	(163)	(44)
Interest on unrecognised asset	148	30
Interest on additional liability due to minimum funding requirement	0	0
Total Pension Expense Recognised in the SoCNE	670	668
Re-measurements in Other Comprehensive Expenditure		
Return on plan assets (in excess of) / Below that recognised in net interest	344	(1,777)
Actuarial (gains) / losses due to change in financial assumptions	(6,970)	(662)
Actuarial (gains) / losses due to change in demographic assumptions	(230)	(444)
Actuarial (gains) / losses due to liability experience	45	400
Adjustment loss (gain) due to restriction of surplus	6,825	2,465
Adjustment loss (gain) due to a minimum funding requirement	0	0
Total Amount Recognised in Other Comprehensive Expenditure	14	(18)
Total Amount Recognised	684	650

* The current service cost includes an allowance for the administration expenses of £0.018m (31 March 2024: £0.017m).

a. Changes to Present Value of Defined Benefit Obligation During the Accounting Period

	31-Mar-25	31-Mar-24
	£000s	£000s
Opening defined benefit obligation	30,459	29,490
Current service cost	685	682
Interest expense on defined benefit obligation	1,423	1,349
Contributions by participants	242	236
Actuarial (gains) / losses due to changes in financial assumptions	(6,970)	(662)
Actuarial (gains) / losses due to changes in demographic assumptions	(230)	(444)
Actuarial (gains) / losses due to liability experience	45	400
Net benefits paid out	(631)	(592)
Past service costs (including curtailments)	-	-
Net increase in liabilities from disposals/acquisitions	-	-
Settlements	-	-
Closing defined benefit obligation	25,023	30,459

a. Changes to the Fair Value of Assets During the Accounting Period

	31-Mar-25	31-Mar-24
	£000s	£000s
Opening fair value of assets	33,598	30,134
Interest income on assets	1,586	1,393
Re-measurement gains / (losses) on assets	(344)	1,777
Contributions by the employer	684	650
Contributions by participants	242	236
Net benefits paid out	(631)	(592)
Net increase in liabilities from disposals/acquisitions	-	-
Settlements	-	-
Closing fair value of assets	35,135	33,598

b. Actual Return on Assets

	31-Mar-25	31-Mar-24
	£000s	£000s
Interest income on assets	1,586	1,393
Re-measurement gain / (loss) on assets	(344)	1,777
Actual return on assets	1,242	3,170

c. Sensitivity Analysis

The results shown above are sensitive to the assumptions used. The approximate impact of changing the key assumptions on the present value of the funded defined benefit obligation as at 31 March 2025 and the projected service cost for the year ending 31 March 2026 is set out below. In each case, only the assumption mentioned is altered, all other assumptions remain the same and are summarised in the notes above. Sensitivity of unfunded benefits (where applicable) are not included on materiality grounds.

Discount rate assumption			
Adjustment to discount rate	+0.1 p.a.	Base Figure	-0.1 p.a.
Present value of total obligation (£M)	24.548	25.023	25.523
% change in present value of total obligation	-1.9%		2.0%
Projected service cost (£M)	0.411	0.433	0.455
Approximate % change in projected service cost	-5.0%		5.1%
Rates of general increase in salaries			
Adjustment to salary increase rate	+0.1 p.a.	Base Figure	-0.1 p.a.
Present value of total obligation (£M)	25.098	25.023	24.948
% change in present value of total obligation	0.3%		-0.3%
Projected service cost (£M)	0.433	0.433	0.433
Approximate % change in projected service cost	0%		0%
Rate of increase to pensions in payment and deferred pensions assumption, and rate of revaluation of pension accounts assumption			
Adjustment to pension increase rate	+0.1 p.a.	Base Figure	-0.1 p.a.
Present value of total obligation (£M)	25.448	25.023	24.623
% change in present value of total obligation	1.7%		-1.6%
Projected service cost (£M)	0.455	0.433	0.411
Approximate % change in projected service cost	5.1%		-5.0%
Post retirement mortality assumption			
Adjustment to mortality assumption *	+0.1 p.a.	Base Figure	-0.1 p.a.
Present value of total obligation (£M)	25.599	25.023	24.447
% change in present value of total obligation	2.3%		-2.3%
Projected service cost (£M)	0.449	0.433	0.417
Approximate % change in projected service cost	3.7%		-3.8%

* A rating of +1 year means that members are assumed to follow the mortality pattern of the base table for an individual that is 1 year older than them.

a. Estimated Profit and Loss/Surplus or Deficit in Future Periods

The figures below are provided based on the assumption as at 31 March 2025 outlined above.

Funded LGPS Benefits - Expected Amounts Charged to SoCNE	31-Mar-26
	£000s
Current service cost *	433
Interest on the net defined benefit liability/(asset)	(21)
Total	412

* The projected service cost includes an allowance for administration expenses of £0.019m and estimated payroll costs of £3.745m in the period ending 31 March 2026.

The pension cost shown in next year's accounts might be different to that shown above for the following reasons:

- (A) Actual payroll may be different to that used in the calculations. The difference in payroll will particularly affect the current service cost;
- (B) Past service costs may not be zero (this cost is that resulting from benefit augmentations or unreduced early retirement of individual members before age 60 or on the grounds of efficiency);
- (C) Curtailment/settlement events may occur; and
- (D) Actual cash-flows over the next year may differ from those assumed.

a. Funded Benefits

The following data has been used in evaluating the figures noted above:

Active Members as at 31 March 2022	Number	Total Pay (£M)
Total	104	3.038

Pensioner & deferred pensioner members as at 31 March 2022	Number	Total Pension (£M)
Deferred members	135	0.525
Pensioner and dependants	53	0.464

Funded cash-flow data provided	Months Provided	Amount Provided (£M)	Amount Used (£M)
Employer - Normal contributions	11	0.627	-
Employer - Additional capital contributions	-	-	-
Employer - Early retirement strain on fund payments	-	-	-
Total contributions by the Employer			0.684
Employee - Normal contributions	11	0.222	-
Employee - Added years contributions	11	-	-
Total contributions by Participants			0.242
Transfers in		-	-
Other income		-	-
Transfers out		-	-
Retirement lump sums		-	-
Other outgoings		-	-
Death in service lump sums *		-	-
Benefits paid (i.e. pension paid)		-	-
Net benefits paid out **		-	0.631

* Calculated over the year to be £0.005m.

** Figure includes an allowance for expenses of £0.018m.

Annualised pensionable payroll over the accounting period	(£M) *
Period ending 31 March 2025	3.601
Period ending 31 March 2024	3.423

* These figures have been derived from the contributions paid over the relevant accounting period.

b. Fund Return

The investment return used to roll forward the notional share of assets from the last formal valuation of the fund to the accounting date has been calculated using returns provided by the Fund Administering Authority, where known. Where necessary, index returns appropriate to the mix of assets have been used for any remaining period to obtain an estimate of the total return over the period to the accounting date.

An allowance was made for investment management expenses by reducing the provided Fund returns by 0.3% p.a. based on the fund's experience.

12. Leases

Note 1.7 outlines the changes to account resulting from IFRS 16 implementation and effect from 1 April 2022, replacing IAS 17 Leases. Total future minimum lease payments under operating leases are given in the table below, for each of the following periods:

12.1 Quantitative disclosures around right-of-use assets

2024-25

Cost or valuation	Land £	Buildings £	Total £
As at 1 April 2024	29,701	191,720	221,421
Additions	-	1,452,868	1,452,868
Remeasurement adjustment	6,300	100	6,400
As at 31 March 2025	36,001	1,644,688	1,680,689
Depreciation			
At 1 April 2024	4,815	102,091	106,906
Depreciation charged in year	2,762	172,437	175,199
At 31 March 2025	7,577	274,528	282,105
NBV at 31 March 2024	24,886	89,629	114,515
NBV at 31 March 2025	28,424	1,370,160	1,398,584

Right-of-use assets are initially measured at cost and depreciated on a straight-line basis over the lease term or asset's useful life, whichever is shorter.

12.2 Quantitative disclosures around lease liabilities

Maturity analysis

	2024-25 £	2023-24 £
Land and Buildings		
Not later than one year	132,186	57,128
Later than one year and not later than five years	732,600	51,286
Later than five years	1,092,600	9,801
	1,957,386	118,215
Less Interest element	(459,724)	(1,875)
Total Present Value of Obligations	1,497,662	116,340
Current Portion	64,269	54,498
Non-Current Portion	1,433,393	61,842

12.3 Quantitative disclosures around elements in the Statement of Comprehensive Net Expenditure

	2024-25	2023-24
	£	£
Expense related to short-term lease	2,000	90,000

12.4 Quantitative disclosures around cash outflow for leases

	2024-25	2023-24
	£	£
Total cash outflow for leases	145,198	144,498

TNOC operates on leased land, with rent reviewed every five years. Sport NI also leases outdoor activity land. The Altnadue Lease qualifies for a low-value exemption, as it was prepaid for five years.

Sports Institute facilities are rented from Ulster University. The current 20-year agreement is valid until 31 December 2025.

The House of Sport is leased from the Department for the Communities. Previously disclosed as a short-term lease, it is now recognised under IFRS 16 as a right-of-use asset and lease liability effective 1 April 2024. Although a six-month break clause exists in the lease starting 1 April 2026, management considers it unlikely to be exercised, so the full 12-year term applies.

13. Capital and Other Commitments

13.1 Capital Commitments

Sport NI had NIL capital commitments as at 31 March 2025 (31 March 2024: £NIL).

13.2 Other Financial Commitments

Sport NI had £5.127m of other financial commitments at 31 March 2025 (31 March 2024: £6.339m).

14. Contingent liabilities disclosed under IAS 37

Sport NI is aware of a contingent liability at 31 March 2025 in respect of backdated holiday pay (31 March 2024: one). 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. Sport NI has also received an industrial tribunal claim in respect of this.

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.

Additionally, a collective Employment Tribunal Claim was received by Sport NI in September 2022. The claim relates to NILGOSC pensions held by NIPSA members. The collective claim is for 'injury to feelings' resulting from 2015 government pension reform and subsequent McCloud ruling on age discrimination in those schemes. This has issued to all employers of NILGOSC pension (NIPSA) members in the public sector. Sport NI has been listed as a respondent for Sport NI NIPSA NILGOSC scheme members (employees). At this stage of the process there is no evidence to suggest that a liability is probable.

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15. Related Parties

Individual	Organisation	Relationship	Other Expenditure in Year, £	Grant Payments in Year, £	Grants Awarded in Year, £	Balance at 31 March 2025, £	In Kind, £
Richard Archibald	Bann Rowing Club	Honorary Life Member of Bann Rowing Club	-	-	20,000	20,000	-
Gavin Boyd	UB Irish Rugby Football Union	Ulster Rugby - season ticket holder	-	59,683	-	-	-
Simon Burrows	Belfast Boat Club	Person connected is a member of Belfast Boat Club Tennis Club	-	5,000	5,000	-	-
Alan Curran	Portadown FC	Coach with Portadown FC Youth & persons connected are playing members	-	24,990	-	-	-
	Portadown Golf Club	Playing member, Junior Committee member & persons connected are playing members	-	25,000	-	-	-
	Queens University Belfast	Coach with Queens University AFC	11,123	-	-	-	-
Wendy Elliott	UB Irish Rugby Football Union	Ulster Rugby - season ticket holder	-	59,683	-	-	-
Kyle Ferguson	University of Ulster Coleraine	Ulster University - paid employee	206,636	-	-	-	-
Gregory Irwin	UB Irish Rugby Football Union	Ulster Rugby - Junior Vice President & Chair of Management Committee	-	59,683	-	-	-
George Lucas	UK Sports Council	Board Member of UK Sport	5,150	-	-	-	-
Denise McElrea	Chartered Governance Institute	Member of The Chartered Governance Institute	210	-	-	-	-
	NILGOSC	Head of Governance & Human Resources at NILGOSC	926,649	-	-	-	-

Sport NI Exchequer Account 2024-25

Individual	Organisation	Relationship	Other Expenditure in Year, £	Grant Payments in Year, £	Grants Awarded in Year, £	Balance at 31 March 2025, £	In Kind, £
Brian McKimm	Institute Of Chartered Accountants in Ireland	Fellow of Chartered Accountants Ireland	1,478	-	-	-	-
	Maro Consulting Limited	Director and shareholder	72,820	-	-	-	-
Clare Moore	Institute Of Chartered Accountants in Ireland	Member of Chartered Accountants Ireland	1,478	-	-	-	-
Stephen Reid	Methodist College Belfast Rowing Club	Member of Belfast Harlequins Sports Club & a person connected is a part-time employee. This club is supporting an Expression of Interest to a Sport NI funding programme by Methodist College.	-	-	10,000	10,000	-

Other related parties include:

Sport NI is a Non-Departmental Public Body sponsored by DfC. DfC is regarded as a related party and during the year Sport NI had various material transactions with it including lease payment as referred to in Note 12 above and Grant in Aid as shown in the Statement of Changes in Taxpayers Equity.

The Sport NI's Lottery Account is also regarded as a related party to the Sport NI Exchequer Account. At 31 March 2025 £323,994 (31 March 2024 £188,181) was owed by the Sport NI Lottery Distribution Account to this account in respect of salary and other administrative costs incurred.

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

16. Third Party Assets

There were no third-party assets as at 31 March 2025 (31 March 2024: Nil).

17. 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.

Post year end, Tollymore National Outdoor Centre (TNOC) remained closed following storm damage and an unsustainable operating model with costs exceeding income. The ongoing strategic review, originally expected to take a year, is not yet complete, and TNOC will stay closed during this process. No final decision has been made about its future; however, staff redundancies have occurred. The review aims to find a sustainable model that secures TNOC's role in the outdoor sector.

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.

During 2024-25, Sport NI recognised a material right-of-use asset and corresponding lease liability under IFRS 16 in respect of the House of Sport lease. The lease agreement, which will be in force for a period of 10 years from 1 April 2026, was formally signed on 26 May 2026, subsequent to the reporting date but prior to the approval of the financial statements. This provided further support for the recognition of the associated right-of-use asset and lease liability within the financial statements.

Date of Authorisation for Issue

The Accounting Officer authorised the issue of these financial statements on the date of certification.