

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

Annual Report and Accounts

For the year ended 31 March 2024

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*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 20th December 2024*

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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, 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

At Sport NI our goal is to maximise the power of sport to change lives, and we've seen it happen this past year, at all levels of sport, from local clubs to athletes competing on the world stage.

Sport has the power to improve our emotional, mental, and physical well-being and to bring people together. By 2026, we want the power of sport to be recognised and valued by all.

We're focused on two outcomes: getting more people to stay active and participate in sport and physical activity and supporting our athletes to compete among the best in the world. We do this through programmes that invest in local communities and by working closely with sports governing bodies to grow their sports, provide more opportunities to participate and support athletes on performance pathways to compete at the highest levels.

In 2023-24, we invested more money into more sports across Northern Ireland than ever before. We set an ambitious target to increase sports club memberships to 500,000 by 2027-28, and I am delighted to say we have already reached 433,000 members, a 47% increase from 295,000 in 2017-18. This milestone underscores our commitment to promoting sport and physical activity across Northern Ireland.

Women and girls membership has increased from 114,000 in 2017-18 to 159,000 in 2023-24 and we are aware we need to do more to achieve equal representation by 2027-28.

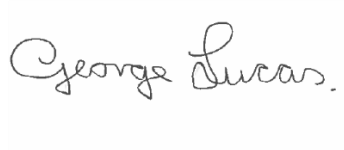
Equality, diversity, and inclusion is at the heart of everything we do, as we strive to make sport more inclusive and accessible. This can be seen in all our investment programmes as we seek to level the playing field and provide opportunities for everyone to participate in sport, regardless of gender, age, ability, sexuality, ethnicity or social background.

This year all eyes have been on Paris and the upcoming 2024 Olympic and Paralympic Games. Our investment and services through the Sport NI Sports Institute plays a pivotal role in supporting our athletes on their journey to the Games. A place on an Olympic or Paralympic team is the culmination of years of hard work, dedication and sacrifice and we are pleased to support this journey. We are looking forward to cheering on our athletes as

they compete for Team Ireland and Team GB in Paris this summer.

I would like to thank our partners, stakeholders, volunteers and the entire Sport NI team for their commitment. Together, we are maximising the power of sport to change lives.

Sincerely,

A handwritten signature in cursive script that reads "George Lucas." The signature is written in black ink on a light-colored background.

George Lucas
Chair, Sport NI

Date: 17 December 2024

Chief Executive's Introduction

2023-24 was a busy year for Sport NI and I am proud of our impact as we work to increase participation in sport and physical activity across Northern Ireland, and support our athletes to compete among the best in the world.

Throughout the year we delivered key programmes that support sports financially through grants and expertise in areas such as governance, infrastructure, coaching, club development, pathways and high-performance.

Sport is at the heart of local communities, and we increased our engagement with district councils on community planning to enhance and sustain participation in sport and physical activity. Our Community Planning Investment Programme saw investment into seven councils to provide a range of opportunities for residents of all ages and abilities to participate in sport in their local areas.

At Sport NI we are committed to making sport as accessible and inclusive as possible, working to identify and remove the barriers many face to participate in sport. This year, we further developed our approach to increasing participation in sport for women and girls, co-hosted an event with the UK sports councils to tackle racism in sport, and proudly participated in the Belfast Pride parade for the first time. We continued to invest in sport for people with disabilities through our work with Disability Sport NI and Special Olympics Ireland.

We want to develop and support a strong sporting workforce, empowering the coaches, volunteers and officials who make sport happen. We launched our new Digital Learning Hub, a major new learning resource for the sector to enhance and develop knowledge and skills and celebrated 15 incredible SportMakers in our annual SportMaker awards.

Like many athletes our focus turned to Paris and the 2024 Olympic and Paralympic Games. The team at the Sport NI Sports Institute has worked tirelessly to support Northern Ireland's athletes as they qualify and prepare for the Games.

Our work in 2023-24 highlights our efforts to build a robust sports system, ensuring sport is accessible, inclusive, and impactful for everyone in Northern Ireland. I would like to thank Sport NI colleagues and Board Members for their contributions this year as together we worked to maximise the power of sport.

Sincerely,



Richard Archibald
Interim Chief Executive,
SportNI.

Date: 17 December 2024

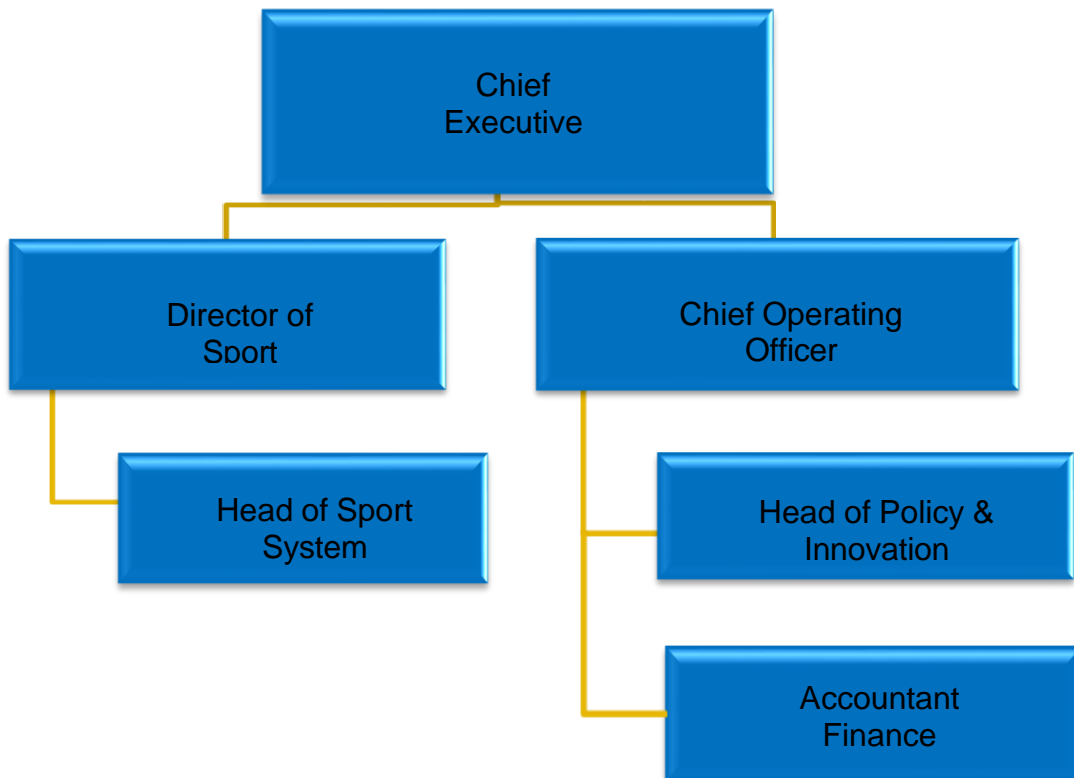
Purpose and Activities of Sport NI

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 Chief Executive is supported by the Executive Leadership Team including Director of Sport, Chief Operating Officer, Head of Sports System, and Head of Policy & Innovation. The 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, including up to certification of the accounts.



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 July 2024.

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 2023-24, Sport NI received £8,230,455 (2022-23: £11,528,168) 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 Committee receive 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 are produced on the 'Going Concern Basis'. This was formally considered by the Board at its meeting on 13 March 2024. Sport NI is not aware of any reason to adopt a different basis.

Our Performance in 2023-24

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 2023-24 progressed these.

1. 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. In Lisburn and Castlereagh City Council, SportNI contributed to a Women's introduction to Triathlon programme with one participant using the programme as a springboard to competing in the Transplant Games in Nottingham.

Armagh, Banbridge and Craigavon Borough Council engaged very well with the CPP concept running a number of programmes during the year:

- A snowsports programme supported a ski ability club in introducing 4 new trainers. The courses offered have helped break down participation barriers in snowsports and allow participants to experience activities they may never have experienced before.
- A Girls Active Programme supported 11 teachers in 2 training workshops on how to better engage primary girls in physical activity. Additionally, 45 girls active leaders were trained from 7 primary schools and attended a Girls Active Inspiration Day.
- A sporting pathways programme provided 8 weeks sports specific coaching to 27 schools across badminton, hockey and netball with at least one teacher from each school attending a Coaching Workshop Day provided by the National Governing Body.

Community Planning Partnerships has allowed Causeway, Coast and Glens Borough Council to develop sport and physical activity participation opportunities across the age and

ability spectrums for residents and visitors. Causeway Healthy Kids programme benefited (an additional 22 schools and 2 special education schools in the borough) through added resources and equipment. The funding also allowed the council to expand the active life older adult sessions to accommodate additional participation through added equipment and deliver in 5 locations across the borough.

Derry City and Strabane District Council put in place a number of programmes under the heading “be active”. Programmes carried out covered:

- **Tackling Barriers to Participation:** This programme carried out a consultation across District Electoral Areas (DEAs) to identify barriers and then delivered pilot programmes to tackle identified barriers to participation.
- **Community Partnership Support Programmes:** Working in partnership, local sporting and community organisations deliver sporting & physical activity programmes to address local needs. Support included funding in 3 main categories of Coaching costs, Facility Hire and Equipment.
- **Physical Activity and Sport Opportunities:** This programme provided participation opportunities to people from under-represented groups / those who are socially isolated to take up sport and physical activity with clearly visible pathways into sustaining being active.

Antrim and Newtownabbey Council focused on Junior Community Outreach. Exposure to non-mainstream sports which a lot of participants had never even heard of before and the selection of sports delivered where inclusive of all abilities. Instructor led Teen fitness sessions meant that Juniors gained a further understanding of training such as HiiT, Circuits and Group cycle.

Newry, Mourne and Down District Council’s “Be Active for Life” Programme offered physical activity and sporting opportunities for people at all stages of life in various settings across the district. The main aim was to help people to engage in sport and physical activity at a level that is suitable to them and to help them connect with others as a means of support, ultimately creating pathways to sustained participation. The sessions encouraged participants to develop their physical literacy and improve their health. The council offered these programmes at low cost to try and prevent financial constraints from becoming a barrier to participation. Sessions included walking, football/netball, teen fitness, parent and baby classes, pickleball, etc.

Fermanagh & Omagh District Council delivered Community Health and Wellbeing programmes in four main areas:

- **Swimming for Older People** - Building on the Aqua Legends programme, this strand allowed 66 participants to engage with low impact water based aerobic activity at Omagh Leisure Centre and Fermanagh Lakeland Forum (6-week programme). The programme included subsidised transport from rural and high-need areas.
- **PickleBall** - Pickleball is a fast-growing sport that is both a pathway to and exit from more challenging racket sports. Through this initiative the council introduced Pickleball to four direct deliver leisure facilities and the three funded venues.

- Netball - Building on the growth the council is experiencing in Netball as a path in for women and girls it expanded its delivery across the 4 direct deliver leisure facilities and the 3 funded venues. The programme will climax with a finale “tournament”.
- Community Wellbeing Plans informed by the Community Plan - The council is developing a suite of community-led wellbeing plans at a local level. Currently 7 community plans are in place with 14 in progress. Through this funding, the Council will respond to the agreed needs and aspirations of these communities to engage in sporting activity and where possible strengthen pathways to local clubs.

On **Culture and Integrity**, 3 action plans have been developed to promote Women in Sport, People with Disabilities and Tackling Racism. These will be implemented from 2024-25 onwards as Sport NI seeks to improve equality, inclusion and diversity throughout the sports sector, with ongoing refinements being made to ensure that they remain relevant.

The Interim CEO addressed the TRARIIS (Tackling Racism and Racial Inequality in Sport) conference in October 2023 (online) and February 2024 (hybrid event in Leicester), along with the other UK Sports Councils.

Sport NI also launched the ‘Moving to Inclusion’ Framework, toolkit and resources, developed in conjunction with the Sports Councils Equality Group (SCEG), to promote Equality with our stakeholders and assist them as they seek to make their organisations more diverse and inclusive.

Sport NI has also been liaising with DfC officials on “Active Living” implementation throughout the year. Early work was shaping and agreeing Indicators for the strategy that were then taken forward for approval by the Cross-Departmental Strategy Group.

The first meeting of the Strategic Implementation Group took place in the House of Sport in March 2024. There was a strong level of engagement, with senior representatives attending from 15 organisations including 3 Health Trusts, 6 councils, other ALBs such as Libraries NI, Tourism NI, Education Authority and the Commissioner for Older People. Sport NI officials presented on the Active Living Strategy, its structures, and the work carried out to date on the outcomes and indicators. One of the early challenges identified was how the work of the Group will align to already-established mechanisms under Community Planning. Sport NI officials will be engaging with DfC counterparts on this issue to explore how to progress.

2. People Development

During 2023-24 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 Delivery in 2023-24

- Launch of the Sport NI Digital Learning Hub. Within the year the system had 507 users, 3,050 logins, 5 governing body partners, 40 courses and 5 digital communities of practice;
- Delivery of an Officials feasibility Study in partnership with Sport Ireland to provide insights and recommendations for the sector;
- Launch and delivery of Rise Female Leadership supporting 19 people in the Northwest in partnership with Derry & Strabane District Council;
- Delivery of the Coaching Leaders Programme in partnership with Sport Scotland and Sport Wales;
- Delivery of 111 workshops (safeguarding & people development) to support 1,194 coaches, officials and sports administrators.

The People Development Team also delivered the SportMaker Awards during 2023-24, a total of 160 nominations were received across the 11 categories. All nominees were recognised through Sport NI social media channels (228,860 impressions, 31,752 engagements) and website (2,990 engagements). Award winners were presented with their trophies in their own sporting environment from January to March 2024 with videos shared on Sport NI social media channels and stories reported in the local and national media.

The SportMaker Awards culminated with a celebration evening held in Titanic Hotel, Belfast on Monday 25th March 2024. The evening saw 160 guests hear the stories of the 11 award winners as well as the 4 high performance coaches who received their awards on the night.

3. Quality Clubs and Effective Governing Bodies

The National Lottery funded Sports System Investment programme was built on Sport NI's largest ever engagement with sports to ensure it was meeting the needs of the sector. 35 governing bodies received £7.1m across the following 8 priority areas:

1. Retention & Growth - To create opportunities and environments that attract and retain participants in sport, members, spectators, etc.
2. Medals & More - To build an athlete centred environment which enables athletes to achieve success.
3. Pathway Access - To strengthen and align the performance pathway.
4. Workforce Planning - To develop an active, skilled, and supported workforce, to meet

the demands of the sporting system.

5. Data & Insight – To be able to make evidence led decisions, adapting to emergent needs.
6. Knowledge Sharing - To set foundations for shared learning and development.
7. Equality, Diversity & Inclusion - To work in ways that support trust, enable collaboration, and foster shared commitment to tackling inequality.
8. Good Governance - To embed good governance practices within sporting culture.

Sport NI also invested £121k in 6 governing bodies not previously supported through governing body Investment during 2023-24:

- American Football,
- British Powerlifting,
- Kickboxing Ireland,
- Irish Olympic Handball Association,
- Irish Squash and
- Irish Surfing.

Sports demonstrated that they had programmes targeting an increase in the diversity of their sport, with a clear focus of retaining the new participant, but there was a risk to the participant experience without further investment. These included programmes to:

- Support women's pathways in performance sports.
- Build networks for women's sport through schools, clubs right up to performance pathways.
- Address and grow the number of officials in their system.
- Target female coaches with a female leadership programme.
- Implement national policies on underrepresented groups.
- Improve alignment of age grades.
- Deliver resilient sustainable clubs and schools.
- Strengthen provision of participation opportunities in schools, clubs and in the community.
- Expand work in refugee communities.
- Build new para pathways.
- Upskill clubs on inclusivity.
- Increase the number of clubs for athletes with a disability.
- Implement the EDI strategy.
- Expand the school's programme.
- Increase junior membership.
- Increase athletes qualified for the Olympics.
- Increase medals delivered.

Investment contributed to the club membership figures rising from 405,414 to 433,131 members. This exceeded the 2023-24 target by 21,788 members (5.3%).

Also, Athlete Awards totalling £434,500 were issued to 125 athletes across 23 sports

organisations including 2 teams (hockey and netball) and 16 Sports had international performances at World/European Level in 2023-24 in Olympic/Paralympic Sports.

During 2023-24, to support those working in the sport sector, key information was reviewed and refreshed on the Sport NI website in relation to:

- Safeguarding;
- Anti-doping;
- Governance & culture;
- Equality Diversity and Inclusion and;
- Mental Health & wellbeing.

Additionally, new resources were made available through partnerships with the other Home Countries Sports Councils E.g. Moving to Inclusion (promoting and assisting with EDI) and the Sports Governance Academy (good governance practice), as well as with the Public Health Authority (mental health support).

4. 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 2023-24 the Infrastructure Team has managed the delivery of 5 capital funding programmes, with approximately £1.5m being distributed to the sector. The programmes were:

- Multi Facility Fund (MFF) (5 projects);
- Your School, Your Club (YSYC) (4 projects);
- Building Better Sports Facilities (BBSF) (13 projects);
- Safety at Sports Grounds (SASG) (12 projects);
- Renewable Energy Fund (REF) (36 projects).

The Multi Facility Fund is a multiyear programme which delivered the first of 5 projects across Northern Ireland at Newforge. The facility was designed to meet Inclusive Sports Facility guidelines and leads in delivering access for all, providing a significant space for Disability Sports to be offered. Remaining projects are progressing at different stages, and will also provide equitable access for all.

The Renewable Energy Fund was created to address significant gaps in the sports sector for improving the environmental sustainability of sports clubs following the Club Environment Survey. A business case of £950k has been approved and the development stage of the programme delivered. The 36 funded projects are moving toward procurement including solar panels, lighting upgrades, water management and heating. Projects had to have partnership funding available, with projects in areas of high deprivation receiving a higher Sport NI contribution. Across the 70 projects progressed in 2023-24, 40 of these projects are in areas of Multiple Deprivation Ranking one or two (denoting the most deprived zones), with approximately 65% of the available funding delivered to these projects. This is a significant contribution towards deprived areas, reflecting the objective to provide where

needs exist.

The Infrastructure Team has been working with stakeholders across a range of cross-departmental strategic groups, examples of such are:

- Environmental Health Lead Officers and Safety Advisory Groups (11 Local Authorities, PSNI, Emergency Services and DfC).
- Blueways Partnership (Tourism NI, Failte Ireland, Waterways Ireland, Sport Ireland).
- Your School, Your Club Joint Working Group (DAERA, DE, EA, Local Authorities, DfC).
- Sport Environment and Climate Coalition (Sport England, Wales and Scotland, UK Sport, UK Active, BASIS).
- Moving Communities (Sport England, Ireland, Wales and Scotland, Leisure operators, Local Authorities, SIMPSA, Sport and Recreation Alliance, 4Global).

These groups provide insight into emerging trends within Sport. In turn, Sport NI have sought to understand the Northern Ireland context, such as the Club Environment Survey (July 2024) and the Community Use of Schools Survey (September 2023). The outcomes of these pieces of work have driven programme design and development through the rollout of the Renewable Energy Fund and a review of Your School, Your Club. Subsequently 36 projects are being delivered through the Renewable Energy Fund.

The Infrastructure Team continues to work with DfC in developing a platform for analysing facility distribution and have been in conversation with Sport Ireland about sharing the facility records we hold for collaborative use on their existing platform.

The Infrastructure Team now have the capability through ArcGIS to analyse a facility or club location against demographic information and develop map analyses to evidence this – this piece of work is still in its infancy.

The infrastructure team have been collating analysis of existing data streams including the NI Continuous Household Survey, People in the Outdoors Monitoring NI, Sport England Active Lives, Irish Sports Monitoring, whilst also gathering evidence from working groups, to compile an evidence basis for a 5-year investment plan. This work has been curtailed by the lack of a multi-year exchequer capital budget, and the associated uncertainty for existing and future programmes.

Reviews of 2023 Tollymore National Outdoor Centre (TNOC) activities took place in October/November 2023, with plans made for 2024 taking into account lessons learned and identified opportunities.

In the past year, TNOC provided skills training in the above activities to over 1000 individuals and leadership training and assessment to over 300 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.

Over the past 12 months, TNOC has seen continued high levels of participation in outdoor recreation, and we will continue to develop and share good practice and provide opportunities for people to participate in adventure sports, improve their skills and train and develop as leaders, instructors and coaches.

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:

- Review of Instructor Development programme (internal)
- In conjunction with Sport NI Outdoor Recreation Officer, review of delivery of Get Wet Stay Safe (external)
- Development and role out of 'AdventureSmart NI' (external)
- Review of programme of skills and leadership courses (external)
- Introduction of 'Sustainable Environmental Education' principles and adoption of SEE resources on a number of TNOC programmes.
- Review of opportunities for course observation / work experience at TNOC
- Development of 2024-25 programme of courses
- Review of safety systems as part of successful AdventureMark revalidation
- Continuing involvement and representation on a number of working groups, including Adventure Activities Industry Advisory Committee and Adventure UK, Mountain Training UK&I, Adventuresmart UK Steering Group

5. International Sport

Sport NI is incredibly proud of our athletes who compete in high performance sport at the highest level of competition. Sport NI's Sports Institute 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, the Sport NI Sports Institute continued improving sport 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 best level of support and expertise to all participants and ensure the best in preparation and after care.

During 2023-24, Sport Science and Medicine support provided by SNISI to athletes, coaches, and sports throughout 2023 was reviewed for 19 sports with whom service level agreements (SLA's) were in place during September-December 2023. Planning for 2024 ran concurrently with the 2023 review process. SLAs for 21 Sports have been agreed for 2024.

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.

Agreements with the British Olympic Association and British Paralympic Association to provide expertise prior to and during the Olympic and Paralympic games are in place (2 SNISI staff).

Agreements with the Olympic Federation of Ireland and Paralympics Ireland to be confirmed pending requests from sports (circa 2-3 SNISI staff).

A sentiment survey was issued to sports (Performance Directors/Head Coaches) to capture feedback from 2023 and identify opportunities for improvement in 2024.

As regards the Sport NI Sport Institute itself, a strategic review has now been carried out and final report was submitted to Sport Northern Ireland in April 2024. A series of recommendations (42) were provided. Management is currently in the process of assimilating the recommendations, to assess their efficacy. A key output from this process will be to develop an action plan for implementation, following further engagement with key stakeholders (June 2024).

Sport NI Performance Analysis

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

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 level.

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

Sport NI implemented a new finance system in April 2022. Financial management using the new system in 2022-23 was not good enough resulting in a significant easement budget. In 2023-24, significant steps were taken by the Board and the Executive Leadership Team to ensure that effective financial management was in place. The additional focus has resulted in a much improved performance.

Financial Results

At the end of the year Sport NI realised total net expenditure of £8,961,215 (2022-23: £10,102,866). The taxpayers' equity at the year-end is a surplus of £4,249,413 (2022-23: £4,545,091) which includes a nil pension reserve (2022-23: £nil).

Net operating expenditure decreased in 2023-24 compared with 2022-23 levels. The decrease was primarily driven by a £1.1m reduction in pension costs in 2023-24. This reduction was due a substantial change to the movement in the organisation's pension liability caused by actuarial and demographic factors which are outside of the organisation's control. This non-cash expenditure is recognised as being difficult to manage and is budgeted for on a separate basis from the organisation's operating budgets.

SportNI 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 2023-24, expenditure of £7.966m (2022-23: £7.492m) was incurred against a budget of £7.987m (2022-23 £8.188m). This represents an easement of just £21k (2022-23 £696k)

The Capital Budget represents expenditure on capital assets and capital grants to sporting bodies and in 2023-24, expenditure of £1.068m (2022-23: £1.690m) was incurred against a budget of £1.092m (2022-23- £1.742). This represents an easement of just £24k (2022-23 £52k).

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 £194k 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 (2022-23: 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 a range of research projects during 2023-24. This included:

- Children’s Sport and Physical Activity Survey;
- Outdoor Sports Participants Motivations Research;
- Coaching UK Survey;
- Kids Life and Times and Young People Life and Times Survey and
- Events Survey.

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. It has also no material deposits. Therefore, Sport NI is not exposed to material interest rate risk and as all significant assets and liabilities are determined in sterling it is not exposed to material currency risk.

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 2023-24 Sport NI paid 84% (2022-23: 70%) of invoices within 10 working days and 97% (2022-23: 88%) of invoices within 30 days. Overall, for the year, the average number of days taken to pay invoices was 10.85 days (2022-23: 21 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 £80,733 (2022-23: £116,505).

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 2024 was £33.598m (31 March 2023: £30.134m) and the present value of Sport NI's share of the scheme liabilities was £30.459m (31 March 2023: £29.490m). Sport NI's share of the Scheme represents a net pension asset at 31 March 2024 of £3.139m (31 March 2023: £0.644m). 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 £65,000 (2022-23: £47,500). 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 was one complaint received in the 2023-24 financial year (2022-23: three). This ongoing complaint stated dissatisfaction with regards to Sport NI's response to a concern raised under the Sport NI "Raising a Concern" Framework in relation to actions of a Governing Body.

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 programme 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,
SportNI

Date: 17 December 2024

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 2024. 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 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 six members (as at 31 March 2024) 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 2024 is shown overleaf.

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

Board: 1 April 2023 to 31 March 2024

George Lucas (Chair)
Gavin Boyd (appointed Vice-Chair in August 2023)
Richard Bullick
Wendy Elliott
Denise Burns
Kyle Ferguson
Kieran Harding
Alison Nicholl
Jay Colville (vice-chair) (Resigned from Sport NI Board July 2023)

The members of the Audit and Risk Committee for the year ended 31 March 2024 were:

Gavin Boyd (appointed Chair from August 2023)
Denise Burns
Kyle Ferguson
Michael Matthews (Co-opted member)
Alison Nicholl
Jay Colville (Chair) (Resigned from Sport NI Board July 2023)

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. The Register of Interests is also online on Sport NI's website available using the following link: <http://www.sportni.net/about-us/register-of-interests/> . All of the transactions relating to the organisations were conducted at arm's length by Sport NI.

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

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; 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 2023-24 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 2023-24 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 are working with NIAO and NAO to complete all outstanding Lottery Audits. Progression against agreed completion targets will be monitored by 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 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 review the register on a regular basis.

The Purpose of the Governance Framework

The term 'Corporate Governance' describes the way in which organisations are directed, controlled and led. The purpose of a Corporate Governance Framework is to facilitate accountability for the effective and efficient delivery of an organisation's statutory responsibilities or aims and objectives. Sport NI 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 four key organisational roles and structures defined within the corporate governance arrangements. These are The Executive Leadership Team (ELT); Sport NI Board; Audit and Risk Assurance Committee and the Remuneration Committee.

Executive Leadership Team

The Chief Executive Officer (CEO) has been on an extended period of absence on full pay since July 2023. Interim arrangements are in place as noted on Page 30 of the Annual Report.

Sport NI's approved Executive Leadership Team (ELT) was structured as follows: Chief Executive Officer, Director of Sport, Chief Operating Officer, (Interim) Head of Sports System, and Head of Policy & Innovation. An organisational chart is shown on page 8. The table on page 38 details in year movement in the ELT. 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 performance. Meeting weekly, it oversees how Sport NI plans, sets, communicates and monitors its corporate objectives.

Sport NI has developed systems of internal control and risk management in line with best practice guidelines. Directors have the appropriate and relevant professional skills and competences to provide the assurance that these controls are operating efficiently and effectively, conducive to a good and harmonious work environment.

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 12 meetings during the 2023-24 year to determine policy for Sport NI and make decisions in line with that policy. The Accounting Officer (AO) attended 3 Board Meetings and 2 ARAC meetings before a period of absence. The Interim Accounting Officer in place then attended a further 7 Board meetings. Directors, managers and the AO produced papers and information to assist Board decision making.

The Board has a rolling work-plan and achieved its objectives, which were set out during the year. The overall average attendance rate of members was 83%.

2023-24 Board/Committee Attendance

	Board Meetings			ARAC Meetings			Total Meetings		
	Attended	Held	%	Attended	Held	%	Attended	Held	%
George Lucas (Chair)	10	12	83	N/A	N/A	N/A	10	12	83
Jay Colville (Vice Chair) (resigned July 2023)	3	3	100	2	2	100	5	5	100
Richard Bullick	11	12	92	N/A	N/A	N/A	11	12	92
Kyle Ferguson	11	12	92	3	5	60	14	17	82
Kieran Harding	7	12	58	N/A	N/A	N/A	7	12	58
Gavin Boyd (Vice Chair from August 2023)	11	12	92	5	5	100	16	17	94
Wendy Elliott	9	12	75	N/A	N/A	N/A	9	12	75
Alison Nicholl	10	12	83	5	5	100	15	17	88
Denise Burns	10	12	83	4	5	80	14	17	82
Michael Matthews (Co- opt to ARAC)	N/A	N/A	N/A	4	5	80	4	5	80

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

- Audit and Risk Assurance; and
- Remuneration

Audit and Risk Assurance Committee

The Audit and Risk Assurance Committee comprises four members and one co-opted member and is chaired by the Vice-Chair of the Board. It met five times during the year. The AO in place during 2023-24 attended all five 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.

Remuneration Committee

The Remuneration Committee comprises four members. Following the resignation of Wilma Erskine as appointed Chair of the Committee in August 2022, Board Member, Richard Bullick, was appointed as Chair of the Remuneration Committee by the Chair of the Board. Its remit covers only remuneration and not functional staffing matters. The Committee has specific responsibility for:

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

The Remuneration Committee meets as required. The Remuneration Committee met on 28th July 2023.

Temporary Changes to ELT and a new vice-chair

With the resignation of the COO in July 2023 and unexpected recent absence of the CEO, there

have been temporary management arrangements put in place, including an Interim CEO, an interim COO, support from the Department and support from Board Members on an ongoing basis.

The Vice-Chair, Jay Colville, resigned in June 2023 and Gavin Boyd, an existing Board and ARAC member, was appointed as Vice Chair to the Board and Chair of ARAC in August 2023.

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 and Authority

The Northern Ireland Budget (No. 2) Act 2023, which received Royal Assent on 18 September 2023, provided the statutory authority for the 2023-24 Northern Ireland Budget which the Secretary of State for Northern Ireland set in his Written Ministerial Statement on 27 April 2023.

Following restoration of the Assembly on 3 February 2024, the Budget Bill received Royal Assent on 14 March 2024, together with the Northern Ireland Spring Supplementary Estimates 2023-24 which were agreed by the Assembly on 9 April 2024. This provided the statutory authority for the Executive's final 2023-24 expenditure plans.

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 2023-24.

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. In 2023-24, an additional risk was identified on “non-compliance with internal financial controls”. During 2023-24, 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. No date has been set for any hearing on this matter.

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). All staff received GDPR online training. Sport NI maintains an Information Asset register which is

updated annually. As part of the 2021-22 Internal Audit Plan, RSM conducted an advisory report on GDPR compliance (final report June 2022). Sport NI has accepted recommendations from the report and taken appropriate management actions.

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 2023-24 year there were no new whistleblowing/raising concern cases referred to the Chief Operating Officer (2022-23; none). There were no reported incidents of suspected fraud. (2022-23: none).

Governance & Accountability

The Annual Internal Audit Plan is created on a risk basis. Our internal auditors, RSM, who were reappointed in 2021, evaluated our risk management processes and considered that they could place reliance on our risk register to inform the audit plan. They used various sources of information and discussed priorities for internal audit coverage with senior management and Audit and Risk Assurance Committee.

The sources of information included:

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

Sources of Independent Assurance

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

RSM is the Internal Auditor for Sport NI and issued an internal audit assurance statement to the Audit and Risk Assurance Committee of Sport NI in respect of the year ended 31 March 2024. For the 12 months ended 31 March 2024, the head of internal audit opinion for Sport Northern Ireland is based on six internal audit reviews. The opinion is 'Satisfactory' (2022-23 Satisfactory). This opinion would indicate an adequate system of governance , risk

management and control exists in Sport NI with no significant weaknesses identified.

The Audit and Risk Assurance Committee reviewed and amended the Annual Internal Audit Plan 2023-24 at a meeting on 23 October 2023. A timetable (including replacement audits) was agreed in November 2023. The Chief Executive Officer ensured that there was sufficient flexibility in the plan to allow for changes to be made during the year to reflect any significant changes in the risk environment and the emergence of new risks. The 2023-24 Internal Audit exercises undertaken identified 39 recommendations for management action. This is a significant increase on the 2022-23 Internal Audit position, where the exercises identified 15 recommendations. This is largely due to the significant work done in the Review of Balance Sheet reconciliations which highlighted a significant number of recommendations.

During 2023-24 Internal Audit reviewed the following areas:

IA Review	Rating	High Priority Recommendations
Complaints handling	Satisfactory	None
Programme Funding & GFD	Satisfactory	None
Stakeholder Engagement	Satisfactory	None
Safeguarding	Satisfactory	None
Payroll Processing	Satisfactory	None
Balance Sheet Reconciliations	Limited	None
Interim Follow-up	Little Progress	None
Final Follow-up Review	Reasonable Progress	None
CIVICA opening balances review	N/A - Advisory	None

Internal audit reports outline the actions to resolve control weaknesses, agreed with management, which when implemented, will further enhance the system of internal control. All reports of the internal auditors were discussed by ARAC and with senior members of staff in attendance. This gave them and members of the Committee the opportunity to discuss, in detail, the findings, recommendations and proposed management actions.

Since October 2023, the Board and Audit Committee have become aware of a number of material instances of non-operation of internal financial controls over the 22-23 and 23-24 years, culminating in the reporting of inaccurate resource consumption information to the Department, leading to unplanned easements being reported after the year end. These issues were reflected in the internal audit review of balance sheet reconciliations.

The Board and interim management have since taken proactive steps to put in place new financial governance procedures, including the hiring of a G7 Accountant to oversee the finance function and monthly reporting processes. I am pleased to note that, following these steps, the final out-turn for the 23-24 financial year was within 1% tolerance of the annual budget.

As part of this year's Governance Statement and taking account of the views of internal and external assurance providers, I wish to declare there were no significant governance issues. I have obtained assurance over the internal control framework from the Head of Internal Audit's Annual Opinion along with the stewardship reports process that takes place and the bi-annual assurances that are provided to the Board, the Audit and Risk Committee and the Department.

Sport NI carried out an independent review of the Sports Institute in 2023-24 and is in the process of carrying out a review of Tollymore National Outdoor Centre. These reviews were commissioned by the Chief Executive Officer and are endorsed by Sport NI Board. The reports will provide a detailed examination of the challenges facing these business areas and will include further consideration of recent audit findings.

The Comptroller and Auditor General to the Northern Ireland Assembly certifies the accounts and provides an opinion whether, in all material respects, the expenditure and income have been applied to the purposes intended by the Assembly and the financial transactions conform to the authorities which govern Sport NI. The Comptroller and Auditor General also provides an opinion on the truth and fairness of the attached financial statements for the year ended 31 March 2024, and their supporting notes.

Review of Effectiveness of the Governance Framework

As Accounting Officer, I have responsibility for reviewing the effectiveness of the system of internal control. My review is informed by the work of the internal auditors and senior management within Sport NI who have responsibility for the development and maintenance of the internal control framework, and comments made by the external auditors in their management letter and other reports. As detailed above, as a result of their work during the year, the internal auditors have produced an annual certificate of assurance with a 'satisfactory' assurance opinion with regards to the adequacy of the systems and the operation of internal controls within Sport NI.

Department for the Communities Partnership Arrangements

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 2023-24 Business Plan throughout the year. In addition, Sport NI responded to requests for information and to the requirements to submit returns to DfC on a regular basis on a range of matters to satisfy the governance requirements of DfC.

Approval of Expenditure

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

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

Departmental Strategic Review

The Department for Communities (DfC) has employed Deloitte to conduct a strategic review of Sport NI to identify and understand the cause of the governance and control issues, with a focus on the roles and responsibilities of the Sport NI Board and Executive Leadership Team (ELT).

Events after the Reporting Period

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

Conclusion

As a result of the above, I believe that Sport NI's internal control and governance framework provides me with the level of assurance that I require. There is nothing of which I am aware that leads me to believe that our systems for detecting and responding to inefficiency, for preventing conflicts of interest, for preventing and detecting fraud and for minimising losses of grant-in-aid are not adequate. I believe that Sport NI's governance structure has operated successfully in 2023-24.



Richard Archibald
Accounting Officer,
SportNI

Date: 17 December 2024

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 Secretary of State for Northern Ireland's 27th April 2023 Written Ministerial Statement (WMS) on the budget, the NI public sector pay policy guidance was published on 31st May 2023 in FD (DoF) 05/23. This was subsequently updated on 12th March 2024 in FD (DoF) 04/24 to reflect the return of Executive Ministers and revised departmental budgets. Sport NI aligns to NICS pay policy.

The pay award for Sport NI staff for 2023-24 has been finalised and paid during summer 2024. 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.

Employee	2023-24				2022-23			
	Salary* £'000	Benefits in kind (to nearest £100)	Pension Benefits*** (to nearest £'000)	Total £'000	Salary* £'000	Benefits in kind (To nearest £100)	Pension Benefits*** (to nearest £'000)	Total £'000
Antoinette McKeown Chief Executive**	85-90	-	35	120-125	110-115 (full year equivalent 90- 95)	-	18	130-135
Richard Archibald Director of Sport (Interim Chief Executive 14 th August 2023 – date)	75-80	-	41	115-120	65-70	-	4	65-70
Brian McKimm**** Acting Chief Operating Officer (appointed 2 nd October 2023)	70-75	-	-	70-75	-	-	-	-
Rebecca Morgan Chief Operating Officer (6 th June 2022 – 22 September 2023)	30-35 (full year equivalent 60- 65)	-	-	30-35	50-55 (60-65 full year equivalent)	-	16	65-70 (75-80 full year equivalent)
Orlagh Watters Interim Head of Sports System	60-65	-	19	80-85	55-60	-	3	55-60
John Hart Head of Policy and Innovation	50-55	-	20	75-80	50-55	-	13	65-70

*Salary costs include salary arrears from previous financial years. The CEO salary for 2022-23 includes arrears from Aug 14.

** As noted on page 30 of the Annual Report, there is currently an Interim CEO in place while the CEO is on an extended period of absence. Accordingly, the above Remuneration Table includes details of both of the salaries paid for this position during 2023-24.

***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.

**** Mr. Brian McKimm was appointed as the Acting Chief Operating Officer from 2 October 2023. Mr. McKimm is an agency employee and the total cost of his services in 2023-24 (for the period outlined above) has been £73,850. As he is not a permanent member of staff, a full year equivalent has not been provided.

Salary

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

Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue and Customs as a taxable emolument. Benefits in kind of £NIL were paid in 2023-24, (2022-23: £NIL).

Payments to Past Directors (Audited Information)

During 2023-24 there was £NIL paid to past directors for backdated pay awards (2022-23: £NIL).

Fair Pay Disclosures (Audited Information)

	25th Percentile 2022-23 (restated)	25th Percentile 2023-24	Median 2022-23 (restated)	Median 2023-24	75th Percentile 2022-23 (restated)	75th Percentile 2023-24
Pay Point	£26,575	£27,127	£33,459	£33,163	£42,078	£42,650
Ratio	3.48	3.41	2.76	2.79	2.20	2.17

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

The banded remuneration of the highest-paid director in Sport NI in the financial year 2023-24 was £90,000- £95,000 (2022-23: £90,000-£95,000). This was 2.79 times (2022-23: 2.76) the median remuneration of the workforce.

In 2023-24, no employees received remuneration in excess of the highest-paid director (2022-23: NIL).

Remuneration ranged from £3,500 to £91,665 (2022-23: £3,500 to £91,090).

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	2023-24 v 2022-23	2022-23 v 2021-22 (restated)
Average employee salary and allowances	-0.89%	-0.15%
Highest paid director's salary and allowances	0%	12.12%*

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

*Noted that this included seven years pay award increase.

Compensation for Loss of Office (Audited Information)

No directors of Sport NI received any compensation for loss of office during the year 2023-24 (2022-23: Nil).

Board Members' Honoraria (Audited Information)

The Chair received honorarium during 2023-24 totalling £26,880 (2022-23: £26,880). Honorarium of £3,227 were paid to the two Vice Chairs in post during 2023-24 (2022-23: £3,500). 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 31/3/24. and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/3/24	CETV at 31/3/23	Real increase in CETV
	£'000s	£'000s	£'000s	£'000s	£'000s
Antoinette McKeown Chief Executive	20-25 plus NIL lump sum	0-2.5 plus NIL lump sum	336	279	30
Richard Archibald Director of Sport (Interim Chief Executive 14 th August 2023 – date)	15-20 plus 0-5 lump sum	0-2.5 plus 0-2.5 lump sum	244	196	28
Orlagh Watters Interim Head of Sports System	10-15 plus NIL lump sum	0-2.5 plus NIL lump sum	163	137	11
John Hart Head of Policy and Innovation	0-5 plus NIL lump sum	0-2.5 plus NIL lump sum	60	42	11

Mr. Brian McKimm was appointed as the Acting Chief Operating Officer from 2 October 2023. Mr. McKimm is an agency employee and therefore 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 131 employees (this includes leavers during 2023-24 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 16 staff were recharged to Lottery (2022-23: 16).

Employee contribution rates for all members for the period 1 April 2023 - 31 March 2024 were as follows:

Band	Range	Contribution Rate
1	£0 - £16,900	5.5%
2	£16,901 - £26,000	5.8%
3	£26,001 - £43,400	6.5%
4	£43,401 - £52,800	6.8%
5	£52,801 - £104,700	8.5%
6	>£104,700	10.5%

The employer contribution rate for 2023-24 was 19%. Further details about the NILGOSC pension scheme can be found in note 11 and at www.nilgosc.org.uk.

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

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme.

The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The CETV figures, and from 2003-04 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the NILGOSC pension arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

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).

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.

	2023-24 £	2023-24 £	2023-24 £	2022-23 £
	Permanently Employed Staff	Others	Total	Total
Wages and Salaries	3,731,951	-	3,731,951	3,411,494
Social Security Costs	390,747	-	390,747	346,078
Pension Costs	635,969	-	635,969	1,741,680
Agency Costs	-	620,052	620,052	858,267
Sub Total	4,758,667	620,052	5,378,719	6,357,519
Less: Staff Costs Recharged to Sport NI Lottery Account	(564,885)	-	(564,885)	(814,863)
Less: Recoveries in Respect of Outward Secondments	(80,000)	-	(80,000)	(36,302)
Total Net Costs	4,113,782	620,052	4,733,834	5,506,354

Average Number of Persons Employed (Audited Information)

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

Sport NI

	2023-24			2022-23
	Permanently Employed	Others	Total	Total
	No.	No.	No.	No.
Directly employed	77	6	83	85
Seconded In	-	-	-	-
Seconded Out	2	-	2	1
Agency	-	13	13	19
Total	79	19	98	105

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

	2023-24			2022-23
	Permanently Employed	Others	Total	Total
	No.	No.	No.	No.
Directly employed	16	-	16	16
Seconded In	-	-	-	-
Seconded Out	-	-	-	-
Agency	-	-	-	5
Total	16	-	16	21

Number of Directors (Audited Information)

Director's Salary (Actual)	2023-24	2022-23
£0-£5,000	-	1
£5,000-£10,000	-	-
£10,000-£15,000	-	-
£15,000-£20,000	-	-
£20,000-£25,000	-	-
£25,000-£30,000	-	-
£30,000-£35,000	-	-
£35,000-£40,000	-	-
£45,000-£50,000	-	-
£50,000-£55,000	1	2
£55,000-£60,000	-	1
£60,000-£65,000	1	-
£65,000-£70,000	-	1
£70,000-£75,000	1	-
£75,000-£80,000	1	-
£80,000-£85,000	-	-
£85,000-£90,000	1	-
£90,000-£95,000	-	1
£95,000-£100,000	-	-
£100,000-£105,000	-	-
£105,000-£110,000	-	-
£110,000-£115,000	-	-
Total Number of Directors	5*	6

*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 £85-90k (annual salary), (2022- 23: £110-115k 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 30 of the Annual Report, there is currently an Interim CEO in place while the CEO is 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
2023-24				
Directly Employed	3	43	2	42
Board*	-	-	-	-
Agency/Secondments	1	7	-	6
Total	4	50	2	48

	Male Directors	Male Employees	Female Directors	Female Employees
2022-23				
Directly Employed	2	42	3	44
Board*	-	-	-	-
Agency/Secondments	-	9	-	10
Total	2	51	3	54

*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 15 leavers during 2023-24 and 14 new starts (2022-23: 15 leavers and 16 new starts).

Sickness Absence Data

The number of sick days reported in 2023-24 was 588 (2022-23: 824). Sport NI had an average of 7 days absence per full time equivalent person in 2023-24 (2022-23: 9.93). 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 five times in 2023/24. 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.

A follow-up Staff Engagement survey was conducted in summer 2023 to assess progress made over the past year. Following staff feedback from 2022, 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. In accordance with this commitment, during 2022-23, Sport NI CEO commissioned a wide-ranging review of health and safety arrangements across the organisation, making comparison with relevant statute, standards and guidance. The review included consideration of risks and an assessment of supporting policy documents and mechanisms for management and monitoring of health and safety performance. A preliminary report outlined key findings and recommendations arising from the initial review. Under the terms of the contract, Sport NI was provided with access to the competent health and safety adviser during 2023-24 in order to assist with implementation of improvement.

Expenditure on Consultancy

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

	2023-24	2022-23
	£	£
Tax Advice	-	14,600
Total Expenditure on Consultancy	-	14,600

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 2024, earning £245 per day or greater

	2023-24	2022-23
Number (No.) of existing engagements as of 31 March 2024	1	-
Of which, no. that existed		
Less than 1 year	1	-
For between 1 and 2 years	-	-
For between 2 and 3 years	-	-
For between 3 and 4 years	-	-
For 4 or more years	-	-

All highly paid off-payroll workers engaged at any point during the year ended 31 March 2024, earning £245 per day or greater

	2023-24	2022-23
Number (No.) of temporary off-payroll workers engaged during the year ended 31 March 2024	1	-
Of which,		
Not subject to off-payroll legislation	1	-
Subject to off-payroll legislation and determined as in-scope of IR35	-	-
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	-	-
Of which: No. of engagements that saw a change to IR35 status following review	-	-
For 4 or more years	-	-

For any off-payroll engagements of board members, and/or, senior officials with significant financial responsibility, between 1 April 2023 and 31 March 2024

	2023-24	2022-23
No. of off-payroll engagements of board members, and/or, senior officials with significant financial responsibility, during the financial year	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	5	6

As noted on page 39 Mr. Brian McKimm was appointed as the Acting Chief Operating Officer from 2 October 2023. Mr. McKimm is an agency employee. 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 2023-24, therefore the cost of exit packages in 23-24 was NIL (2022- 23: NIL).



**Richard Archibald
Accounting Officer,
SportNI**

Date: 17 December 2024

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 £1,803 reported for the year (2022-23: £1,155). There were no special payments in the year ended 31 March 2024 (2022-23: 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 £233,861 of income (2022-23: £249,188) against costs of £1,105,813 (2022-23: £978,295) .

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 2024 (31 March 2023: Nil). Contingent liabilities are disclosed in note 15 of the Financial Statements.



Richard Archibald
Accounting Officer,
SportNI

Date: 17 December 2024

Sport Council for Northern Ireland Exchequer Account 2023-24

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 31st March 2024 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 2024 and of the 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 the Sports Council for Northern Ireland in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, 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 the Sports Council for Northern Ireland'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 the Sports Council for Northern Ireland 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 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's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by the Sports Council for Northern Ireland will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with the 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 the 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 the Sports Council for Northern Ireland'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, and 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
19 December 2024

FINANCIAL STATEMENTS

**STATEMENT OF COMPREHENSIVE NET EXPENDITURE
FOR YEAR ENDING 31 MARCH 2024**

	Notes	2023-24 £	2022-23 £
Income from sale of goods and services	4A	2,098,875	2,156,311
Other operating income	4B	11,000	11,807
Total Operating Income		2,109,875	2,168,118
Staff costs	3A	(5,378,719)	(6,357,519)
Expenditure on Sports	3B	(3,811,453)	(3,925,724)
Other operating expenditure	3C	(1,175,511)	(1,364,222)
Depreciation and impairment charges	5/6	(704,107)	(621,773)
Total Operating Expenditure		(11,069,790)	(12,269,238)
Net Operating Expenditure		(8,959,915)	(10,101,120)
Finance Expense		(1,300)	(1,746)
Net Expenditure for the Year		(8,961,215)	(10,102,866)
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	351,782	614,008
Net gain/(loss) on revaluation of Intangible Assets	6	300	2,257
Actuarial gain/(loss) on pension scheme	11e	18,000	12,755,000
Comprehensive Net Expenditure for the Year		(8,591,133)	3,268,399

The notes on pages 62 to 87 form part of these accounts.

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2024

	Notes	2023-24 £	2022-23 £
Non-current assets:			
Property, plant and equipment	5	6,280,504	6,453,814
Intangible assets	6	85,052	105,827
Total non-current assets		6,365,556	6,559,641
Current assets:			
Trade and other receivables	7	284,908	644,062
Cash and cash equivalents	8	370,107	602,378
Total current assets		655,015	1,246,440
Total assets		7,020,571	7,806,081
Current liabilities			
Leasehold Liabilities	9	(57,128)	(56,243)
Trade and other payables	9	(1,162,821)	(1,077,646)
Grants Payable	9	(1,490,122)	(2,013,678)
Total current liabilities		(2,710,071)	(3,147,567)
Total assets less current liabilities		4,310,500	4,658,514
Non-current liabilities			
Leasehold Liabilities	9	(61,087)	(113,423)
Retirement benefit asset/(obligation)	11	-	-
Total non-current liabilities		(61,087)	(113,423)
Total assets less total liabilities		4,249,413	4,545,091
General reserve		1,174,925	1,537,325
Revaluation reserve		3,074,488	3,007,766
Pension reserve		-	-
Total equity		4,249,413	4,545,091

The notes on pages 62 to 87 form part of these accounts.

The financial statements on pages 58 to 61 were approved by the Board on 13 November 2024 and were signed on its behalf by:



Richard Archibald
Accounting Officer,
Sport NI

Date: 17 December 2024

STATEMENT OF CASHFLOW FOR YEAR ENDING 31 MARCH 2024

	Notes	2023-24 £	2022-23 £
Cash flows from operating activities			
Net operating expenditure		(8,959,915)	(10,101,120)
Adjustments for non-cash transactions	3C	767,900	672,951
Decrease/(Increase) in trade and other receivables	7	359,154	292,401
Increase/(Decrease) in payables	9	(436,634)	(2,924,171)
Increase/(Decrease) in pension fund payable less actuarial losses		18,000	1,062,000
Net cash outflow from operating activities		(8,251,495)	(10,997,939)
Cash flows from investing activities			
Purchase of non-financial assets	5/6	(156,733)	(348,522)
Proceeds from disposal of non-financial assets		-	-
Net cash outflow from investing activities		(156,733)	(348,522)
Cash flows from financing activities			
Capital element of payments in respect of leases		(53,198)	50,548
Interest on lease liabilities		(1,300)	-
Grants from sponsoring department	SCTE	8,230,455	11,528,168
Net financing		8,175,957	11,578,716
Net increase/(decrease) in cash and cash equivalents in the period		(232,271)	232,255
Cash and cash equivalents at the beginning of the period		602,378	370,123
Cash and cash equivalents at the end of the period		370,107	602,378

The notes on pages 62 to 87 form part of these accounts.

STATEMENT OF CHANGES IN TAXPAYERS' EQUITY AS AT 31 MARCH 2024

	General Fund £	Pension Reserve £	Revaluation Reserve £	Taxpayers' Equity £
Balance at 31 March 2022	(1,225,942)	(11,693,000)	2,618,220	(10,300,722)
Grants from Sponsoring Department	11,528,168	-	-	11,528,168
Comprehensive Net Expenditure for the Year	(9,039,120)	(1,062,000)	-	(10,101,120)
Actuarial Gain and Losses	-	12,755,000	-	12,755,000
Net Gain on Revaluation of Non-Current Assets	-	-	616,265	616,265
Auditors Remuneration	47,500	-	-	47,500
Other reserves movements including transfers	226,719	-	(226,719)	-
Balance as 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

The notes on pages 62 to 87 form part of these accounts.

NOTES TO THE ACCOUNTS

1. Statement of Accounting Policies

The financial statements have been prepared in accordance with the 2023-24 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 2024.

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, as adapted for the public sector was implemented with effect from 01 April 2022, replacing IAS 17 Leases. The existing Sports Institute (UUJ) premises lease was identified as a contract conveying the right to use an asset (the underlying asset) for a period of time in exchange for consideration. On transition a right-of-use asset and corresponding lease liability was recognised on the Statement of Financial Position. The right-of-use asset is measured at cost, which is made up of the initial measurement of the lease liability which is the outstanding value of lease payments due measured in accordance with HM Treasury published discount rates. The asset is depreciated on a straight-line basis over the remaining lease term. The lease liability is reduced for payments made and increased for interest. Previously under IAS 17 lease payments were expensed as rental charges.

Short-term leases and leases of low-value assets are not recognised as right-of-use assets and lease liabilities, payments in relation to these are recognised as an expense in the Statement of Comprehensive Net Expenditure as incurred. On the Statement of Financial Position, right-of-use assets have been included in property, plant and equipment and lease liabilities have been shown separately. The House of Sport rental agreement with DfC is on a rolling basis, cancellable with 6 months prior notice. As it is a rolling contract with a 6-month cancellable period and no end date or break period, the House of Sport lease has been deemed to be a short-term lease and has not been capitalised under IFRS16. There are no specific rent reviews contained within the lease. This treatment will be revisited when the lease is renegotiated with DfC.

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.

1.8.1 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.

1.8.2 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 where the underlying activity took place no later than 31 March and have been included in the Statement of Comprehensive Net Expenditure.

1.9 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.

1.10 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.

1.11 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.

1.12 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:

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.

1.13 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.

1.14 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.

1.15 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 2024.

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.

1.16 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.

1.17 Accounting standards, interpretations and amendments to published standards adopted in the year ended 31 March 2024

Additional or revised accounting standards and new (or amendments to) interpretations contained within FReM 2023-24 have been considered. The adoption of these standards has not had a significant impact on Sport NI's financial position or results.

1.18 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 will replace IFRS 4 Insurance Contracts and is effective for accounting periods beginning on or after 01 January 2023. In line with the requirements of the FReM, IFRS 17 will be implemented, as interpreted and adapted for the public sector, with effect from 01 April 2025.

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

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.

3A Staff Costs

	Directly Employed	Other	2023-24 Total	2022-23 Total
	£	£	£	£
Wages and Salaries	3,731,951	-	3,731,951	3,411,494
Social Security Costs	390,747	-	390,747	346,078
Pension Costs	635,969	-	635,969	1,741,680
Agency Costs	-	620,052	620,052	858,267
	4,758,667	620,052	5,378,719	6,357,519
Less: Staff Costs Recharged to Sport NI Lottery Account	(564,885)	-	(564,885)	(814,863)
Less: Recoveries in Respect of Outward Secondments	(80,000)	-	(80,000)	(36,302)
	4,113,782	620,052	4,733,834	5,506,354

3B Expenditure on Sports

	Grants	Other Programme	2023-24 Total	2022-23 Total
	£	£	£	£
Outcome 1*	1,654,739	764,281	2,419,020	2,056,954
Outcome 2**	-	416,056	416,056	346,029
COVID Support	34,587	306	34,893	(55,216)
Capital Programme	912,983	28,501	941,484	1,577,956
	2,602,309	1,209,144	3,811,453	3,925,724

* **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

	2023-24	2022-23
	Total	Total
	£	£
Computer Software and Support	251,812	263,841
Managed Services	303,210	423,090
Rent and Rates	165,837	160,614
Caretaking and Cleaning	87,719	89,396
Recruitment, Training and Restructure	11,201	21,992
Legal Fees	19,362	14,719
Telephones and postage	14,834	18,649
Heat and Light	52,771	54,236
Research	17,203	75,798
Insurance	32,480	31,668
Courses, Meetings and Seminars	2,321	8,708
Sundry Expenses	1,167	17,642
Publicity and Publications	63,527	44,418
Repairs & Maintenance	6,710	1,566
Memberships and Subscriptions	15,283	11,048
Printing & Stationery	3,700	6,680
Travel and Subsistence	25,229	15,212
Internal Audit	28,462	33,004
Losses / Bad Debt Write Off	1,803	1,155
Consultancy	2,838	14,600
Hospitality & Networking	3,671	3,249
Fees and Bank Charges	578	1,759
<u>Non-Cash Items:</u>		
Auditors' remuneration	65,000	47,500
Loss/(Profit) on disposal	-	8,841
Permanent Diminution	(1,207)	(5,163)
Other Operating Expenditure	1,175,511	1,364,222

4. Income

	2023-24	2022-23
	Total	Total
	£	£
4A Income from goods and services		
Lottery recharges	1,664,861	1,797,128
TNOC income from services	233,861	249,188
Staff Seconded to other parties	80,000	36,302
Other service charges	120,153	73,693
	2,098,875	2,156,311
4B Other Operating Income		
EU funding	11,000	11,807
	11,000	11,807
Total Income	2,109,875	2,168,118

5. Property, Plant and Equipment

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

5A Property, Plant and Equipment continued

2022-23	Buildings & Leasehold	Specialist Sports Equipment	Furniture and Fittings	Motor Vehicles	Information Technology	Total
	£	£	£	£	£	£
Cost or Valuation						
At 1 April 2022	5,718,352	1,102,015	268,019	119,476	533,857	7,741,719
Additions	219,968	19,969	28,278	-	30,532	298,747
Disposals	(765)	(34,039)	(3,453)	-	(9,653)	(47,910)
Revaluation	125,126	-	-	-	-	125,126
Indexation	4,556	41,044	2,294	516	4,519	52,929
At 31 March 2023	6,067,237	1,128,989	295,138	119,992	559,255	8,170,611
Depreciation						
At 1 April 2022	101,794	720,158	187,098	87,959	500,678	1,597,687
Charged in year	528,155	49,148	11,157	333	12,715	601,508
Disposals	(137)	(28,038)	(3,453)	-	(9,653)	(41,281)
Revaluation	(460,059)	-	-	-	-	(460,059)
Indexation	1,500	14,871	358	98	2,115	18,942
At 31 March 2023	171,253	756,139	195,160	88,390	505,855	1,716,797
Carrying amount at 31 March 2022	5,616,558	381,857	80,921	31,517	33,179	6,144,032
Carrying amount at 31 March 2023	5,895,984	372,850	99,978	31,602	53,400	6,453,814
Asset Financing: (restated)						
Owned	5,728,184	372,850	99,978	31,602	53,400	6,286,014
Leased	167,800	-	-	-	-	167,800
Carrying amount at 31 March 2023	5,895,984	372,850	99,978	31,602	53,400	6,453,814

Tollymore National Outdoor Centre (TNOC) buildings was valued at £5,359,249 (31 March 2023: £5,530,821) by Land and Property Service (LPS), an independent MRICS qualified valuer, at 31 March 2024. 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 2024 through application of indices (where possible) as published by the Office for National Statistics.

The leases entered into in respect of the land at TNOC and Altnadue Quarry have been treated under IFRS 16 (see Note 12).

6. Intangible Assets

	2023-24	2022-23
	£	£
Cost or Valuation		
At 1 April	168,727	149,668
Additions	9,042	49,775
Disposals	-	(34,213)
Indexation	1,911	3,497
At 31 March	179,680	168,727
Depreciation		
At 1 April	62,900	73,395
Charged in year	30,117	20,265
Disposals	-	(32,000)
Indexation	1,611	1,240
At 31 March	94,628	62,900
Carrying amount at 1 April	105,827	76,273
Carrying amount at 31 March	85,052	105,827
Asset Financing:		
Owned	85,052	105,827
Carrying amount at 31 March	85,052	105,827

Intangible assets are comprised of purchased software and licenses.

7. Receivables

	2023-24	2022-23
	£	£
Amounts falling due within one year:		
Trade Receivables	29,489	96,391
Owed by Sport NI Lottery Account	188,181	491,442
Prepayments and Accrued Income	66,890	53,127
Other Debtors	348	3,102
	<u>284,908</u>	<u>644,062</u>

8. Cash & Cash Equivalents

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

	2023-24	2022-23
	£	£
Balance at 1 April	602,378	370,123
Net Change in Cash and Cash Equivalent Balances	(232,271)	232,255
Balance at 31 March	<u>370,107</u>	<u>602,378</u>

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.

9. Payables

	2023-24	2022-23
	£	£
Amounts falling due within one year:		
Trade Payables	107,760	254,236
VAT Payable	9,992	5,103
PAYE Payable	-	-
Lease Liability	57,128	56,243
Accruals and Deferred Income	1,045,069	818,307
Total Trade and Other Payables	<u>1,219,949</u>	<u>1,133,889</u>
Grants Payable	1,490,122	2,013,678
Total Payables	<u>2,710,071</u>	<u>3,147,567</u>
Amounts falling due after one year:		
Lease Liability	61,087	113,423
Total Payables After One Year	<u>61,087</u>	<u>113,423</u>

10. Provisions

Sport NI had no provisions as at 31 March 2024 (31 March 2023: Nil).

11. Retirement Benefit Obligation

	2023-24	2022-23
	£	£
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 2023-24 the contribution rates were 19% employers' and ranging between 5.5% and 10.5% employees' (2022-23: 19.5% 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 2025 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)

	2023-24	2022-23
	Years	Years
Duration of liabilities (years)	21.6	21.7
	%PA	%PA
Discount rate	4.7	4.6
CPI Price Inflation (Pension Increase)	2.6	2.6
Salary increases	4.1	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-24	31-Mar-23
Males		
Pensioner Member aged 65 at accounting date	21.7	22.2
Active Member aged 45 at accounting date	22.7	23.2
Females		
Pensioner Member aged 65 at accounting date	24.6	25.0
Active Member aged 45 at accounting date	25.6	26.0

c. Asset Allocation

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

	Asset split at 31 March 2024 (%)			Asset split at 31 March 2023 (%)
	Quoted	Unquoted	Total	Total
Equities	43.6	0.1	43.7	40.0
Property	0	9.7	9.7	11.2
Government	17.4	0	17.4	20.6
Corporate Bonds	4.2	0	4.2	3.0
Multi Asset Credit	13.3	0	13.3	13.3
Cash	5.6	0	5.6	6.5
Other	0.2	5.9	6.1	5.4
Total	84.3	15.7	100	100

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

Reconciliation of Funded status to Statement of Financial Position	31-Mar-24	31-Mar-23
	£000s	£000s
Fair value of assets	33,598	30,134
Present value of funded defined benefit obligation	(30,459)	(29,490)
Funded status	3,139	644
Unrecognised asset*	(3,139)	(644)
Asset/(Liability) recognised on the SoFP	-	-

*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%

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

Amount Charged to Net Expenditure Account	31-Mar-24	31-Mar-23
	£000s	£000s
Operating Cost		
Current Service Cost *	682	1,377
Past Service Cost (including curtailments)	-	19
Settlement Cost	-	-
Financing Cost		
Interest on net defined benefit liability/(asset)	(44)	307
Interest on unrecognised asset	30	-
Total Pension Expense Recognised in the SoCNE	668	1,703
Re-measurements in Other Comprehensive Expenditure		
Return on plan assets (in excess of) / Below that recognised in net interest	(1,777)	4,031
Actuarial (gains) / losses due to change in financial assumptions	(662)	(19,421)
Actuarial (gains) / losses due to change in demographic assumptions	(444)	131
Actuarial (gains) / losses due to liability experience	400	1,860
Adjustment loss / (gain) in respect of unrecognised asset	2,465	644
Total Amount Recognised in Other Comprehensive Expenditure	(18)	(12,755)
Total Amount Recognised	650	(11,052)

* The current service cost includes an allowance for the administration expenses of £0.017m (31 March 2023: £0.016m).

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

	31-Mar-24	31-Mar-23
	£000s	£000s
Opening defined benefit obligation	29,490	44,607
Current service cost	682	1,377
Interest expense on defined benefit obligation	1,349	1,201
Contributions by participants	236	238
Actuarial (gains) / losses due to changes in financial assumptions	(662)	(19,421)
Actuarial (gains) / losses due to changes in demographic assumptions	(444)	131
Actuarial (gains) / losses due to liability experience	400	1,860
Net benefits paid out	(592)	(522)
Past service costs (including curtailments)	-	19
Net increase in liabilities from disposals/acquisitions	-	-
Settlements	-	-
Closing defined benefit obligation	30,459	29,490

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

	31-Mar-24	31-Mar-23
	£000s	£000s
Opening fair value of assets	30,134	32,914
Interest income on assets	1,393	894
Re-measurement gains / (losses) on assets	1,777	(4,031)
Contributions by the employer	650	641
Contributions by participants	236	238
Net benefits paid out	(592)	(522)
Net increase in liabilities from disposals/acquisitions	-	-
Settlements	--	-
Closing fair value of assets	33,598	30,134

h. Actual Return on Assets

	31-Mar-24	31-Mar-23
	£000s	£000s
Interest income on assets	1,393	894
Re-measurement gain / (loss) on assets	1,777	(4,031)
Actual return on assets	3,170	(3,137)

i. 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 2024 and the projected services cost for the year ending 31 March 2025 are 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)	29.819	30.459	31.129
% change in present value of total obligation	-2.1%		2.2%
Projected service cost (£M)	0.643	0.671	0.701
Approximate % change in projected service cost	-4.2%		4.4%
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)	30.550	30.459	30.368
% change in present value of total obligation	0.3%		-0.3%
Projected service cost (£M)	0.671	0.671	0.671
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)	31.038	30.459	29.911
% change in present value of total obligation	1.9%		-1.8%
Projected service cost (£M)	0.701	0.671	0.643
Approximate % change in projected service cost	4.4%		-4.2%
Post retirement mortality assumption			
Adjustment to mortality assumption *	+0.1 p.a.	Base Figure	-0.1 p.a.
Present value of total obligation (£M)	31.281	30.459	29.637
% change in present value of total obligation	2.7%		-2.7%
Projected service cost (£M)	0.696	0.671	0.646
Approximate % change in projected service cost	3.7%		-3.7%

* 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.

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

The figures below are provided based on the assumption as at 31 March 2024 outlined above.

Funded LGPS Benefits - Expected Amounts Charged to SoCNE	31-Mar-25
	£000s
Current service cost *	671
Interest on the net defined benefit liability/(asset)	(16)
Total	655

* The projected service cost includes an allowance for administration expenses of £0.018m and estimated payroll costs of £3.564m in the period ending 31 March 2025.

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.

k. Funded Benefits

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

Active Members as at 31 March 2024	Number	Total Pay (£M)
Total	104	3.038

Pensioner & deferred pensioner members as at 31 March 2024	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	0.596	-
Employer - Additional capital contributions	-	-	-
Employer - Early retirement strain on fund payments	-	-	-
Total contributions by the Employer			0.650
Employee - Normal contributions	11	0.216	-
Employee - Added years contributions	11	-	-
Total contributions by Participants			0.236
Transfers in		-	-
Other income		-	-
Transfers out		-	-
Retirement lump sums		-	-
Other outgo		-	-
Death in service lump sums *		-	-
Benefits paid (i.e. pension paid)		-	-
Net benefits paid out **		-	0.592

* Calculated over the year to be £0.005m.

** Figure includes an allowance for expenses of £0.017m.

Annualised pensionable payroll over the accounting period	(£M) *
Period ending 31 March 2024	3.423
Period ending 31 March 2023	3.189

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

I. 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 01 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 Right of Use Assets

	Land £	Buildings £	Total £
As at 1 April 2023	24,973	136,389	161,362
Op. Balance Adjustments	2,215	4,223	6,438
Depreciation Expense	(2,302)	(50,983)	(53,285)
As at 31 March 2024	24,886	89,629	114,515

12.2 Obligations Under Finance Leases

	2023-24 £	2022-23 £
Land and Buildings		
Not later than one year	57,128	53,242
Later than one year and not later than five years	51,286	101,898
Over Five Years	9,801	11,525
Total	118,215	166,665
Less Interest	(1,875)	(2,059)
Present Value	116,340	164,606
Current Portion	54,498	51,442
Non-Current Portion	61,842	113,164

12.3 Lease Elements within SoCNE

	2023-24 £	2022-23 £
Sub-leasing income	-	-
Expense related to short-term lease	90,000	90,000
Total	90,000	90,000

12.4 Lease Cashflow

	2023-24 £	2022-23 £
Total cash outflow for leases	144,498	144,498

The land which TNOC resides on is leased and is subject to rent reviews every five years. Sport NI also leases land for outdoor activities. The low value exemption for the Altnadue Lease has been applied due to the lease being prepaid for five years in advance.

The House of Sport rental agreement with DfC is on a rolling basis, cancellable with six months prior notice. As it is a rolling contract with a 6-month cancellable period and no end date or break period the House of Sport lease has been deemed a short-term lease and has not been capitalised under IFRS16 (Note 1.7). There are no specific rent reviews contained within the lease. This treatment will be revisited when the lease is renegotiated with DfC.

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

13. Capital Commitments

Sport NI had NIL capital commitments as at 31 March 2024 (31 March 2023: £NIL).

14. Other Financial Commitments

Sport NI had £6.339m of other financial commitments at 31 March 2024 (31 March 2023: £7.445m).

15. Contingent Liabilities Disclosed Under IAS 37

Sport NI is aware of a contingent liability at 31 March 2024 in respect of backdated holiday pay. (31 March 2023: 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.

Finally, Sport NI are defending a tribunal claim which has been lodged by an employee. Sport NI has obtained legal advice that supports its intention to robustly defend the claim and on this basis are confident that the claim will be successfully defended.

16. Related Parties

Individual	Organisation	Relationship	Other Expenditure in Year, £	Grant Payments in Year, £	Grants Awarded in Year, £	Balance at 31 March 2024, £	In Kind, £
George Lucas	UK SPORTS COUNCIL	Member of UK Sport Board	225				
Gavin George Boyd	Irish Rugby Football Union	Season ticket holder - Ulster Rugby	976				
	UB Irish Rugby Football Union	Season ticket holder - Ulster Rugby		29,992	59,683	59,683	
Denise Burns	NILGOSC	Employee	889,731				
Wendy Elliott	Irish Rugby Football Union	Season ticket holder - Ulster Rugby (self & person connected)	976				
	UB Irish Rugby Football Union	Season ticket holder - Ulster Rugby (self & person connected)		29,992	59,683	59,683	
Kyle Ferguson	Irish Football Association	Educational partnership		14,833		0	
	UNIVERSITY OF ULSTER COLERAINE	Employee	218,420				
Kieran Harding	Irish Football Association	Part-time consultancy		14,833		0	
Alison Nicholl	Coleraine FC	Voluntary coach -		57,010	29,750	0	

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		Coleraine Women					
Antoinette McKeown	Glenavon FC	Supporter		22,375	42,087	27,399	
	Institute of Directors	Professional member	674				
Richard Archibald	Institute of Directors	Associate member	674				
John Hart	Ballymoney RFC	Person connected member -		25,000		0	

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 2024 £188,181 (31 March 2023 £491,442) 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.

17. Third Party Assets

There were no third-party assets as at 31 March 2024 (31 March 2023: Nil).

18. Events After the Reporting Period

Events after the balance sheet date are those material events, both favourable and adverse, that occur between the end of the reporting period and the date when the accounts are authorised for issue. There have been no such events.

Date of Authorisation for Issue

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