



Arts Council of Northern Ireland

ANNUAL REPORT  
AND ACCOUNTS  
2008 - 2009



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**NDPB ARTS COUNCIL OF NORTHERN IRELAND  
ANNUAL REPORT AND ACCOUNTS FOR THE YEAR  
ENDED 31 MARCH 2009**

Laid before the Northern Ireland Assembly under  
Article 8 (2) (c) and Article 9 of the Arts Council  
(Northern Ireland) Order 1995 by the  
Department of Culture Arts & Leisure

11<sup>th</sup> December 2009

NIA 177/08-09

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## CONTENTS

	Page
Chairman's Foreword	5
Chief Executive's Introduction	7
Background Information	10
Management Commentary	14
Remuneration Report	18
Statement of the Council's and Accounting Officer's Responsibilities	23
Statement on Internal Control	24
Audit Certificate	28
Operating Cost Statement	31
Statement of Recognised Gains and Losses	32
Balance Sheet	33
Cash Flow Statement	34
Notes to the accounts	35

## CHAIRMAN'S FOREWORD

### Connecting with the Arts



The year 2008-09 began auspiciously, with the Arts Council being able to fulfil its campaign pledge to pass any uplift it received through the Northern Ireland Budget 2008-2011 directly to the sector. With the additional £1.7 million secured from Government, we were able to stabilise our core arts organisations, and 96 organisations benefitted from the increase through this year's round of annual Arts Council grants, totalling £9.6 million. We were also now in a position to safeguard the immediate future of a further 32 major organisations whose future had been at serious risk.

The settlement from Government, however, although welcome, fell short of our assessment of need – an additional £26 million over the three-year funding period – so serious challenges still lie ahead. The situation is not helped by the loss of millions of pounds-worth of National Lottery funding and the fact that the major part of our total Government uplift of £7.55 million is in year three, 2010-2011.

Although the Government is the guarantor of the long-term continuity of our arts and cultural institutions, our artists and arts organisations, there is only so much that public funding can be expected to achieve in the present economic climate. We need also to look beyond the public purse to greater private investment in our artistic and cultural enterprises.

In this context, I am delighted to note, that in 2008 the Arts Council entered into a closer and more focussed working relationship with Arts and Business, the organisation charged with building mutually beneficial and sustainable partnerships between the business and arts communities. By strengthening that relationship we are in a better position to collectively support all those involved in arts activity in Northern Ireland, and the businesses that invest in that work.

Indeed the theme of building relations between the arts and business communities was taken up in April at the Chairs and Chief Executives' Forum. This is the annual gathering of the heads of Northern Ireland's arts organisations, and is a forum created by the Arts Council specifically for discussion of matters of pressing import to the sector.

For the rest of this year 2009/10 it looks like the overriding headline for the arts, as in every other walk of life will be the economic difficulties we are all facing. Audiences Northern Ireland addressed that theme in its annual conference in February. Appositely titled, 'No Cost, Low Cost', it focused on opportunities for arts organisations to both cut costs and generate income.

During difficult economic times, and facing the kind of gloomy forecasts with which we have become all too familiar of late, there can be a temptation to regard arts

as a luxury. It would be a mistake for anyone to ignore the fact that a creative environment attracts creative people, businesses and capital; which correlates directly to increased economic development and competitiveness.

Perhaps more importantly Art is a basic human need. It is one of the ways in which we make sense of our lives, one of the ways in which we express feelings when we have no words, a way for us to understand things with our hearts when we can't with our minds.

A handwritten signature in cursive script that reads "Rosemary Kelly". The ink is dark and the handwriting is fluid and personal.

Rosemary Kelly, OBE  
Chairman

## CHIEF EXECUTIVE'S INTRODUCTION

### Arts reaching all Parts



The vision underpinning 'Creative Connections', our five-year plan for developing the arts in Northern Ireland, 2007-2012, is, 'to place the arts at the heart of our social, economic and creative life'. The ambition to engage more fully across all areas of society translates into the funding criteria for our programmes, which encourage organisations to develop their education and outreach services, especially in urban and rural areas of social deprivation.

In December, the Arts Council tested the success of this important aspect of our strategy with the publication of an analysis of our grant distribution over the past five years. The evidence which emerged from the analysis shatters at least two of the most outdated but enduring generalisations about arts funding which have to date proven stubbornly hard to shift.

The main misperception about the arts is that they are essentially a middle-income, middle-class interest. Not so. Our research shows that, of the £56 million awarded by Arts Council over the past five years through our main grant programmes, £31.5 million (56%) has gone directly to the most deprived areas in Northern Ireland. This figure is even more pronounced in the Derry City area, where 97% of our principal funding was allocated within Londonderry's most deprived areas.

The second major generalisation is that arts funding is centred on Belfast. In fact, every parliamentary constituency in Northern Ireland has received grant aid from the Arts Council, and we have introduced initiatives such as the 'STart UP' scheme in 2007 to encourage applications from 'cold spot' areas. The level of funding which goes to Belfast reflects the concentration of national organisations based in the capital city, many of whose services extend to Northern Ireland as a whole.

A more complete reflection of the wide geographic spread of arts funding emerges with other Arts Council funding programmes. Since the advent of the National Lottery, we've allocated £3.7 million through our 'Instruments for Bands' scheme to formally constituted bands from both main communities, 95% of which has been distributed outside of Belfast. The 'Awards for All' programme, helping increase participation in the arts at a community level, presents a similar picture. And, thanks to £30 million invested by the Arts Council in building projects, we have in 2008 essentially achieved one of our long-term ambitions: to provide an arts facility within twenty miles of every person living in Northern Ireland.

In the last five years, 85% (£2.4m) of 'Art of Regeneration' and 58% (£1.4m) of 'Re-imaging Communities' funding has been allocated outside of Belfast. These special initiative programmes have been targeted directly at specific areas of social need.



The arts are renowned worldwide for the special role they can play in the transformation and regeneration of regions, by helping to build community confidence, social cohesion and renewed civic pride.

The Re-imagining Communities Programme was launched three years ago, as a response to the challenges laid out in Government's Shared Future Agenda to help create the conditions for a healthy civic society to flourish in Northern Ireland. To date, we've funded more than 100 community-based arts projects through this programme, which aims, through an arts-led, joined-up partnership approach, to tackle the visible signs of sectarianism and racism in our society and to kick-start sustainable regeneration in local communities. The year 2008-09 has seen the successful completion of Re-imagining Projects ranging from a new community garden in the Waterside area of Derry City to photographic murals reflecting life in the Markets area of Belfast.

Community-based arts programmes such as these demonstrate the critical role the arts can play in how we, as a society, come to terms with the divisions of the past and build a shared vision for the future.

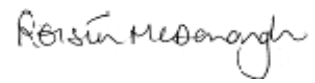
They show us that our artists have diversified their talents to meet the increasingly wide-ranging demands of a changing society and that they are making a unique contribution to building a better future for all of us. The link has clearly emerged between creativity and positive transformation of individuals and groups in Northern Ireland society today.

This is an area we intend to explore much further at our annual conference in June 2009, when representatives from a broad cross-section of Northern Ireland society will consider the relationship between 'Art and Conflict'. This will be a timely opportunity to explore, with international speakers and eminent figures from closer to home, the contribution of the arts around the world to the process of healing and supporting societies in transition. Another important focus of the conference will be to examine the ways in which artists have attempted to represent conflict and its legacy.

Such is the significance of the work produced by Northern Ireland's artists representing conflict here, the Arts Council has undertaken to create an online resource commemorating the art of the Troubles. This archival resource gathers together information about relevant art forms, practitioners and their work during this time and features a series of specially commissioned essays on the range of art forms.

The archive acknowledges the unique political context within which the arts have operated in the recent history of the Troubles in Northern Ireland; a journey from the Civil Rights marches of the late 1960s to the Good Friday Agreement of 1998. Work on what we trust will be a valuable resource to the wide community of academics, students, researchers, survivors of the conflict and visitors to Northern Ireland is nearing completion in 2008-09. The Troubles archive is due to be launched in June 2009.

Through a combination of carefully managed funding programmes and special initiatives such as the Troubles Archive, the Arts Council ensures that all sections of Northern Ireland continue to share the many benefits of the arts.

A handwritten signature in black ink, reading "Roisín McDonough". The signature is written in a cursive, flowing style.

Roisín McDonough  
Chief Executive

## **BACKGROUND INFORMATION**

### **Statutory Background**

The Council, presently known as the Arts Council of Northern Ireland, is the statutory body through which public funding for the arts in Northern Ireland is channelled. It was established by the Arts Council (Northern Ireland) Order 1995 and came into existence on 1 September 1995. The Council took over the assets and liabilities of the Arts Council of Northern Ireland Limited which was a company limited by guarantee established in 1994 as an interim body between the previous Arts Council (established in 1943) and the new statutory body.

The Arts Council dates from 1943 when it was set up as the Council for the Encouragement of Music and the Arts in Northern Ireland. Initially funds were provided by the Pilgrim Trust and matched by the Ministry of Education for Northern Ireland. At the present time the Arts Council is funded via grant-in-aid by the Department of Culture, Arts and Leisure. The affairs of the Council are managed by a Board consisting of fifteen members. The current Board members are listed below. The Chief Executive (Roisin McDonough) is the principal executive officer of the Council and is supported by a professional staff responsible for subject and functional areas of the Council's programme.

### **Principal Functions Related to Grant-in-aid Activities**

The Arts Council of Northern Ireland is charged with four statutory functions under the Arts Council (Northern Ireland) Order 1995. These are:

- (a) to develop and improve the knowledge, appreciation and practice of the arts;
- (b) to increase public access to, and participation in, the arts;
- (c) to advise the Department of Culture, Arts and Leisure and other government departments, district councils and other bodies on matters relating to the arts; and,
- (d) such other functions as are conferred on the Council by any other statutory provision.

### **Board Members of the Arts Council of Northern Ireland and members of its Lottery Grants and Capital Committee**

The Council performed its functions during the year ending on 31 March 2009 by making grants to organisations engaged in the arts either on a revenue or on a project basis; by granting awards and bursaries to individuals engaged in the arts; by organising tours of performing and creative artists; by organising and participating in the Forum for Local Government and the Arts; and by advising the Department of Culture, Arts and Leisure and various other public and private bodies on a range of issues relating to the arts. The Council is also one of the

distributing bodies of the National Lottery. Lottery distributing activities are reported upon separately under the National Lottery Etc. Act 1993. The appointment of Board members is approved by the Minister of Culture, Arts and Leisure. The Chair and members of the Board have individual and collective responsibility to the Minister as Head of Department:

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

The Board of the Arts Council of Northern Ireland for the year ended 31 March 2009 is shown below.

### **Board:**

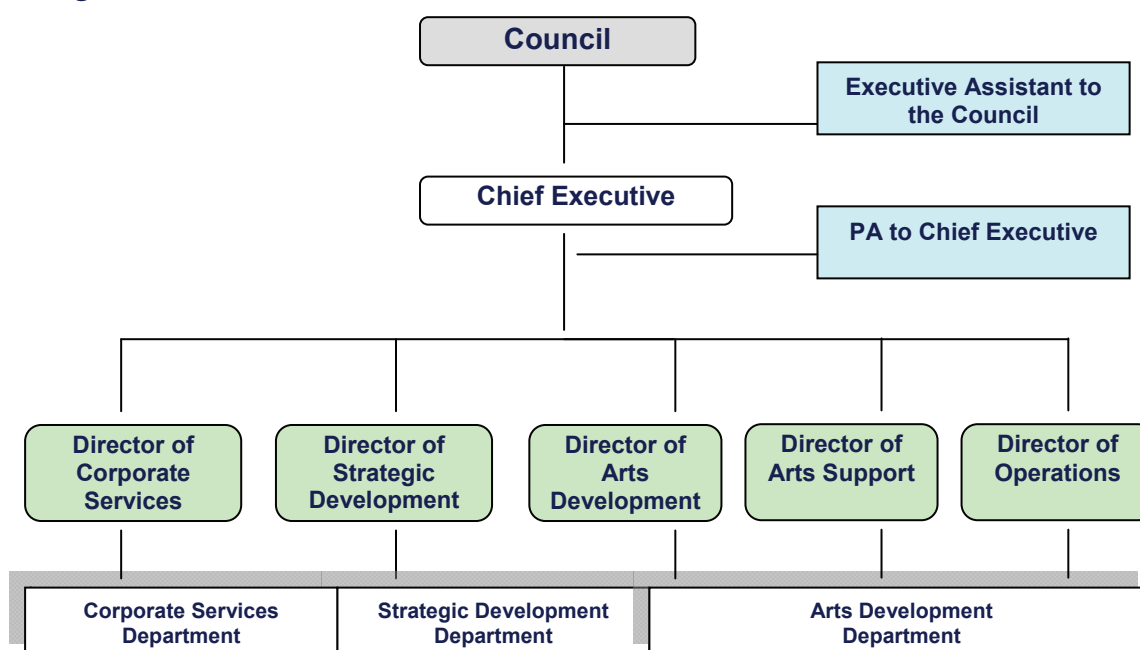
Ms Rosemary Kelly (Chairman)	Prof Ian Montgomery (from 1 April 2008)
Mr Damien Coyle (Vice Chairman)	Ms Sharon O'Connor
Mrs Eithne Benson	Mr Joe Rice
Mrs Kate Bond (maternity leave from 8 October 2008)	Prof Paul Seawright
Mr Raymond Fullerton	Mr Brian Sore
Mr David Irvine	Mr Peter Spratt
Mr Tony Kennedy	Ms Janine Walker
Mr Bill Montgomery	

The members of the Audit Committee for the year ended 31 March 2009 were Mr Tony Kennedy (Chairman), Mr Raymond Fullerton, Mr David Irvine, Mr Ciaran Doran (Co-opted Member) and Mr Ivor Johnston (Co-opted Member).

The members of the Lottery, Grants and Capital Committee for the year ended 31 March 2009 were Ms Kate Bond (Chairman – Maternity Leave from 8 October 2008), Mrs Eithne Benson (Acting Chairman from 8 October 2008), Prof Paul Seawright, Mr Damien Coyle, Mr Tony Kennedy.

Several members of the Board of the Arts Council and members of key management staff are also involved with other arts organisations in Northern Ireland either directly or indirectly as a result of a family relationship, a close friendship or business relationship. These individuals make an annual declaration of their interests and do not take part in discussions and decisions to make 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 14. All of the transactions relating to the organisations were conducted at arms length by the Council.

## Organisational Structure



The accounts of the Arts Council of Northern Ireland are prepared in a form directed by the Department of Culture, Arts and Leisure with the consent of the Department of Finance and Personnel in accordance with Article 8 of the Arts Council (Northern Ireland) Order 1995.

The financial statements are audited by the Comptroller and Auditor General (C&AG) in accordance with the Arts Council (Northern Ireland) Order 1995. He is Head of the Northern Ireland Audit Office and he and his staff are wholly independent of the Arts Council of Northern Ireland. He reports his findings to the Northern Ireland Assembly.

The audit of the financial statements 2008-09 resulted in an audit fee of £11.5k. This cost is included in other operating costs in the financial statements. So far as the Accounting Officer is aware, there is no relevant audit information of which the entity's auditors are unaware.

The Accounting Officer has taken all steps that she ought to have taken to make herself aware of any relevant audit information and to establish that the entity's auditors are aware of that information.

## **Policy on Disabled Persons**

The Arts Council of Northern Ireland is committed to equality of opportunity between persons of different religious belief, political opinion, gender, marital status, disability, ethnic origin or sexual orientation. The Council has implemented equality legislation and codes of practice to ensure that procedures and policies are fair and lawful. The Council actively encourages this within its client/partner network. The Council particularly supports equality of opportunity in training and employment for disabled people.

## **Pension Fund**

All assets, liabilities and operating costs of the Council's pension scheme are recorded in the accounts of the Exchequer entity. The salary charges to Lottery in-year include a recharge of employer pension costs of £116,306 (2007-08: £64,836 ).

The market value of the Council's share of the NILGOSC pension scheme's assets (excl. AVCs) at 31 March 2009 was £5.372m (2007-08: £6.982m) and the present value of the Council's share of the scheme liabilities was £7.432m (2007-08: £7.617m). The Council's share of the Scheme recorded net pension liabilities at 31 March 2009 was £2,060k (31 March 2008: £635k).

## **Employee Consultation**

On matters of policy and procedure which affect the employees of the Arts Council, the Council normally consults with the recognised trade union of which the staff are members. This trade union is also a member of the Whitley Council which negotiates on the terms and conditions of members with the Northern Ireland Department of Finance and Personnel.

## **Payment of Suppliers**

The Arts Council is committed to the prompt payment of bills for goods and services in accordance with the Confederation of British Industry's Prompt Payment Code. Unless otherwise stated in the contract, payment is due within 30 days of receipt of the goods or services, or presentation of a valid invoice or similar demand, whichever is later.

A review conducted at the end of the year to measure how promptly the Arts Council paid its bills found that 90% of the bills were paid within this standard. The comparative figure for 2007-08 was 90%. The target for this is 95%.

## **Political and Charitable Donations**

The Arts Council of Northern Ireland made no political or charitable donations during the year.

## MANAGEMENT COMMENTARY

### Nature of Business

The Arts Council of Northern Ireland is the statutory body through which public funding for the arts in Northern Ireland is channelled.

The objectives of the Council are:

- a) to develop and improve the knowledge, appreciation and practice of the arts;
- (b) to increase public access to, and participation in, the arts;
- (c) to advise the Department of Culture, Arts and Leisure and other government departments, district councils and other bodies on matters relating to the arts;

### Financial Results

At the end of the year the Council realised total net operating costs of £19,023,914 (2007-08: £18,920,015). The reserve at the year end is in deficit of £1,366,673 (2007-08: Surplus of £801,873).

### Review of Grant-in-aid Activities

During the year 2008-2009, the Arts Council made awards totalling £18,491,202 (2007-08: £17,841,330) to artists and art organisations. This represents an increase of £0.6m on the previous year. Excluding in-year capital grants to arts organisations, the increase rises to £2.12m on the prior year. Regularly funded organisations, including the cultural traditions, received £9.56m (2007-08: £8.30m) – a commendable achievement given the difficult funding environment.

**The Arts Council's vision is to 'place the arts at the heart of our social, economic and creative life'.**

In *Creative Connections*, its five-year development plan for the arts, 2007-2012, the Arts Council identifies four main themes covering what it believes needs to be done to achieve this vision - promoting the value of the arts; strengthening the arts; increasing audiences and improving organisational performance.

**Promoting the value of the arts:** In summary, this theme describes our objectives to place the arts at the heart of society. To achieve this aim we will:

- improve recognition of the contribution artists and arts organisations make to society;
- influence government regarding the contribution the arts make to the achievement of a range of policy objectives;
- gain broad acceptance of the need for increased funding for the arts in Northern Ireland;
- achieve international recognition.

In December, the Arts Council tested the success of this important aspect of its strategy with the publication of an analysis of grant distribution over the past five

years. The evidence which emerged from the analysis shows that, of the £56 million awarded by Arts Council over the past five years through its main grant programmes, £31.5 million (56%) has gone directly to the most deprived areas in Northern Ireland. This figure is even more pronounced in the Derry City area, where 97% of principal funding was allocated within Londonderry's most deprived areas.

Every parliamentary constituency in Northern Ireland has received grant aid from the Arts Council. The level of funding which goes to Belfast reflects the concentration of national organisations based in the capital city.

The Arts Council has been proactive in executing its communications, media and advocacy strategies, and has maintained year on year increases of 10% in press coverage, a key performance indicator. In addition hits on the Arts Council web site were up by 5% in the year under review. A part-time public affairs officer was appointed to increase the level and quality of political engagement between the Assembly and the Council, with full cooperation in the CAL Committee enquiry into the arts.

**Strengthening the arts:** In summary, this theme describes our objectives for supporting artists, arts organisations and the physical infrastructure. To achieve this aim we will:

- improve the well-being of individual artists;
- strengthen and develop arts organisations;
- strengthen and develop the arts infrastructure.

Key to the Council's policy for individual artists is its Support For The Individual Artist Programmes. Under this scheme, besides making the general arts awards listed in these accounts, the Arts Council honoured silversmith Cara Murphy, all-Ireland harping champion Patricia Daly and poet Leontia Flynn with £15,000 each through its 'Major Individual Artist Awards'. The annual awards recognise the contribution made by artists, writers and musicians to the arts in Northern Ireland and make it possible for artists to develop new and ambitious work which will make a significant contribution to the development of their careers.

With the additional £1.7 million secured from Government for 2008/09, the Arts Council was able to stabilise core arts organisations, with 96 organisations benefitting from the increase through this year's round of annual Arts Council grants, totalling £9.6 million. Also, in 2008 the Arts Council essentially achieved one of its long-term ambitions to provide an art facility within twenty miles of every person living in Northern Ireland.

The Arts Council also launched its Small Grants Programme, offering grants of £500 to £10,000 to voluntary and small professional groups in Northern Ireland for a wide range of community-based arts activities that will further increase participation and creativity in the arts at community level.



In October the Minister for Culture, Arts and Leisure launched the Creative Industries Innovation Fund. The new £5 million, three-year funding programme is aimed at supporting innovation in creative businesses across Northern Ireland. The Arts Council will distribute this funding, on behalf of the Department of Culture, Arts and Leisure, which is the key to meeting the Government priority of growing the Creative industries in Northern Ireland by 15 percent by 2011.

The Arts Council joined forces with the Department of Employment and Learning and Arts & Business to promote the innovative Creative & Cultural Skills Leadership Programme. This industry-led, year long programme is designed to develop Northern Ireland's existing creative and cultural leaders and prepare emerging leaders for the future.

**Increasing Audiences:** This theme describes our objectives for encouraging people to engage with the arts. To grow audiences and increase participation we will:

- expand the range of opportunities for people to enjoy the arts
- expand the range of opportunities for people to take part in the arts
- encourage more young people to experience the arts

Audiences Northern Ireland annual conference took 'No Cost, Low Cost' as its theme, looking at the potential of digital marketing tools to cut costs and generate income.

The Arts Council encouraged older people to get involved in the arts through its 'Jump into the Arts' campaign. This pilot campaign highlights the benefits of participating in arts activities as well as the wide range of free and low cost arts events on offer to older people.

PSA 9 sets out DCAL's aim of contributing to Northern Ireland's economic, health and educational goals by increasing participation and access to Culture, Arts and Leisure activities. Within that aim, it defines two targets that relate to arts attendance and participation:

By 2011 to increase by 2 percentage points the proportion of the NI population who attend arts events in Northern Ireland.

By 2011 to increase by 2 percentage points the proportion of the NI population who participate in the arts in Northern Ireland

The Arts Council for Northern Ireland's Corporate Plan 2007-10, describes specific objectives for encouraging people to engage with the arts and through its funding programmes it enables arts organisations, venues and providers to offer diverse programmes aimed at growing audiences for the arts.

Over the three-year period 2008/09 – 2010/11 the Department of Culture, Arts and Leisure will continue to financially support the Arts Council of Northern Ireland with a view to increasing attendance and participation in the arts. This has been measured at general population level using information from NISRA surveys: the Continuous Household Survey and the General Population Survey. In addition, the

Arts Council has embedded similar targets in its funding agreements with its clients and these are reported and monitored at organisation level, through the survey of Regularly Funded Organisations.

**Improving organisational performance:** To achieve this aim we will:

- become a more client focused organisation;
- develop our structures and processes to achieve our business objectives;
- develop our people in line with our business strategy;
- strengthen governance and accountability within the Arts Council of Northern Ireland.

### **Fixed Assets**

The movement on fixed assets is reported upon in note 6(a). Assets to the value of £21,169 (2007-08: £90,069) were purchased during the year and there were no disposals of assets during the year.

### **Future Grant-in-aid Activities**

In 2009-10 the Arts Council will strategically deploy the additional resources of £2.15m made available for the arts through the Comprehensive Spending Review. This includes enhanced support to clients to help consolidate their core work, as well as support for individual artists. The Council will implement a scheme to support the creative industries in line with the allocation of additional resources of £1.85m from DCAL. The Council will also be developing a capital programme to meet the needs of the arts sector; consultation work will inform the needs analysis of the capital programme.

### **Sickness Absence**

The number of sick days reported in 2008/09 including maternity leave was 700 (2007/08: 543). This equates to an average per employee of 13 days (2007/08: 10 days).

### **Personal Data**

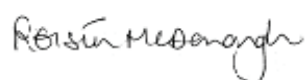
There were no reported personal data related incidents during the year.

### **Going Concern Basis**

The Accounts of the Arts Council are produced on the Going Concern Basis. The Council is not aware of any reason to adopt a different basis.

### **Post Balance Sheet Events**

There have been no post balance sheet events which would affect the reader's understanding of the financial statements on pages 25 to 45.



**Roisín McDonough**  
Accounting Officer

17 June 2009

# REMUNERATION REPORT

## Remuneration Policy

The Arts Council Staffing and Remuneration Committee is a Committee of the Board of the Arts Council. The Committee is authorised by the Council to undertake any activity within its terms of reference. Its membership is made up of 4 Board members as follows:

R Kelly D Coyle      B Montgomery      B Sore (Resigned 30 June 2008)

I Montgomery (From 1 Oct 2008)

The remuneration of senior civil servants is set by the Prime Minister following independent advice from the Review Body on Senior Salaries. Further information about the work of the review body can be found at [http:// www.ome.uk.com](http://www.ome.uk.com). The pay award for staff in the Northern Ireland Senior Civil Service (SCS) is comprised of two elements; a base pay uplift and a non-consolidated bonus. Both elements are based on performance. The non-consolidated bonuses are payable to a proportion of SCS staff as part of the annual pay award.

Within the Arts Council, the Chief Executive is employed at a Senior Civil Service grade, while all other executive directors are employed at Grade 7. All senior staff positions above Deputy Principal are approved by DCAL. The Committee is responsible for approving the Chief Executive's salary and assessing her performance. The majority of staff are appointed on the Northern Ireland Civil Service pay scale.

All of the staff costs were incurred by the Arts Council of Northern Ireland and an appropriate amount was recharged to the Lottery Distribution Account. The staff costs were recharged to the Lottery Distribution Account on the basis of average Lottery caseload from the Arts Development Department and on other appropriate bases from the rest of the Council.

## Service Contracts

Appointments in ACNI are made with reference to the Equality Commission's Advice and Guidance. Policy relating to notice periods and termination payments are contained in individual terms and conditions of employment. Unless otherwise stated below, the employees covered by this report hold appointments, which are open-ended until they reach the normal retiring age of 65. In relation to the position of Roisin McDonough, Chief Executive, she was appointed on the 16th October 2000. This position is permanent within the definition above as are the executive director positions.

## Salary

'Salary' includes gross salary and performance pay or bonuses, to the extent that they are subject to UK taxation. This report is based on payments made by the Arts Council of Northern Ireland before any recharge of costs is made to the Lottery fund.

## Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by the Inland Revenue as a taxable emolument. No benefits in kind were paid to any employee noted below.

## Board Members' Honoraria

No emoluments were paid to members of the Board of the Arts Council except for Honoraria to the Chairman and Vice Chairman.

The rate of honoraria for the Chairman is £10,000 per annum with effect from 1 July 2007 and the Vice Chairman is £3,500 per annum with effect from 1 December 2007. The total cost of honoraria paid in 2008-09 was £15,582 (2007-08: £12,189). Of this amount £1,500 had been accrued in 2007-08 financial statements leaving a cost of £14,082 as shown in note 5a. This includes £582 of employer's National Insurance Contributions. The amounts received by the Chairman (including previous year's accrued amount) and Vice Chairman are detailed below:

	Chairman	Vice Chairman
	£	£
R Kelly	11,500	
D Coyle		3,500

## Salary and Pension Entitlements - Senior Staff (Audited Information)

	2008-09 SALARY £'000	2007-08 SALARY £'000
R McDonough	75-80	65-70
P Hammond (retired 31 March 2009)	50-55	45-50
N McKinney	45-50	45-50
P Burns	45-50	45-50
N Livingston	45-50	40-45
L McDowell	40-45	35-40

## Arts Council Pensions

The pension benefits of all staff are provided through the Northern Ireland Local Government Officers' Superannuation Scheme. This is a funded scheme which provides benefits on a "final salary" basis at a normal retirement age of 65. Benefits accrue at the rate of 1/80th of pensionable salary for each year of service. In addition, a tax free lump sum equivalent to 3 years' pension is payable on retirement. Members should pay contributions of 6% of pensionable earnings. Pensions increase in payment in line with the Retail Prices Index. In death, pensions are payable to the surviving spouse at a rate of half the member's pension. On death in service, the scheme pays a lump sum benefit of twice pensionable pay and also provides a service enhancement on computing the spouse's pension. The enhancement depends on length of service and cannot exceed 6/23 years. Medical retirement is possible in the event of serious ill-health. In this case pensions are brought into payment early.

During the year ACNI made contributions for 63 (2007-08: 61) employees (not all 61 were employed throughout the year). The NILGOSC scheme is a "multi employer", defined benefit scheme, which provides members of participating employers with the benefits related to pay and services at rates which are defined under statutory regulations. To finance these benefits, assets are accumulated in the scheme and are held separately from the assets of the employers. The scheme is funded by employers participating in the NILGOSC scheme who pay contributions at rates determined by an independent professionally qualified actuary on the basis of regular valuations using the projected unit method. During the year ended 31 March 2009 the Arts Council contributed 16% (2007/08: 15%) of gross salary.

	<b>2008-09</b>	<b>2007-08</b>
	<b>£</b>	<b>£</b>
Employer's	140,474	219,110

### Pension Entitlements (Audited Information)

	PENSIONABLE EARNINGS £'000	ACCRUED PENSION AT 65 £'000	REAL INCREASE £'000	ACCRUED LUMP SUM AT 65 £000	REAL INCREASE £'000	CETV 31 MAR 08 £'000 *	CETV 31 MAR 09 £'000	REAL INCREASE £'000
R McDonough	70-75	24.2	1.45	72.5	4.35	477.5	551.3	50.8
P Hammond (retired 31 March 2009)	50-51	22.0	.76	66.1	2.27	450.8	503.5	31.0
N McKinney	45-50	13.1	.31	39.3	.93	204.1	227.4	13.2
P Burns	45-50	11.2	.35	33.6	1.1	210.2	234.2	15.0
N Livingston	45-50	15.1	.33	45.3	.98	278.9	310.6	17.8
L McDowell	40-45	14.8	.26	44.3	.76	274.0	303.1	15.5

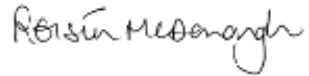
### Cash Equivalent Transfer Values

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 Civil Service 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 benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

\* The opening CETV figures are different to the closing year's figures from last year's accounts. This is due to the CETV factors being updated to comply with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2009.

### **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.



Roisín McDonough  
Accounting Officer for the Council

17 June 2009

## STATEMENT OF THE COUNCIL'S AND ACCOUNTING OFFICER'S RESPONSIBILITIES

Under Section 8 of The Arts Council (Northern Ireland) Order 1995 the Arts Council of Northern Ireland is required to prepare a statement of accounts for each financial year in the form and on the basis determined by the Department of Culture, Arts and Leisure with the approval of the Department of Finance and Personnel. The accounts are prepared on an accruals basis and must show a true and fair view of the Council's state of affairs at the year end and of its income and expenditure, total recognised gains and losses and cash flows for the financial year.

In preparing accounts the Arts Council of Northern Ireland is required to:

- observe the accounts direction issued by the Department of Culture, Arts and Leisure including the relevant accounting and disclosure requirements and apply suitable accounting policies on a consistent basis;
- observe the current version of the Government Financial Reporting Manual (FReM);
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards have been followed, and disclose and explain any material departures in the financial statements;
- prepare the financial statements on a going concern basis, unless it is inappropriate to presume that the body will continue in operation.

The Accounting Officer for the Department of Culture, Arts and Leisure has designated the Chief Executive of the Arts Council of Northern Ireland as the Accounting Officer for the Arts Council of Northern Ireland. Her relevant responsibilities as Accounting Officer, including her responsibility for the propriety and regularity of the public finances for which she is answerable and for the keeping of proper records, are set out in the Non-Departmental Public Bodies' Accounting Officer Memorandum, which is issued by the Department of Finance and Personnel.



## **STATEMENT ON INTERNAL CONTROL**

### **Scope of Responsibility**

As Accounting Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of the Council's policies, aims and objectives, whilst safeguarding the public funds and assets for which I am personally responsible, in accordance with the responsibilities assigned to me in Managing Public Money. This responsibility is supported by the functions of Council, various Committees (particularly the Audit Committee), the internal auditor, external audit work and active management of the Arts Council's risk register as well as reporting to the Department of Culture, Arts and Leisure through the quarterly Accountability Meetings.

### **The Purpose of the System on Internal Control**

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives. It can therefore provide only reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Arts Council's policies, aims and objectives; to evaluate the likelihood of those risks being realised and the impact should they be realised; and to manage them efficiently, effectively and economically. The system of internal control has been in place for the year ended 31 March 2009 and up to the date of approval of the annual report and accounts, and accords with HM Treasury guidance. The organisation will at all times ensure that it meets its statutory reporting and regulatory obligations; that it is accountable to both its sponsoring department and, ultimately, to the public; and that it will maintain systems to protect, and ensure value-for-money in the use of, its resources in the meeting of its aims and objectives.

### **Capacity to Handle Risk**

The identification and impact of risk is incorporated into the corporate planning and decision making processes of the Arts Council. Consequently the Arts Council ensures that there are procedures in place for verifying that internal control and aspects of risk management are regularly reviewed and reported on and are supplemented by detailed best practice guidelines on whistle-blowing and fraud management policies among others. The Board receives periodic reports concerning internal control and steps are taken to manage risks in significant areas of responsibility and monitor progress on key projects. Responsibility for risk management has been assigned to appropriate members of the executive team and is reported on routinely to the Chief Executive and Director of Corporate Services. A staff training programme on best practice in risk management is due to be implemented in 2009/10.

The Audit Committee has lead responsibility for the periodic review of the risk framework and other records of risk. Management of risk categories has been allocated appropriately within the organisation. Any revision to the framework is discussed within the Audit Committee and recommended to the Board. In

accordance with these functions, the Chair of the Audit Committee has received appropriate training in accordance with Best Practice guidelines and Corporate Governance principles. The Audit Committee also agrees the internal audit work schedule and all internal audit reports are reviewed by the Committee.

Finally, the Audit Committee reviews the final reports and accounts and the ensuing Report to those charged with Governance issued by the Northern Ireland Audit Office.

Various other committees, including the Finance Committee and the Lottery, Grants and Capital Committee, take lead responsibility for periodically monitoring and reporting on, expenditure activities of the Arts Council across both grants and core costs with detailed reviews of grant programme type and need forming part of future grant decisions, with reporting and recommendations to the Board.

Finally, the Arts Council maintains a register of related party transactions in order to ensure opportunities for conflicts of interest are avoided. This register is maintained centrally and updated regularly and features as a supplementary report to ensure the exclusion of those with a perceived conflict of interest from the decision-making process on relevant grants.

## **The Risk and Control Framework**

The Council had an Internal Audit Unit, provided by a shared internal post with Sports Council of Northern Ireland, which operated to standards defined in the Government Internal Audit Manual. In September 2008 DFP issued a report on their review of the internal audit provision for ACNI which identified a number of areas where arrangements could be enhanced to comply more fully with current best practice. ACNI have appointed new Internal Auditors from September 2008 and have implemented the recommendations noted in the report. The internal auditor submitted regular reports which included an opinion on the adequacy and effectiveness of the Council's system of internal control together with recommendations for improvement.

During the 2007/08 year the Council's grant monitoring procedures were reviewed and amended in line with guidelines to incorporate a more systems-based approach to grant monitoring activities. The rollout of these revisions continues to be monitored and further improvements or adaptations are ongoing, with both internal finance and internal audit expertise being availed of. I have been assured by my senior managers that the procedures continue to be developed to incorporate more sophisticated aspects such as multiple application fraud detection in line with policy and financial directions.

In addition during 2008/09 the Arts Council updated its Information Systems and Information Management processes. A new Information and I.T. Security Policy was developed, ensuring that staff are aware of best practice in how to protect the data and assets of the Arts Council.

During 2008/2009 the Information Commissioner announced that the approval of all current publication schemes would expire on 31 December 2008. The Information Commissioners Office has approved (under section 20 of the Act) a new model scheme which is suitable for every public authority to adopt with effect from 1 January 2009.

The Arts Council of Northern Ireland developed a new scheme which was published on its website during December 2008. The new scheme requires public bodies to publish considerably more information proactively than previously was the case.

During 2008/2009 the Arts Council also developed an updated Document Disposal Schedule. This is a requirement of the Public Record Act and specifies how public bodies dispose of their documents. This document provides details on the structure of the filing systems within the Arts Council, which has been designed to reflect the Northern Ireland Civil Service File Plan.

The Document Disposal Schedule was approved by PRONI and DCAL in early 2009.

The framework is also guided by Best Practice in the areas of Whistleblowing and Fraud Risk Management. The Arts Council has in place a Whistleblowing Policy and an Anti-Fraud Policy both of which are in accordance with central government guidelines and best practice.

I have an unresolved issue concerning the payment by the Council of an element of employees' superannuation contributions to the Northern Ireland Local Government Officers Superannuation Committee. I am seeking professional advice with a view to resolving this issue as soon as possible.

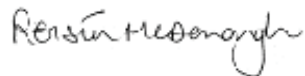
## **Review of Effectiveness**

As Accounting Officer, I have responsibility for reviewing the effectiveness of the system of internal control. My review of the effectiveness of the system of internal control is informed by the work of the internal auditor and the senior managers within the Council who have responsibility for the development and maintenance of the internal control framework, and by comments made by the external auditors in their Report to those charged with Governance and other reports. In addition, as noted above, the various Committees of the Board of the Arts Council report to the Board at its meetings on the functional areas falling within each Committee's terms of reference and the Board makes appropriate recommendations where necessary.

The Internal Audit work-plan for 2008-09 has been completed. The Annual Statement of Assurance concludes that relevant satisfactory controls are in place and that these continue to be reviewed and amended where appropriate in accordance with best practice guidelines. A limited assurance was given in relation to aspects of the Council's works of art and purchasing procedures. Any outstanding recommendations will be incorporated into work plans for the incoming financial year.

In so far as the outcome of grant monitoring indicates, as supplemented by internal audit activity and internal financial controls, the Arts Council is not aware of any attempted incidents of grant or other fraud being perpetrated on the organisation during the financial year under review.

I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the Board and the Audit Committee. A plan to address any weaknesses, implement internal audit and external audit recommendations, and ensure continuous improvement of the system is in place.



Roisín McDonough  
Accounting Officer for the Council

17 June 2009

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

I certify that I have audited the financial statements of the Arts Council of Northern Ireland for the year ended 31 March 2009 under the Arts Council (Northern Ireland) Order 1995. These comprise the Operating Cost Statement, the Balance Sheet, the Cash Flow Statement and Statement of Recognised Gains and Losses and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration Report that is described in that report as having been audited.

### **Respective responsibilities of the Council, Accounting Officer and auditor**

The Council and Chief Executive as Accounting Officer are responsible for preparing the Annual Report, which includes the Remuneration Report, and the financial statements in accordance with the Arts Council (Northern Ireland) Order 1995 and Department of Culture Arts and Leisure directions made thereunder and for ensuring the regularity of financial transactions. These responsibilities are set out in the Statement of Council's and Accounting Officer's Responsibilities.

My responsibility is to audit the financial statements and the part of the remuneration report to be audited in accordance with relevant legal and regulatory requirements, and with International Standards on Auditing (UK and Ireland).

I report to you my opinion as to whether the financial statements give a true and fair view and whether the financial statements and the part of the Remuneration Report to be audited have been properly prepared in accordance with the Arts Council (Northern Ireland) Order 1995 and Department of Culture Arts and Leisure directions made thereunder. I report to you whether, in my opinion, the information, which comprises the Background Information and Management Commentary, included in the Annual Report is consistent with the financial statements. I also report whether in all material respects the expenditure and income have been applied to the purposes intended by Assembly and the financial transactions conform to the authorities which govern them.

In addition, I report to you if the Arts Council of Northern Ireland has not kept proper accounting records, if I have not received all the information and explanations I require for my audit, or if information specified by the Department of Finance and Personnel regarding remuneration and other transactions is not disclosed.

I review whether the Statement on Internal Control reflects the Arts Council of Northern Ireland's compliance with the Department of Finance and Personnel's guidance, and I report if it does not. I am not required to consider whether this statement covers all risks and controls, or form an opinion on the effectiveness of the Arts Council of Northern Ireland's corporate governance procedures or its risk and control procedures.

I read the other information contained in the Annual Report and consider whether it is consistent with the audited financial statements. This other information comprises the unaudited part of the Remuneration Report, the Chairman's Foreword and the Chief Executive's Introduction. I consider the implications for my certificate if I become aware of any apparent misstatements or material inconsistencies with the financial statements. My responsibilities do not extend to any other information.

## **Basis of audit opinions**

I conducted my audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. My audit includes examination, on a test basis, of evidence relevant to the amounts, disclosures and regularity of financial transactions included in the financial statements and the part of the Remuneration Report to be audited. It also includes an assessment of the significant estimates and judgments made by the Council and Accounting Officer in the preparation of the financial statements, and of whether the accounting policies are most appropriate to the Arts Council of Northern Ireland's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements and the part of the Remuneration Report to be audited are free from material misstatement, whether caused by fraud or error, and that 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 them. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements and the part of the Remuneration Report to be audited.

## **Opinions**

In my opinion:

- the financial statements give a true and fair view, in accordance with the Arts Council (Northern Ireland) Order 1995 and directions made thereunder by the Department of Culture Arts and Leisure, of the state of the Arts Council of Northern Ireland's affairs as at 31 March 2009 and of its net operating costs, recognised gains and losses and cash flows for the year then ended;
- the financial statements and the part of the Remuneration Report to be audited have been properly prepared in accordance with the Arts Council (Northern Ireland) Order 1995 and Department of Culture Arts and Leisure directions made thereunder; and
- information, which comprises the Background Information and Management Commentary, included within the Annual Report, is consistent with the financial statements.

### Opinion on Regularity

In my opinion, 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 them.

### Report

I have no observations to make on these financial statements.

A handwritten signature in black ink, appearing to read 'JM Dowdall', written in a cursive style.

JM Dowdall CB  
Comptroller and Auditor General  
Northern Ireland Audit Office  
106 University Street  
Belfast, BT7 IEU

30 June 2009

## OPERATING COST STATEMENT FOR THE YEAR ENDED 31 MARCH 2009

	Notes	2009 £	2008 £
<b>INCOME</b>			
Other Income	2(c)	1,478,727	940,218
<b>EXPENDITURE</b>			
Staff Costs	3(a)	1,124,671	1,140,830
Depreciation	6(a)	98,776	99,756
Expenditure on the Arts	4	18,491,202	17,841,330
Other Operating Costs	5(a)	787,992	778,317
		20,502,641	19,860,233
Net Operating Costs before Notional Costs		(19,023,914)	(18,920,015)
Notional Cost of Capital	1(f)	-	-
Net Operating Costs after Notional Costs		(19,023,914)	(18,920,015)
Adjustment for Notional Cost of Capital		-	-
Net Operating Costs excluding Notional Costs	9	(19,023,914)	(18,920,015)

The notes on pages 35 to 53 form part of these accounts.

All amounts above relate to continuing operations of the Council.



## STATEMENT OF RECOGNISED GAINS AND LOSSES FOR THE YEAR ENDED 31 MARCH 2009

	2009 £	2008 £
Actuarial Gain/(Loss)	<u>(1,463,000)</u>	<u>599,000</u>
Recognised Losses/(Gain) for the year	<u>(1,463,000)</u>	<u>599,000</u>
Total Losses recognised since last annual report	<u><u>(1,463,000)</u></u>	<u><u>599,000</u></u>

The notes on pages 35 to 53 form part of these accounts.

## BALANCE SHEET AS AT 31 MARCH 2009

	Notes	2009 £	2008 £
FIXED ASSETS			
Tangible Fixed Assets	6(a)	<u>285,787</u>	<u>363,394</u>
CURRENT ASSETS			
Debtors	7	1,066,378	197,765
Cash at bank and in hand		<u>1,522,644</u>	<u>3,164,764</u>
		<u>2,589,022</u>	<u>3,362,529</u>
CURRENT LIABILITIES			
Creditors amounts falling due within one year	8	<u>(2,181,482)</u>	<u>(2,289,050)</u>
NET CURRENT ASSETS		<u>407,540</u>	<u>1,073,479</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>693,327</u>	<u>1,436,873</u>
NET ASSETS EXCLUDING PENSION DEFICIT		693,327	1,436,873
PENSION DEFICIT	3(f)	<u>(2,060,000)</u>	<u>(635,000)</u>
NET LIABILITIES INCLUDING PENSION DEFICIT		<u>(1,366,673)</u>	<u>801,873</u>
RESERVES			
General Reserve	9	603,299	1,344,873
Government Grant Reserve	9	90,028	92,000
Pension Reserve	9	<u>(2,060,000)</u>	<u>(635,000)</u>
		<u>(1,366,673)</u>	<u>801,873</u>

*Roisín McDonough*

Roisín McDonough  
Accounting Officer for the Council

17 June 2009

The notes on pages 35 to 53 form part of these accounts.

## CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2009

	Notes	2009 £	2008 £
Net cash outflow from operating activities	11(a)	(19,999,497)	(17,235,582)
Capital Expenditure			
Purchase of tangible fixed assets	6(a)	<u>(3,963)</u>	<u>(90,069)</u>
Net cash outflow before Financing		(20,003,460)	(17,325,651)
Financing from the Consolidated Fund	11(b)	<u>18,361,340</u>	<u>19,107,356</u>
(Decrease) /Increase in cash for the year	11(c)	<u><u>(1,642,120)</u></u>	<u><u>1,781,705</u></u>

The notes on pages 35 to 53 form part of these accounts.

# NOTES TO THE ACCOUNTS

## 1. Accounting Policies

The financial statements have been prepared in accordance with the requirements of the 2008-2009 Government Financial Reporting Manual (FReM) issued by HM Treasury. The accounting policies contained in the FReM follow UK generally accepted accounting practice for companies (UK GAAP) to the extent that it is meaningful and appropriate to the public sector.

Where FReM permits a choice of accounting policy, the accounting policy which has been judged to be most appropriate to the particular circumstances of the Council for the purpose of giving a true and fair view has been selected. The Council's accounting policies have been applied consistently in dealing with items considered material in relation to the accounts.

### 1(a) Basis of Accounting

These financial statements have been prepared in accordance with the historical cost convention. However, the assets had previously been revalued as at 31 March 2000.

Without limiting the information given, the financial statements meet the accounting and disclosure requirements of the Companies (Northern Ireland) Order 1986, Accounting Standards issued or adopted by the Accounting Standards Board and disclosure requirements issued by the Department of Finance and Personnel in so far as those requirements are appropriate.

### 1(b) Tangible Fixed Assets

The minimum level for capitalisation as an individual or grouped fixed asset is £1,000. Items below the threshold of £1,000 are written off to the Income and Expenditure Account. Depreciation has been provided using the straight line method so as to write each asset off over its estimated useful life. Depreciation is charged in the year in which the asset is acquired; no depreciation is charged in the year in which the asset is disposed.

The rates of depreciation in use are as follows:

Furniture, Fixtures & Fittings	10%, 4%
MacNeice House - Tenant's Works	20%, $16\frac{2}{3}\%$ , $14\frac{1}{4}\%$ & 10%
Theatrical, film, art & music equipment	$3\frac{1}{3}\%$
Computer equipment	$14\frac{1}{4}\%$ , 20% & $33\frac{1}{3}\%$
Other Equipment	20%

### 1(c) Works of Art and Partnership Purchase of Pictures

Works of Art are no longer capitalised and recorded in the Balance Sheet for the reasons stated in Note 6(b) below. Purchases of Works of Art are charged against DCAL recurrent grant income in the Balance Sheet in the year of expenditure and the amount is recorded on a separate Art Asset Register and Capital Grant

Account at cost, with both of these being maintained outside of the accounting system as per Note 6(b) below. The Council considers its Art Collection to be a non-operational heritage asset. Write-offs, once approved, are written back to DCAL recurrent grant income in the Balance Sheet and the amount is charged against a separate Art Register and Capital Grant account at cost.

#### **1(d) Government Grants**

Grant-in-Aid received used to finance activities and expenditure which support the statutory and other objectives of the entity are treated as financing, and credited to the General Reserve, because they are regarded as contributions from a controlling party.

Grant relating to capital expenditure, used to acquire specific capital items, is credited to a Government Grant Reserve. It is released to expenditure over the expected useful life of the asset it has been used to acquire and an equal amount transferred from the Government Grant Reserve is released to income.

#### **1(e) Payment of Grants**

Grants awarded to arts organisations and individuals are charged to the Income and Expenditure account in the year to which they relate. Any amounts of unpaid grant at 31st March each year are included as creditors in the balance sheet.

#### **1(f) Notional Cost of Capital**

From the 1996-97 year, these financial statements make provision for the notional cost of capital employed by the Council. The Income and Expenditure Account includes the notional cost of capital employed by the Council calculated as 3.5% of the average capital employed over the financial year. The reason for the nil cost is that Cash is not included in the calculation as the ACNI bank account is deemed part of the Government pool of accounts. The 2007/08 figure was also nil but was incorrectly disclosed as £47,240 in the previous year's accounts.

#### **1(g) Pension Costs**

The Council staff belong to the Northern Ireland Local Government Officers' Superannuation Committee Scheme (NILGOSC).

The pension costs are assessed in accordance with the advice of independent qualified actuaries using the market led approach. The latest actuarial valuations of the scheme were at 31 March 2009.

Pension scheme assets are measured using the 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.

The increase in the present value of the liabilities of the Council's defined benefit pension scheme arising from employee service in the period is charged to the Operating Cost Statement. The expected return on the scheme's assets and the increase during the year in the present value of the scheme's liabilities arising from

the passage of time are included in other finance costs. Actuarial gains and losses are recognised in the Statement of Recognised Gains and Losses.

### 1 (i) Lottery Recharges

Administrative overheads and salaries are apportioned to the Lottery Distribution fund and comprise administrative costs and salaries incurred by the Council from which the Lottery benefited indirectly. The apportionment was made at full economic cost and calculated on appropriate bases.

## 2. Income

### 2(a) Grant-in-aid

The Department of Culture, Arts and Leisure (DCAL) provided the following funding during the year:

	2009 £	2008 £
Basic Revenue Grant	13,447,298	12,488,812
In Year capital	4,873,042	6,543,544

With effect from the 2006/07 reporting period the FReM requires Non-Departmental Public Bodies to account for grants and grants in aid received for revenue purposes as financing because they are regarded as contributions from a controlling party which gives rise to a financial interest in the residual interest of NDPBs. This is a change in accounting policy from earlier periods when such items were recorded as income.

The DCAL provided a total of £18,344,519 grant in the period. An amount of £26,151 was allocated from grant income and used for additions to the art collection. An amount of £41,000 was a capital contribution towards capital requirements at ACNI. An amount of £42,972 was released from deferred capital grants. The remaining balance of £18,320,340 was used to fund the revenue activities of the Council during the period.

### 2(b) Grant-in-Aid Carry-Over

Paragraphs 2.9 and 2.10 of the Financial Memorandum require the Council to contain the amount of grant-in-aid carried forward into the new financial year within prescribed limits. Any unspent receipts may be carried forward with the agreement of DCAL.

	<b>Grant-in-Aid</b>
(i) Grant-in-aid	18,320,340
(ii) Amount carried forward	£1,522,643
(iii) % carried forward	8%
(iv) % limit of carry forward	2%
(v) £ limit of carry forward	£366,407

The amount carried forward exceeded the 2% permitted. The 8% carry forward has been calculated on a cash basis. When the figures are calculated on an accruals

basis, the amount carried forward is a deficit of £659 k therefore it does not exceed the 2% permitted limit.

## 2(c) Other Income

	2009	2008
	£	£
Department of Education (Cultural Traditions Grant)	200,000	225,000
Belfast City Council Education Grant	11,500	(11,500)
National Lottery Recharge	325,564	181,467
Grant Refunded	8,897	-
Conference Income	180	6,456
Administrative & Miscellaneous	24,004	5,543
Interest	629	551
Other (Including Reimaging Communities)	850,750	55,648
Pension Fund Investment Returns	-	59,000
Turas Programme	-	30,000
Smithsonian Project Income	-	388,053
ELB Income	57,203	-
	<u>1,478,727</u>	<u>940,218</u>

## 3. Staff Costs

### 3(a) Analysis of Staff Costs

	2009	2008
	£	£
Salaries & Wages	909,550	830,921
Social Security Costs	51,146	57,383
Other Pension Costs	140,474	219,110
Temporary Staff Costs	23,501	33,416
Total	<u>1,124,671</u>	<u>1,140,830</u>

The salary costs of £1,214k are net of £674k of staff costs which were recharged to the Lottery Distribution account (2007/08: £638k).

### 3(b) Average Number of Persons Employed

During the year the Arts Council of Northern Ireland employed an average total of 54.4 FTE (2007-08: 54.8) administrative employees.

### 3(c) Pension Costs

The NILGOSC Scheme is a defined benefits scheme, and the fund is invested in suitable investments, managed by the Committee. For 2008-2009 the contribution rates were 16% employers and 6% employees (2007-2008: 15% employers and 6% employees).

The total employer pension cost under the Scheme was £140k (2007-2008: £219k).

The pension costs are assessed in accordance with the advice of independent qualified actuaries using the market led approach. The latest actuarial valuations of the Scheme were at 31 March 2009.

Pension scheme assets are measured using the 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. The increase in the present value of the liabilities of the Council's defined benefit pension scheme arising from employee service in the period is charged to the Operating Cost Statement. The expected return on the Scheme's assets and the increase during the year in the present value of the Scheme's liabilities arising from the passage of time are included in other finance costs. Actuarial gains and losses are recognised in the Statement of Recognised Gains and Losses.

### 3(d) Board Members' Emoluments

No emoluments were paid to members of the Board of the Arts Council except for Honoraria to the Chairman and Vice Chairman.

The rate of honoraria for the Chairman is £10,000 per annum with effect from 1 July 2007 and the Vice Chairman is £3,500 per annum with effect from 1 December 2007. The total cost of honoraria paid in 2008-09 was £15,582 (2007-08: £12,189). Of this amount £1,500 had been accrued in 2007-08 financial statements leaving a cost of £14,082 as shown in note 5a. This includes £582 of employer's National Insurance Contributions. The amounts received by the Chairman (including previous year's accrued amount) and Vice Chairman are detailed below:

	Chairman	Vice Chairman
	£	£
R Kelly	11,500	
D Coyle		3,500

### 3(e) Chief Executive's Remuneration

The Chief Executive's remuneration, including back dated pay awards and bonus, during the year was £76,733 (2007-08: £67,559). The Chief Executive is an ordinary member of the Northern Ireland Local Government Officers Superannuation Committee (NILGOSC) pension scheme. A total of £24,956



(2007-08: £22,263) of the Chief Executive's employment costs have been apportioned to the Lottery Distribution fund to cover time spent on Lottery activities.

### 3(f) Pension Commitments

The Council makes employer contributions to the Northern Ireland Local Government Officers Superannuation Scheme (NILGOSC) which is a funded scheme of the defined benefit type.

It is now possible to define the ACNI's share of the funds, assets/liabilities and as a result the following disclosures are provided in line with FRS17. The latest actuarial valuation of the scheme was carried out at 31 March 2009, results of which are shown below. The financial assumptions used by the actuary were:

	2009	2008
Inflation/Pension Increase Rate	3.1%	3.6%
Salary Increase Rate	4.6%	5.1%
Expected Return on Assets	6.5%	3.6%
Discount Rate	6.9%	6.9%

The average future life expectancies at age 65 are:

	Males	Females
Current Pensioners	19.6	22.5
Future Pensioners	20.7	23.6

The expected return is based on the long-term future expected investment return for each asset class at 31 March 2008 as determined by Hymans Robertson LLP.

The fair value of assets in the scheme and the expected rate of return were:

	Long term return at 31.03.09 %p.a.	Value at 31.3.09 £'000	Long term return at 31.03.08 %p.a.	Value at 31.3.08 £'000	Long term return at 31.03.07 %p.a.	Value at 31.3.07 £'000
Equity	7.0%	3,922	7.7%	5,500	7.8%	5,448
Bonds	5.4%	752	5.7%	808	4.9%	1,044
Property	4.9%	376	5.7%	566	5.8%	639
Cash	4.0%	322	4.8%	108	4.9%	91
Rounding						1
	<b>6.5%</b>	<b>5,372</b>	<b>7.3%</b>	<b>6,982</b>	<b>7.2%</b>	<b>7,223</b>

(i) Analysis of Amount shown in the Balance Sheet:

	31 March 2009 £'000	31 March 2008 £'000	31 March 2007 £'000
Total Market Value of Assets	5,372	6,982	7,223
Present Value of Funded Liabilities	(7,432)	(7,617)	(8,447)
Net Pension Liability	(2,060)	(635)	(1,224)

(ii) Analysis of amounts charged to Operating Cost Statement in respect of Defined Benefit Scheme:

	2009 £'000	2008 £'000
Operating Cost Statement		
Current Service Cost	157	245
Past Service Cost	-	-
Total Operating Charge	<u>157</u>	<u>245</u>

(iii) Analysis of Amount Charged to Other Finance Costs:

	2009 £'000	2008 £'000
Expected Return on Pension Scheme Assets	511	517
Interest on Pension Scheme Liabilities	<u>(525)</u>	<u>(458)</u>
Net (Charge)/Return	<u>(14)</u>	<u>59</u>

(iv) Analysis of Amount recognised in Statement of Total Recognised Gains and Losses:

	2009 £'000	2008 £'000
Actuarial Gain /(Loss) Recognised in STRGL	<u>(1,463)</u>	<u>599</u>

(v) Movement in Deficit during the Year:

	2009	2008
	£'000	£'000
Deficit in Scheme at Beginning of Year	(635)	(1,224)
<b>Movement in the year</b>		
Current Service Costs	(157)	(245)
Past Service Costs	-	-
Contributions	209	176
Net Return on Assets	(14)	59
Actuarial Gain/ (Loss)	<u>(1,463)</u>	<u>599</u>
<b>Deficit in Scheme at End of Year</b>	<b><u>(2,060)</u></b>	<b><u>(635)</u></b>

(vi) Analysis of the movement in the present value of the benefit obligation:

	2009	2008
	£'000	£'000
Benefit Obligation at beginning of year	7,617	8,447
Current Service Cost	157	245
Interest cost	525	458
Contribution by members	83	82
Actuarial (losses)/Gains	(694)	(1,370)
Benefits Paid	(256)	(245)
Benefit Obligation at end of year	7,432	(7,617)

(vii) Analysis of the movement in the fair value of the benefit scheme:

	2009	2008
	£'000	£'000
Value of Assets at beginning of year	6,982	7,223
Expected return on Assets	511	517
Contributions by Members	83	82
Contributions by Employers	209	176
Actuarial Gains/(Losses)	(2,157)	(771)
Benefits paid	(256)	(245)
Value of Assets at end of year	5,372	6,982

(vii) History of Experience, Gains and Losses:

	2009 £'000	2008 £'000
Difference Between Expected and Actual Return on Scheme Assets	(2,157)	(771)
Value of Assets	5,372	6,982
Percentage of Scheme Assets	<b>(40.2%)</b>	<b>(11.2%)</b>
Experience Gains and Losses on Scheme Liabilities	-	60
Total Present Value of Liabilities	7,432	(7617)
Percentage of Present Value of Scheme Liabilities	N/A	7.9%
Total Amount Recognised in STRGL	(1,463)	599
Total Present Value of Liabilities	(7,432)	(7,617)
Percentage of Present Value of Scheme Assets	<b>(19.7%)</b>	<b>7.9%</b>

The contributions expected to be paid in 2009/10 are £225,000.

#### 4. Expenditure on the Arts

	2009	2008
ASOP	£	£
Community Arts	781,664	613,873
Venues and Festivals	1,567,703	1,634,602
Drama	1,165,342	1,044,670
Dance	99,250	47,830
Health, Disability & Voluntary Arts	403,644	306,894
Literary Arts	464,557	274,557
Music	2,716,174	2,577,136
Visual Arts	1,144,483	876,636
Youth Arts	574,772	365,085
Other	296,200	254,200
Traditional Arts (Cultural Traditions) <sup>(1)</sup>	346,510	307,839
Arts Development	356,135	313,039
Creativity in Education	299,870	249,958
District Council Challenge Fund	-	17,908
Ticketing software	(40,000)	88,726
SIAP	654,567	542,082
Smithsonian Project	-	306,172
Reimaging Communities	1,421,131	1,200,305
Other Artform	966,677	468,749
Strategy	179,376	128,306
Creative Industries	341,001	-
Capital	4,752,147	6,222,763
	<u>18,491,202</u>	<u>17,841,330</u>

<sup>(1)</sup> Includes £200,000 of Cultural Traditions funding from Department of Education

## 5. Other Operating Costs

	2009	2008
	£	£
Premises Costs	334,998	291,707
Artslink & Public Affairs	15,088	102,773
Expenses & Hospitality		
Artform Officers	31,083	41,285
Council & Panel Members	21,752	17,658
Administrative Staff	12,896	9,147
Other Core Expenses	13,501	16,958
Insurances	30,906	38,069
Telephone & Postage	30,804	38,219
Equipment	94,145	107,526
Legal & Consultancy Fees	72,861	32,381
Stationery	13,478	11,155
Training	39,562	29,482
Publications & Advertising	55,031	25,635
Central Advisers	7,805	2,633
Honoraria	14,082	13,689
	<u>787,992</u>	<u>778,317</u>

The above includes travel, subsistence and hospitality costs for staff, Council and Panel members. The total spent in the year on travel, subsistence and hospitality is as follows:

	T&S	Hospitality	2009	2008
	£	£	Total	Total
	£	£	£	£
Expenses & Hospitality				
Artform Officers	29,404	1,679	31,083	41,285
Council & Panel Members	15,117	6,635	21,752	17,658
Administrative Staff	10,643	2,253	12,896	9,147
	<u>55,164</u>	<u>10,567</u>	<u>65,731</u>	<u>68,090</u>

The Legal & Consultancy total of £72,861 (£32,381) includes an external audit fee of £11,500 in respect of the Northern Ireland Audit Office. The above costs are gross costs to the Exchequer account and £325k of these operating costs have been recharged to the Lottery Distribution account and are shown as other income in note 2 above. £4k of the honoraria was recharged to the Lottery Distribution account has been deducted from the Wages and salaries in note 3(a) above.

## 6 (a) Tangible Fixed Assets

	MacNeice House Tenant's Works	Furniture, Fixtures & Fittings	Theatrical, Art & Music Equipment	Computer Equipment	CYP Website	Other Equipment	ACNI Website	Total
	£	£	£	£	£	£	£	£
<b>Valuation</b>								
At 1 April 2008	247,560	59,431	244,426	334,565	7,272	16,539	4,406	914,199
Additions at cost	17,366			3,803				21,169
Disposals At 31 March 2009	264,926	59,431	244,426	338,368	7,272	16,539	4,406	935,368
<b>Depreciation</b>								
At 1 April 2008	135,087	26,470	115,561	258,283	7,272	4,608	3,524	550,805
Charge for period	33,499	3,595	7,648	50,169		2,983	882	98,776
Disposals At 31 March 2009	168,586	30,065	123,209	308,452	7,272	7,591	4,406	649,581
<b>Net book value</b>								
At 31 March 2009	96,340	29,366	121,217	29,916	0	8,948	0	285,787
<b>Net book value</b>								
At 31 March 2008	112,473	32,961	128,865	76,282	0	11,931	882	363,394

The Council possesses a violin manufactured by Joseph Gagliano between 1780 and 1782. The violin was donated to the Council in 1980. Due to the problems associated with the valuation of such an asset and to the fact that it may be regarded as a heritage asset, the Council has decided to disclose its existence in this note each year and not to include it in the Fixed Asset tabulation shown above.

## 6 (b) Art Collection

The Council's Art Collection was disclosed in the Balance Sheet as at 31 March 1996. From 1996-97 the Arts Council was required to value its fixed assets on the basis of modified historic costs. As it would have been impractical to record the Art Collection on this basis, and as the Council regards the Art Collection as a heritage asset, the Art Collection, valued at historic cost, (and its corresponding source of finance i.e. the Capital Reserve Account) was removed from the Balance Sheet. The Arts Council would like to transfer ownership of the major part of the Art Collection to registered museums and other recognised public bodies with the approval of the Department of Culture, Arts and Leisure. Parliamentary approval for gifting is also required. Work on an inventory to verify the holding and reconciliation of records is ongoing. As this has not yet been completed, it is therefore, still appropriate to continue to disclose the Art Collection details in the note below.

During 1999-2000 the Council carried out a valuation of the Art Collection. The valuation was conducted by Council staff with advice from Sotheby's. The Council believes that its staff is qualified to perform the valuation and to test and analyse valuations as advised by Sotheby's. The valuation of £1,952,872 established at 31st March 2005 has been amended in light of known market changes and now stands at £3,259,283 following purchases this year of £26,151. The historic cost of the Art Collection is shown below. The staff involved in the on-going revaluation is Ms. Noírin McKinney, Arts Development Director and Dr. Suzanne Lyle, Collection Curator.

	Works of Art £	Partnership Purchase of Pictures £	2009 Total £
At 1 April 2008	550,071	24,806	574,877
Additions at cost	26,151		26,151
Write-off Losses			
At 31 March 2009	<u>576,222</u>	<u>24,806</u>	<u>601,028</u>

#### Capital Reserve Account

	£
Balance at 1 April 2008	574,877
Financed from In year Income	26,151
Artworks written off at cost	-
Balance at 31 March 2009	<u>601,028</u>

## 7. Debtors

	2009 £	2008 £
Sundry Debtors & Accrued Income	1,006,912	144,839
Prepayments	<u>59,466</u>	<u>52,926</u>
	<u>1,066,378</u>	<u>197,765</u>

Within Sundry Debtors, a figure of £104,310 (2007-08: £45,000) relates to items invoiced to Central Government and £48,910 (2007-08: £NIL) to local authorities.



## 8. Creditors (Amounts falling due within one year)

	2009	2008
	£	£
Grants Payable	1,909,261	1,687,520
Other Creditors	258,052	570,812
Audit Fee Accrual	11,500	11,000
VAT	2,669	19,718
	<u>2,181,482</u>	<u>2,289,050</u>

## 9. Movement on Reserves 2008/09

	2008/09				2007/08			
	General Reserve	Pension Reserve	Government Grant Reserve	Total	General Reserve	Pension Reserve	Government Grant Reserve	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
At 1 April 2008	1,344,873	(635,000)	92,000	801,873	1,222,532	(1,224,000)	40,000	38,532
Net expenditure	(19,061,914)	38,000		(19,023,914)	(18,910,015)	(10,000)		(18,920,015)
GLA received towards resource expenditure	13,447,298			13,447,298	12,488,812			12,488,812
GLA received towards capital expenditure	4,873,042			4,873,042	6,543,544			6,543,544
Release of Deferred Capital Grant			(42,972)	(42,972)			(23,000)	(23,000)
Capital grant received towards purchase of fixed assets			41,000	41,000			75,000	75,000
Actuarial (Loss) /Gain		(1,463,000)		(1,463,000)		599,000		599,000
<b>At 31 March 2009</b>	<b>603,299</b>	<b>(2,060,000)</b>	<b>90,028</b>	<b>(1,366,673)</b>	<b>1,344,873</b>	<b>(635,000)</b>	<b>92,000</b>	<b>801,873</b>

	2009 £	2008 £
Pension Deficit at Beginning of Year	(635,000)	(1,224,000)
Current Service Cost	(157,000)	(245,000)
Employer Contributions	209,000	176,000
Past Service Costs	-	-
Net (Charge)/ Return on Assets	(14,000)	59,000
Actuarial (Loss)/Gain	<u>(1,463,000)</u>	<u>599,000</u>
Pension Deficit at End of Year	<u>(2,060,000)</u>	<u>(635,000)</u>

## 10. Capital Commitments

There were capital commitments of £9,316 at 31st March 2009.

## 11. Notes to the Cash Flow Statement

11(a) Net Cash Flow from Operating Activities	2009	2008
	£	£
Net operating costs after notional costs	(19,023,914)	(18,967,255)
Notional Costs	0	47,240
Depreciation	98,776	99,756
Release from Deferred Purchases & Commissions Account	(42,972)	(23,000)
Decrease/(increase) in debtors	(868,612)	316,825
Increase/(decrease) in creditors	(124,775)	1,280,852
(Decrease)/ Increase in pension fund creditor realised in year	<u>(38,000)</u>	<u>10,000</u>
Net cash inflow from operating activities	<u><u>(19,999,497)</u></u>	<u><u>(17,235,582)</u></u>

11(b) Financing from the Consolidated Fund	2009	2008
	£	£
DCAL Funding	18,320,340	19,032,356
Deferred Capital Grant Account - grants received	<u>41,000</u>	<u>75,000</u>
	<u><u>18,361,340</u></u>	<u><u>19,107,356</u></u>

11(c) Reconciliation of Net Cash Flow to Net Movement in Funds	2009	2008
	£	£
(Decrease)/Increase in cash in period	(1,642,120)	1,781,705
Net funds at 1 April 2008	<u>3,164,764</u>	<u>1,383,059</u>
Net funds at 31 March 2009	<u><u>1,522,644</u></u>	<u><u>3,164,764</u></u>

### Analysis of changes in net funds

	2009	2008	Change
	£	£	£
Cash at bank and in hand	1,522,644	3,164,764	(1,642,120)

## 12. Financial Commitments

At 31 March 2009 the Arts Council of Northern Ireland has annual commitments under operating lease and other agreements as set out below.

Agreements which expire:

	Land & Buildings £	Other £	Total £	2008 Total £
Within one year	-	100,726	100,726	79,805
Between two and five years	205,625	115,539	321,164	234,684
Over five years	-	-	-	-
	<u>205,625</u>	<u>216,265</u>	<u>421,890</u>	<u>314,489</u>

## 13. Contingent Liability

The Arts Council of Northern Ireland has for some time been directly meeting the cost of some employees' contributions to the Northern Ireland Local Government Officers' Pension Scheme, effectively treating the pension scheme as a non-contributory pension scheme for those members. This had been a clause in the relevant contracts of employment. From 01 April 2009 all staff will have to make the appropriate employee contribution directly from pay. In 2007-08 The Arts Council sought information on the possible options for addressing this issue, and in particular the cost and funding implications of solutions which will result in employees having broadly the same net pay (after tax and NI deductions).

The actuarial report received by NILGOSC appointed actuaries (Hymans Robertson LLP) indicated that there were three options available to the Arts Council:

- ACNI would increase pensionable pay by a lump-sum contribution or by instalments to the pension fund providing for the same net-pay to individuals. This option would create a contingent liability in the pension fund as at 31 March 2008. The value of this contingent liability was assessed by the actuaries to be (£214k). No provision had been made in these accounts in respect of this.
- B) ACNI would compensate employees through an on-going non-pensionable allowance to individuals to provide them with a similar net pay or
- C) ACNI could pay a "one-off" non-pensionable lump-sum to individuals by way of compensation.

Options B and C did not create a contingent liability.

In 2008-09 ACNI commissioned ASM Horwath to review the options available to ACNI for amending its pension arrangements. This report assessed 10 options of compensating employees to ensure they make an appropriate employee contribution but provide them with a similar net pay. The impact on the employer's

contribution ranged from -£53k to +£64k per annum. This creates a contingent liability as at 31 March 2009.

#### **14. Related Party Transactions**

The Arts Council of Northern Ireland is a Non Departmental Public Body sponsored by the Department of Culture, Arts and Leisure (DCAL). DCAL is regarded as a related party and during the year the Council had various material transactions with DCAL as reconciled in Note (2) above. The Arts Council received funding of £225,000 from the Department of Education ring-fenced for a Cultural Traditions programme. During the year, the Arts

Council paid or accrued grant payments to ELBs under the Creative Youth Partnerships programme as follows: SEELB £59,870 SELB £60,000, WELB £60,000 BELB £60,000 and NEELB £60,000. The Arts Council's National Lottery Distribution Account is also regarded as a related party to this account. At 31 March 2009 a net amount of £179,534 (2007/08: £79,921) was owed by the National Lottery Distribution Account to this account in respect of salary and other administrative costs incurred. This amount is included in the Sundry Debtors and Accrued Income figure of £1,006,912 (2007-08: £144,839) shown in note 7 above. Several members of the Arts Council and members of key management staff are also involved with other arts organisations in Northern Ireland either directly or indirectly as a result of a family relationship, a close friendship or business relationship. These individuals make an annual declaration of their interests and do not take part in discussions and decisions to make 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 below. All of the transactions relating to the organisations were conducted at arms length by the Council.

	Name	Grant Amount	Declared Interest
ACNI/3568	Gerard Murphy	650	Anne Shipton
ACNI/2975	Camerata Ireland	15,000	Bill Montgomery
ACNI/3395	Camerata Ireland	7,250	Bill Montgomery
ACNI/2801	Royal Society of Ulster Architects (RSUA)	45,000	Brian Sore
ACNI/3281	Royal Society of Ulster Architects (RSUA)	90,000	Brian Sore
ACNI/2748	ArtsCare	45,292	Brian Sore, Jenny Gallon, Philip Hammond
ACNI/2821	Belfast & District Set Dancing and Traditional Music Society	20,000	Brigid McSorley
ACNI/2722	Blackstaff Press Limited	79,300	Damian Smyth
ACNI/2737	Lagan Press Ltd	49,600	Damian Smyth
ACNI/2758	Verbal Arts Centre	175,657	Damian Smyth
ACNI/3378	Verbal Arts Centre	24,197	Damian Smyth
ACNI/2740	Moving on Music	109,150	David Irvine
ACNI/4248	Moving on Music	6,281	David Irvine
ACNI/2823	Andersonstown Traditional & Contemporary Music School	50,000	Debbie Young
ACNI/3529	Southern Education & Library Board	10,000	Eithne Benson, Iain Davidson
ACNI/3536	Southern Education & Library Board	50,000	Eithne Benson, Iain Davidson
ACNI/2670	Spanner in the Works	14,460	Janine Walker
ACNI/2818	Northern Ireland Music Industry Commission	20,000	Jenny Gallon
ACNI/3778	Northern Ireland Music Industry Commission	98,750	Jenny Gallon
ACNI/2694	Irish Pages Ltd.	30,000	Noirin McKinney
ACNI/2736	Ulster Orchestra Society Ltd	2,050,113	Raymond Fullerton
ACNI/2778	Ulster Youth Choir	20,100	Raymond Fullerton, Eithne Benson
ACNI/2777	Linen Hall Library	35,000	Tony Kennedy, Bill Montgomery, Joe Rice
ACNI/2805	Old Museum Arts Centre	242,650	Damien Coyle
ACNI/2763	Golden Thread Gallery	107,000	Paul Seawright
ACNI/3331	Golden Thread Gallery	7,250	Paul Seawright
ACNI/2807	Kabosh Theatre Ltd	81,890	Damien Coyle
ACNI/2757	Ormeau Avenue Gallery Ltd	300,000	Damien Coyle, Peter Spratt
ACNI/2824	Mid Armagh Community Network	23,000	Damien Coyle
ACNI/2703	Millennium Court Arts Centre (Portadown 2000)	51,000	Paul Seawright
ACNI/2754	Flaxart Studios	38,680	Damien Coyle

## 15. Financial Instruments

As the cash requirements of ACNI are met through Grant-in-Aid provided by DCAL, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body. The majority of financial instruments relate to contracts to buy non-financial items in line with the ACNI's expected purchase and usage requirements and ACNI is therefore, exposed to minimal credit, liquidity or market risk.

## **Arts Council Staff – March 2009**

### **Chief Executive's Department**

Roisín McDonough, Chief Executive  
Wilma Haines, PA to the Chief Executive  
Claire Robinson, Executive Assistant to the Council

### **Arts Development Department**

Noirín McKinney, Arts Development Director  
Philip Hammond, Director of Arts Support  
Lorraine McDowell, Director of Operations  
Grainne McCann, Communications Manager  
Lorraine Calderwood, Capital Projects Officer  
Matthew Hendry, Communications Officer  
Diane Forsythe, Operations Officer  
Jane McKee, Media Relations Officer  
Brigid McSorley, Media Relations Officer (Temporary)  
Fiona MacMillan, Public Relations Officer  
Andrea Rea, 'Troubles' Archivist  
Sonya Whitefield, Small Grants Programme Officer (Temporary)

### **Arts Development Officers**

Gilly Campbell, Drama & Dance  
Robert Collins, Music, Opera & Bands (Temporary)  
Iain Davidson, Crafts & Visual Arts  
Chris Ledger, Arts & Disability, Arts & Health, Voluntary Arts  
Suzanne Lyle, Visual Arts & Collections  
Edel Murphy, Community Arts  
Gavin O'Connor, Youth Arts  
Damian Smyth, Literature and Language Arts  
Julie McBride, Assistant Arts Development Officer  
Maria O'Kane, Assistant Arts Development Officer  
Craig Corsar, Assistant Arts Development Officer  
Anne Shipton, Assistant Arts Development Officer  
Debbie Young, Assistant Arts Development Officer  
Marlyn Beck, Departmental Support Officer  
Ali Boyd, Departmental Support Officer  
Carol Pearl, Departmental Support Officer (Temporary)  
Patricia Curran, Departmental Support Officer  
Brendan Carson, Arts Support Officer  
Elaine Edmonds, Arts Support Officer (Temporary)  
Joanne Forsyth, Arts Support Officer  
Stephen Kirk, Arts Support Officer  
Victoria Gass Student Placement (Communications)

### **Re-Imaging Communities Programme**

Joan Dempster, Project Manager  
Sara Shields, Community Development Officer  
Ann Ward, Community Development Officer

### **Creative Industries Innovation Fund**

David McConnell, Officer  
Gregory Marris, Officer  
Kathryn Young, Programme Support Officer

### **Cultural Olympiad**

Cian Smyth, Creative Programmer

### **Corporate Services Department**

Paul Burns, Director Corporate Services  
Ken Bartley, IT Manager  
Edel Bonar, Finance Manager  
Claire Kilpatrick, Human Resources Officer  
Shanon Gillen, Human Resources Officer (Temporary)  
Francis Pill, IT Officer  
Linda Gallagher, Assistant Accountant  
Brian Byrne, E-Media Officer  
John Paul Fitzsimons, Assistant Finance Officer  
Martina Morrow, Assistant Finance Officer  
Joseph Reilly, Registry Officer  
Siobhan McDowell, Administrative Officer Registry  
Toni Cully, Administrative Officer Registry  
Jennifer Gallon, Receptionist  
Anne Goodwin, Departmental Support Officer  
Lynsey Gardiner, Student Placement (Finance)  
Joseph Rafferty, Student Placement (IT)

### **Strategic Development Department**

Nicholas Livingston, Director Strategic Development  
Kate Keys, Sector Business Development Manager  
Amanda Leighton, Research & Policy Officer  
Graeme Stevenson, Research & Policy Officer  
Jackie Witherow, Policy Development Officer









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