



Special EU Programmes Body
Comhlacht na gClár Speisialta AE
Special EU Skemes Boadie

Peace

Northern Ireland - Ireland - Scotland
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Interreg

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SPECIAL EU PROGRAMMES BODY

ANNUAL REPORT & ACCOUNTS 2021



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REGULATORY INFORMATION

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Special EU Programmes Body

Annual Report and Accounts For the year ended 31 December 2021

Laid before both Houses of the Oireachtas under Article 49 (1) of the British-Irish Agreement Act, 1999 by the Department of Public Expenditure, National Development Plan Delivery and Reform.

31st March 2023

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CHIEF EXECUTIVE'S

FOREWORD



We all experienced another year of lockdowns, hybrid working and virtual meetings in 2021. Adapting to this has been challenging and at times, difficult, however everyone has responded well and become more agile in the face of adversity.

Across the funded projects and within my own team at SEUPB, everyone has demonstrated great strength, resilience and professionalism in ensuring the successful delivery of the PEACE IV and INTERREG VA Programmes, as well as the development of PEACEPLUS.

The theoretical physicist, Stephen Hawking said that, *'intelligence is the ability to adapt to change'* and so I pay tribute to all of you for your acumen, imagination and creativity in surmounting the obstacles in your path.

In April 2021, YouthPact (a partnership comprising Co-operation Ireland, Ulster University, the National Youth Council of Ireland and Pobal) launched a report called, *'At the Threshold: Youth Work through the COVID-19 pandemic'*. It chronicled the social and emotional strains felt by young people as well as the digital and human support offered by youth workers within the Peace4Youth programme. All 11 Peace4Youth projects moved their services online and continued to maintain that important connection with young people during the public health restrictions that we all faced.

We welcomed the commencement of some major capital projects in the Spring of 2021. Covid could not hold back the launch of the Waterside Shared Village project when community and political leaders came together for a special virtual event to mark the beginnings of an iconic shared space for the Waterside area. The €8 million, EU-funded community project is led by Derry City & Strabane District Council, in partnership with the Irish Street Youth & Community Association and Hillcrest Community Trust.

The construction work that started in Summer 2020 on the Monaghan Peace Campus continued during 2021. This is a €14.3 million project and we are delighted it was supported by more than €9.54 million of PEACE IV funding. When complete, it will provide a new four-storey, mixed-use community building. Within it will be a cultural heritage centre, library, youth facility, shared multi-functional space with external community space and underground parking. This new shared space has been designed to increase cross-community, cross-border engagement through a proactive programme of activities and events. It is due to open in 2023.



Another significant project delivered during the year was one designed to support the Roma communities of Belfast. Launched by the Forward South Partnership, the Roma Support Hub aims to support one of the most marginalised groups in society. I echo the words of the Belfast Lord Mayor, Councillor Kate Nicholl who said it is only, *'through building strong relationships, characterised by respect and where cultural diversity is celebrated, that people can live, learn and socialise together - free from prejudice, hate and intolerance'*.

The pandemic has made us all more aware of the very specific needs of some families, and we were delighted to support a project which assisted almost 2,000 families, who reported life-changing benefits from a three-year cross-border project supporting young children displaying behaviour consistent with Attention Deficit Hyperactivity Disorder (ADHD). The Changing Lives Initiative has been delivered in Northern Ireland, the border counties of Ireland and the Argyll and Bute region in Scotland with an award of €2.7 million from the European Union's INTERREG VA Programme.

Environmental protection and conservation of our natural heritage is another area of focus in the INTERREG VA Programme. In 2021, thanks to the CANN project (Collaborative Action for the Natura Network), practical conservation and restoration work began to protect Cuilcagh Mountain's rare peatland habitats and species. The area is located on the border between counties Fermanagh and Cavan and the work there is an essential part of the journey towards net zero carbon and averting the current biodiversity crisis.

We saw an environmental initiative of a different kind with the launch of a cross-border project called FASTER in Autumn 2021. Supported by €6.4million in funding under the INTERREG VA Programme, it will provide 73 rapid charging points for electric vehicles across Northern Ireland, the border counties of Ireland and Western Scotland. The project will help to reduce reliance on fossil fuels by encouraging increased use of more environmentally friendly forms of transport.

We were delighted in September to launch the online and free-to-use PEACE Programmes Learning Platform, a living archive and repository of key records relating to the PEACE Programmes over the decades. It has been designed to share the lessons and lived experiences of peacebuilding and provide information to support academics, researchers and those currently involved in peace and reconciliation work at local, regional and international levels. It hosts an impressive number of reports, photos, case studies, media articles and footage and it will continue to grow as the projects do. I believe it is an invaluable resource for future generations and would encourage everyone to make time to explore the site.

The year ended on a high when the INTERREG VA-funded North West Multimodal Transport Hub won a prestigious award in the European Commission's REGIOSTARS competition. The awards recognise some of the most innovative EU-funded projects, from across Europe. The Hub collected its gong for 'enhancing green mobility in the regions - European Year of Rail 2021'.



As we look to the future, work on the new €1.1 billion PEACEPLUS Programme (2021-27) continues. It is a hybrid of the previous PEACE and INTERREG Programmes and has an overall objective to build peace and prosperity and ensure there is a lasting and tangible legacy across Northern Ireland and the border counties of Ireland.

Through its six themes and 22 investment areas, PEACEPLUS will fund projects to help boost economic growth, stimulate social and economic regeneration and promote social inclusion. It will also help address the many long-standing social and economic challenges which impact on communities in both rural areas and urban settings.

You can find out more about who we are and what we do in this report. As well as our corporate narrative, read the stories of the many and varied projects supported through the PEACE IV and INTERREG VA Programmes. You will find the diversity, creativity, positivity and originality in them truly inspiring.

I wish also to convey a note of warm thanks and appreciation to all our partners. The work we do is only made possible with the continued support of the European Commission; the staff of the North South Ministerial Council; our sponsor departments, the Department of Finance in Northern Ireland and the Department of Public Expenditure, National Development Plan Delivery and Reform in Ireland; as well as the Government Departments with which we work in Northern Ireland, Ireland and Scotland.

The members of the PEACE IV and INTERREG VA Monitoring and Steering Committees assist us greatly in the implementation of our Programmes and their advice is invaluable. We value the scrutiny and guidance provided by the SEUPB Audit and Risk Assurance Committee, including its independent Chair and Members.

I want to conclude by thanking each and every member of the SEUPB team for their professionalism, dedication and hard work. The last two years have been both demanding and difficult but together, we have risen to the challenge.

Warmest regards,

Gina McIntyre
CEO, The SEUPB

MISSION STATEMENT AND VALUES

OUR MISSION

To improve people's lives through partnership and cross-border cooperation.

OUR VISION

We will contribute to the development of a peaceful, inclusive and prosperous society; striving to continually improve, drive efficiency and inspire our staff to be the best that they can be.

OUR VALUES

In carrying out our work we will adhere to the following guiding principles:

We will deliver our mission, striving for excellence at all times. We subscribe to the principle of accountability and are prepared to be held accountable for all that we do.

We will act at all times with the interests of our stakeholders, beneficiaries and the public to the fore and demonstrate the highest levels of integrity in ensuring the mission of the SEUPB is delivered.

We will demonstrate equality and respect in all that we do and everyone with whom we work and meet.

Working together, we will listen and adapt to the needs of both internal and external colleagues so that we are continually improving.

WHO WE ARE AND WHAT WE DO

What is the SEUPB?

The Special EU Programmes Body (SEUPB) is one of six cross-border Bodies set up under the Belfast Agreement – the “Agreement between the Government of Ireland and the Government of the United Kingdom of Great Britain and Northern Ireland establishing implementing bodies” signed on 8 March 1999.

Our role is to help facilitate the positive impact that European Regional Development Funding can have on the lives of people living across Northern Ireland, the Border Region of Ireland and Western Scotland.

We are responsible to two sponsor departments, the Department of Finance in Northern Ireland and the Department of Public Expenditure, National Development Plan Delivery and Reform in Ireland, along with the European Commission and the North South Ministerial Council.

What does the SEUPB do?

The SEUPB has a number of different functions and roles including responsibility for implementing the EU co-funded North South cooperation programmes – PEACE IV and INTERREG VA - as well as developing the new successor programme, PEACEPLUS.

The organisation is also in charge of issuing calls for applications from projects seeking funding. A funding call timetable is developed for each programme and this sets out all the relevant opening and closing dates.

Within the SEUPB, there are three Authorities. One is the **Managing Authority** which has overall responsibility for the monitoring and evaluation of the PEACE IV and INTERREG VA Programmes. As such, it chairs and provides overall administration support for the Programme Monitoring Committees (which are in place to monitor the programmes’ effectiveness and quality).

The **Financial Control Unit** sits within the Managing Authority and it is responsible for verifying the legality and regularity of all expenditure incurred. It conducts pre-contracting checks on each lead partner and carries out administrative verifications of claims made by a project

The **Joint Secretariat** is responsible for providing information on funding opportunities. It prepares project assessments which are presented to the Steering Committee for their final decision. It also assists lead partners in the implementation of their projects.

The third Authority is the **Certifying Authority**. It authenticates all expenditure claims submitted to the European Commission as well as controlling each programme’s cash flow and making payments to lead partners.

What funded Programmes has the SEUPB been involved in?

The SEUPB was responsible for the delivery of the previous PEACE III and INTERREG IVA Programmes between 2007-2013. Both Programmes made a tangible impact in terms of peace and reconciliation as well as building a more prosperous and sustainable region.

The SEUPB is responsible for the implementation of the EU’s PEACE IV (€270m) and INTERREG VA (€283m) Programmes both of which were scheduled to run between 2014 and 2020. Because of the impact of the Covid pandemic, they have been extended and are scheduled to finish in 2023.

We also have a signposting role to promote involvement in the INTERREG VB Transnational and INTERREG VC Interregional Programmes.

PROGRAMME AND PROJECT OVERSIGHT

PROGRAMME MONITORING COMMITTEE

For each funded Programme, a Programme Monitoring Committee (PMC) is established under European Regulation to monitor its effectiveness and quality.

The membership of the Monitoring Committee is made up of representatives of the Member States, local and regional government, as well as social and economic partners representing business, trade unions and the voluntary, environmental and equality sectors.

Each Committee examines:

- Any issues that affect the implementation / performance of the Programme
- Progress made in implementing the evaluation plan and the follow-up given to findings of evaluations
- Implementation of the communications strategy
- Implementation of major projects
- Actions to promote gender equality, equal opportunities and non-discrimination, including accessibility for people with disabilities
- Actions to promote sustainable development

And it also approves:

- The annual and final implementation reports
- Any proposal by the Managing Authority for amendments to the Programme

THE STEERING COMMITTEE

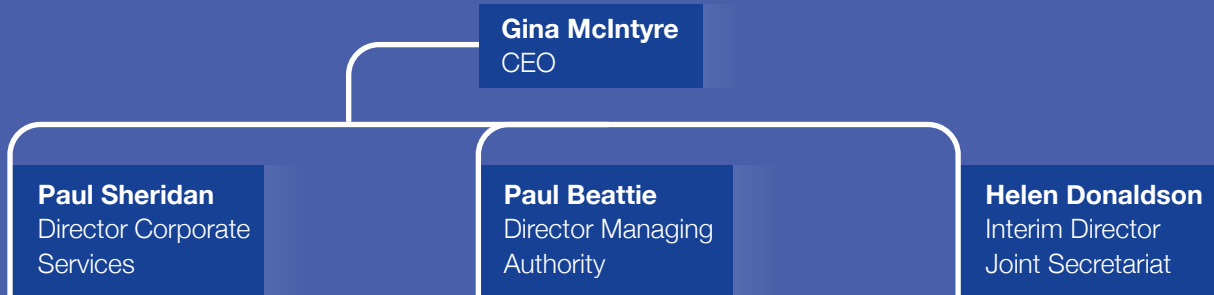
Like the Programme Monitoring Committee, Steering Committee members represent local and regional government, as well as social and economic partners representing business, trade unions, and the voluntary, environmental and equality sectors.

The PMC delegates responsibility to the Steering Committee which makes the final decision on whether or not funding is awarded to projects which have submitted applications.

When calls for applications are made, a calendar of fixed Steering Committee dates is published so that there is transparency around the targets for processing times.

The Steering Committee meets as required throughout the year.

DIRECTORATE REPORTS



CORPORATE SERVICES

Within the Corporate Services directorate is the Certifying Authority which is responsible for the certification of all expenditure claims submitted to the EU Commission, ensuring eligibility with EU and national rules. This includes the review of processes and procedures by those implementing the programmes and ensuring any irregularities are raised and actioned. In the SEUPB, the Certifying Authority also controls the cash flow including making payments to lead partners, drawdown of funds from the European Commission and subsequent reimbursement to each Member State. Corporate Finance, Human Resources, IT and Communications are also part of this directorate.

THE CORPORATE SERVICES DIRECTOR IS PAUL SHERIDAN

He said: “Throughout 2021 and despite the challenges of Covid-19, we ensured our corporate obligations continued to be met at both financial and organisational levels. We also met our regulatory requirements while managing the challenges of the past two years; liaising with our sponsor departments, the Northern Ireland Audit Office and the Office of the Comptroller and Auditor General in Ireland to ensure we adhered to best practice guidance from a governance and risk perspective.

“Our team continued to exceed targets in terms of timely payments to projects, with 100% of all invoices paid within 30 days, for the year.

“We further enhanced our IT support systems across the organisation and put in place a cyber security strategy during the year, to maintain the highest levels of security and protect our key stakeholders’ data.

“Staff wellbeing remained a priority. At the start of the pandemic in 2020, we introduced a number of

measures so that our teams were well supported. During 2021, a staff training programme was rolled out through the Northern Ireland Civil Service e-learning portal which proved successful – and ensured our teams had the most appropriate guidance and support to carry out their work remotely.

“We also focused on increasing awareness of the SEUPB as an organisation, so that our communications reached those most in need. Our use of online and social media platforms helped us to continue working remotely and deliver key SEUPB messaging effectively during the pandemic.

“Our work continues ahead of the much-anticipated launch of the new PEACEPLUS Programme. At the same time, the organisation is reviewing resourcing so we can service our key stakeholders as effectively as possible, and we look forward to the opportunities that the new programme will provide to all our beneficiaries.”

DIRECTORATE REPORTS

MANAGING AUTHORITY

The Managing Authority (MA) has overall responsibility for the management and implementation of the Cooperation Programmes (the document approved by the European Commission which establishes the programme strategy and priorities) as well as evaluation of the Programme. The MA has established a Financial Control Unit (FCU) to verify the legality and regularity of all expenditure incurred. It conducts checks on each lead partner to establish its administrative, financial and operational capacity to receive grant funding. FCU also carries out administrative and on-the-spot verifications of claims made by a project.

THE MANAGING AUTHORITY DIRECTOR IS PAUL BEATTIE

He said: “2021 has been both challenging and rewarding. The INTERREG and PEACE Programmes are now ending – though this will still be a two-year process. The Managing Authority’s focus remains on evaluation, payment of claims and final closure of individual projects.

“The importance of the impact of these projects on territorial cooperation and the EU’s continued involvement in the peace process will lay foundations for the new PEACEPLUS Programme. As with the passage of every programme for which the SEUPB has been responsible, important lessons have been learned for future development.

“Most projects have met their targets, and those which remain live are on course to do so too. Many closure events have taken place since restrictions have lifted and it is testament to the innovation and endurance of projects that they have reported successes despite the past two years of inertia.

“As the Managing Authority moves forward into PEACEPLUS, it does so with equal innovation – new means of development support for applicants; improvements in collecting data and the full breadth of the Programme’s impact; adapting to new rules, control systems and technology; developing background research and information to help potential promoters; and working at this early stage with partners for the new Programme, such as Pobal.

“The Managing Authority looks forward to continuing relationships with Departments, projects and promoters in 2022.”

DIRECTORATE REPORTS

JOINT SECRETARIAT

The Managing Authority has delegated certain functional responsibilities to a Joint Secretariat to assist in the implementation of the Programmes and to have lead responsibility for providing information on funding opportunities. The Joint Secretariat (JS) also prepares project assessments which are presented to the Steering Committee for its final decision. JS also assists lead partners in the implementation of their projects and the delivery of outputs.

THE JOINT SECRETARIAT INTERIM DIRECTOR IS HELEN DONALDSON

She said: “Although 2021 brought about many challenges for project and programme delivery, the Joint Secretariat team focused on supporting projects wherever possible.

“They have worked extremely hard to bring forward and implement a range of innovative ideas. These have allowed for the realisation of outputs and outcomes in ways that were not originally envisaged. Throughout what have been difficult circumstances, the Secretariat has worked closely with projects to guide them through the various processes and ensure continuation of delivery.

“Brexit and other economic impacts have also brought challenges in terms of increasing costs across many projects but particularly for those that have a construction element. Our team have supported and guided these projects to ensure positive outcomes in the two Programmes of PEACE IV and INTERREG VA. As well as our ongoing contact with the projects, the JS team has continued to engage with a range of external partners and colleagues.

“We congratulate all those projects which have now completed their activities. Each has achieved its goals and targets and provided a significant level of impact on the ground. Those projects that are still live are continuing to provide support in communities where it is most needed.

“As we look forward into 2022, there is still a significant piece of work to do around closure and the verification of outputs - as well as delivering those projects that are still underway.”

KEY OBJECTIVE

OUTPUTS

- | KEY OBJECTIVE | OUTPUTS |
|--|---|
| <p>1 To deliver against stakeholder expectations by ensuring SEUPB operates to the highest standards of governance, providing accurate and timely information which meets regulatory requirements</p> | <ul style="list-style-type: none"> • €288.7m of INTERREG VA funding and €278.8m of PEACE IV funding was allocated during the period. • The 2021 N+3 targets for both INTERREG VA and PEACE IV were achieved, generating a surplus to be carried forward to contribute towards the 2022 target. • The Annual Implementation Reports (AIR) for both Programmes were approved without comment by the European Commission by the regulatory deadline, with notification received in July. • The PEACEPLUS Programme was adopted and SEUPB is working towards opening funding calls in late 2022, following the first PMC meeting and is operating in line with all regulatory requirements to date. |
| <p>2 To work in partnership with our customers to ensure that projects achieve target outputs; contribute to the results of the Programmes by supporting projects to maximise their contribution to society</p> | <ul style="list-style-type: none"> • The SEUPB has continued to provide one-to-one guidance to projects in relation to effective implementation of their projects. • To ensure the effective operation of eMS, external suppliers were engaged to assist in the review of internal financial control processes and as a result, a series of management information protocols have been developed and are being implemented internally. This will reduce the administrative burden on beneficiaries. • 100% of payments were made to projects within 90 days of receipt of consolidated reports for both programmes. |
| <p>3 To operate business processes which are effective, efficient and promote the organisation's ethos of innovative practice</p> | <ul style="list-style-type: none"> • The Corporate Risk Register is updated across all teams on a monthly basis and reviewed by Senior Management. It is also reviewed quarterly at the Audit and Risk Assurance Committee. • Financial business processes continue to be effective, with 100% of invoices being paid within 30 days. • The SEUPB's Cyber Security Strategy was developed during 2021 and continues to be reviewed regularly to ensure it is in line with emerging cyber security requirements. |
| <p>4 Invest in our resources to ensure the organisation is adaptable, supportive and creates strong teams and networks</p> | <ul style="list-style-type: none"> • The SEUPB continues to invest in the skills and knowledge of staff by implementing an Employee Learning Framework. We identified an overall training plan for staff in each year and this has provided them with an online toolkit of learning resources, so their training needs are met. • The SEUPB's staff retention rate in 2021 was 87.88% against a target of 90%. Our turnover rate was 10.45% against a target of 20%. The Average Number of Days Lost per Employee was 1.89 days against a target of less than 6.5 days, which is a significant achievement particularly as we adapt to living with Covid. |

DEPARTMENTAL REPORTS 2021

HR REPORT

Our staff work across three sites: the majority are based in our Belfast city centre offices with other teams located in Omagh and Monaghan.

In 2021, the HR team was focused on employee wellbeing as we all journeyed through the ups and downs of the pandemic's second successive year.

In the period, the HR Team continued to support our staff physically, mentally and emotionally. The 'SEUPB Thrive' programme was initiated which prioritised wellbeing by providing employees with online access to bespoke podcasts, seminars and video tutorials. All these materials offered holistic support and guidance to colleagues and the dedicated courses were designed to help teams manage their mental health and improve their resilience.

SEUPB employees also had access to a dedicated Employee Assistance Programme (EAP) which provided them with access to a range of supports including free counselling, work/life assistance, physical and emotional support (including four-week wellbeing challenges) as well as information and guidance.

The SEUPB is represented in a Diversity and Inclusion Masterclass group, which is made up of peers from across the HR spectrum in Ireland. Its aim has been to assist SEUPB develop a strategy that builds and promotes an inclusive organisation by leveraging the power of a diverse workforce.

DEPARTMENTAL REPORTS 2021

IT REPORT

A key focus for IT in 2021 was our cyber security strategy and a contract was put in place with a local supplier to provide specialist support to the team. Four key areas were identified as part of an initial cyber security incident response report.

One of these - a Cyber Security Maturity Assessment (CSMA) exercise identified areas that needed to be addressed within the organisation - including the use of old and insecure software. To mitigate against this and other risks, the SEUPB upgraded a significant portion of its IT infrastructure and key applications, such as our records management system and Microsoft Office.

A number of policies and procedures were written and agreed which addressed other problem areas identified by the CSMA exercise. A rigorous and routine security programme was put in place to test our perimeter network's resilience to unauthorised access and a Threat Vulnerability Management procedure was introduced to ensure all software was kept up-to-date and secure. During 2022, the SEUPB will work towards Cyber Essentials Plus certification, a government-backed, rigorous security controls assessment. Once achieved, it recognises the organisation's commitment to information security and confirms our IT systems comply with the security standards set by the National Cyber Security Centre.

Two university students joined the IT team for their placements at the start of the 2021 academic year. Although it was the first time the department had embarked on this exercise, it proved to be a great success for all those involved.

The IT team continues to support other areas of the organisation by leading on technical projects including the eMS application system, an upgrade of the corporate website, two-factor authentication, and maintaining the PEACE Programmes Learning Platform, which is the SEUPB's living archive resource. Our involvement in these projects provides internal teams with reassurance as well as expert knowledge and advice on technical solutions, especially in terms of achievable and realistic results.

We manage all risks appropriately and where they are deemed to be 'high', we identify and report on them quickly. Mitigating measures are then put in place in a timely way to ensure effective risk management.

DEPARTMENTAL REPORTS 2021

CORPORATE GOVERNANCE REPORT

The organisation continued to ensure that the highest standards of corporate governance and best practice guidance were upheld in 2021, in line with the SEUPB's policies and procedures.

Across the year, all INTERREG VA and PEACE IV Monitoring Committee and Audit and Assurance Risk Committee meetings went ahead, either virtually or in hybrid format - despite the challenges of Covid.

All major risks to the organisation were identified and monitored, particularly as they related to Covid restrictions and the commencement of work around the new PEACEPLUS Programme.

The Corporate Risk Register was updated across all the SEUPB's teams on a monthly basis and then reviewed quarterly at the Audit and Risk Assurance Committee.

In July, the annual Implementation Reports for both PEACE IV and INTERREG VA were approved by the EU Commission.

Ensuring the Audit and Risk Assurance Committee was aware of its ongoing responsibilities was of paramount importance for the SEUPB. In the Autumn, the SEUPB engaged the professional services firm, Deloitte, to perform an external evaluation of the Committee's effectiveness. Surveys and interviews were conducted with members, as well as key stakeholders within the SEUPB, including the Internal Audit team.

The results of the review were positive – demonstrating the Committee's strong awareness of its responsibilities and a solid understanding of SEUPB procedures. A number of Deloitte's recommendations have been implemented to improve further the existing governance framework. Engagement with the Committee will continue, to ensure it meets its obligations.

Preparation for the new PEACEPLUS Programme continued throughout the year, with procedural documents drafted in line with EU requirements, including the Programme Manual and those processes required for our Steering and Monitoring Committees. We look forward to the implementation of our Programme documentation following approval of the PEACEPLUS Financing Agreement.

THE PROGRAMMES

AT A GLANCE

Peace



Northern Ireland - Ireland - Scotland
European Regional Development Fund

IRISH GOVERNMENT AND THE
NORTHERN IRELAND EXECUTIVE

€41M | 15%

€270

MILLION **97** Projects approved N

€278.8
MILLION
TOTAL
COMMITMENT

€229M | 85%
ERDF CONTRIBUTION

Interreg



Northern Ireland - Ireland - Scotland
European Regional Development Fund

IRISH GOVERNMENT AND THE
NORTHERN IRELAND EXECUTIVE

€43M | 15%

€283

MILLION **33** Projects approved N

€288.7
MILLION
TOTAL
COMMITMENT

€240M | 85%
ERDF CONTRIBUTION

PEACE IV PROGRAMME OVERVIEW AND CASE STUDIES

The PEACE Programme is a unique cross-border initiative designed to support peace and reconciliation in Northern Ireland and the border counties of Ireland (including Cavan, Donegal, Leitrim, Louth, Monaghan and Sligo).

The first PEACE Programme was agreed in 1995 and was the direct result of the European Union's desire to make a positive response to the opportunities presented in the Northern Ireland peace process, including the ceasefires of 1994. As the process has evolved, so too has the PEACE Programme as it continues to play an important role in reinforcing progress towards a more cohesive and stable society.

The current PEACE IV Programme (2014-2020) has been designed to support children and young people, shared education initiatives, build positive relations between divided communities and create new shared spaces and services. It has a total value of approximately €270m, this includes an ERDF contribution of €229m (85%) and a match-funding contribution from the Irish Government and the Northern Ireland Executive of €41m (15%).

By the end of 2021, 97 PEACE IV projects (including Technical Assistance) have been approved representing a total commitment of €278.8 million.

The following case studies help tell the stories of the impact the Programme is having, in bringing communities together – and how projects continued to deliver services during the second year of the pandemic.



PROJECT NAME:
**Collaboration
 And Sharing in
 Education Project
 (CASE)**

PROGRAMME:
 PEACE IV

THEME:
 Shared Education

FUNDING:
 €24,411,446 .77

MATCH FUNDERS:
 Department of
 Education NI and
 Department of
 Education & Skills,
 Ireland

LEAD PARTNER:
 Education Authority (EA)

PROJECT PARTNER:
 Léargas



Through working in partnership, schools participating in CASE promoted community cohesion, enhanced educational outcomes for all pupils and provided shared professional development. Each week, participants took virtual walks together and met the challenges the CASE team issued through the 'My Virtual Mission' app.

The Collaboration And Sharing in Education (CASE) project received funding of almost €25 million under the PEACE IV theme of Shared Education.

CASE was open to all schools in the six border counties of Ireland and those in Northern Ireland not involved in the Delivering Social Change Signature Project for Shared Education.

Through working in partnership, the schools participating in CASE promoted community cohesion, enhanced educational outcomes for all pupils and provided shared professional development.

Shared education enabled schools from different sectors and communities to work in partnership, providing opportunities for pupils, staff, and the wider community to engage in collaborative and meaningful learning experiences.

Although the project was hampered by the emergence of the Covid-19 pandemic at the beginning of 2020, the CASE team quickly began a new initiative - allowing them to continue supporting schools in their shared education journeys.

'Share the Walk' took advantage of already-established cross-border resources by teaming up pupils, staff and the wider school community with the 'My Virtual Mission' app which focused on achieving walking milestones. Each week, participants took virtual walks together and met the challenges the CASE team issued through the app. These tied in with not only the pupils' wellbeing goals, but also the PE and maths curricula. As permanent reminders of their 'travels', pupils created posters of what they had discovered along the way - or their schools planted trees to mark the distances covered by the children.

PROJECT NAME:

Youthscape

PROGRAMME:

PEACE IV

THEME:

Children and Young People

FUNDING:

€3,994,559.00

MATCH FUNDERS:

Department for the Economy, NI and Department of Children, Equality, Disability, Integration and Youth, Ireland

LEAD PARTNER:

South West College

PROJECT PARTNERS:

Donegal Youth Service and TIDES Training & Consultancy



Hundreds of young people in Northern Ireland and the border counties of Ireland have been supported by Youthscape - a cross-border, cross-community, interventionist initiative which delivered a proactive, youth-focused programme for young people aged 14-24. Participants took part in a workshop on graffiti art - with stunning results.

Hundreds of young people in Northern Ireland and the border counties of Ireland have been supported by the Youthscape project, which received almost €4 million in funding under the Children and Young People theme of PEACE IV.

This was a cross-border, cross-community, interventionist initiative, developed by South West College in counties Fermanagh and Tyrone, alongside Donegal Youth Service and TIDES Training. The project delivered a proactive, youth-focused programme for young people aged 14-24. It operated across Omagh, Enniskillen, Dungannon, Ballybofey and Letterkenny with more than 800 young people engaging for at least six months.

Youthscape created a 'person-centred' approach to learning. Each participant was assigned a key youth worker at the outset to help ease them into a group setting. Any barriers the young people faced were identified and they were signposted to additional support as required.

A typical week for participants included day trips, group work, studying for an Open College Network (OCN) accredited qualification in Vocational Studies and one-to-one mentoring with their dedicated youth worker.

Music, sports, cooking workshops and art activities formed part of the project and a dramatic display of graffiti art was created by the young people following a workshop event with local organisation, UV-Arts.

Each group also worked on a social impact project to raise funds for a nominated charity. One of these, the One Million Steps Walking Challenge, raised more than £2,600 in just 24 hours for Pieta House, which operates across Ireland and provides support to those who self-harm or are in suicidal distress.

The Youthscape project was able to respond quickly to the challenge of the Covid pandemic. While the young people involved began to feel the effects of isolation, staff responded by implementing more frequent one-to-one calls, a variety of contact methods, a dedicated health and wellbeing facilitator and fun online activities to suit all interests.

PROJECT NAME:

The Shankill Shared Women's Centre

PROGRAMME:

PEACE IV

THEME:

Shared Spaces,
Capital Development

FUNDING:

€8,437,474.00

MATCH-FUNDERS:

Department for
Communities, NI and
the Department of
Rural and Community
Development, Ireland

LEAD PARTNER:

Belfast City Council

PROJECT PARTNERS:

Shankill Women's Centre
and Clonard Neighbourhood
Development Partnership
(incorporating Clonard
Women's Group)



The new Shankill Shared Women's Centre will provide a neutral space aimed at cross-community activities to facilitate 'meaningful, purposeful and sustained' contact between women, children and young people from both sides of the interface. Construction work began on the project in early 2022, with an opening date scheduled for next year.

Shankill Shared Women's Centre is a project led by Belfast City Council which will deliver a purpose-built facility close to the Lanark Way interface area in west Belfast. It has been funded by €8.4 million, under the Shared Spaces and Services theme of PEACE IV.

The current Shankill Women's Centre opened in 1987. Over the years, it grew in success and popularity and has provided education, training, health awareness, childcare and activities for women in the Greater Shankill area - and beyond.

Once the new facility opens, its team will work with the Clonard Neighbourhood Development Partnership (incorporating Clonard Women's Group) to deliver services.

The new building will provide a neutral space aimed at cross-community activities to facilitate 'meaningful, purposeful and sustained' contact between women, children and young people from both sides of the interface. A further aim of the project is to reduce the intra-community tensions caused by paramilitary conflict.

The city's long-term community plan is called the Belfast Agenda and one of its priorities is to make life better for all residents by improving neighbourhoods, supporting and caring for people who face multiple challenges - and improving community relations. Belfast City Council and its project partners believe the new Shankill Shared Women's Centre will undoubtedly make a huge contribution to the area.

The investment will not only see the creation of a unique shared space developed on a cross-community basis but also the transformation of a derelict site. The project will be supported by outreach workers in relevant communities to encourage and enable people to use the new space.

Construction work will begin on the project in early 2022, with an opening date scheduled for the following year.

PROJECT NAME:

**Causeway
Coast & Glens
Local Authority
Action Plan**

PROGRAMME:

PEACE IV

THEME:

Specific objective 4:
Building Positive
Relations, Local
Authority Plans

FUNDING:

€1,923,503.00

MATCH FUNDER:

The Executive Office NI
and the Department for
Rural and Community
Development, Ireland

LEAD PARTNER:

Causeway Coast & Glens
Borough Council



Through a series of workshops, two local artists worked with students from Cross and Passion College and Ballycastle High School to design and create a new, coastal-themed mosaic artwork on Ballycastle seafront, on the north coast.

Causeway Coast and Glens Borough Council was the lead partner in a project which received almost €2 million in funding under the PEACE IV theme of Building Positive Relations, Local Authority Plans.

Under this theme, programmes were put in place which facilitated the exploration of the Borough's rich cultural diversity. These focused on language, heritage, history and ethnicity and together, they facilitated meaningful, purposeful and sustained contact between different communities.

The project also developed tailored programmes linked to other PEACE IV specific objectives. One of these was, Shared Spaces and Services, where local organisations and associations were encouraged to share community spaces or contested areas – and to value the importance of networking with each other. More than 400 people were involved in two initiatives called, Shaping Your Community Programme and Shaping Your Place Programme.

Under another objective, Children and Young People, the focus was on ensuring more than 1,100 participants under the age of 24 completed courses that helped develop their soft skills and respect for diversity.

One initiative, which involved young people in Good Relations Out of School resulted in a new mosaic artwork on Ballycastle seafront, on the north coast.

Through a series of workshops, two local artists worked with students from Cross and Passion College and Ballycastle High School to design and create the coastal-themed piece. Students contributed ideas and made individual tiles to insert into the overall work.

At its launch, the Mayor of Causeway Coast and Glens Borough Council, Councillor Brenda Chivers said: "This project has allowed local pupils to work together on a cross-community and cross-cultural basis to create a beautiful mosaic for their town. This artistic project demonstrates the dynamic nature of the Peace IV funding programme and how it actively encourages development and transformation within our communities, especially within the lives of our young people."

THE INTERREG VA PROGRAMME OVERVIEW AND CASE STUDIES

The INTERREG Programme encouraged people from different regions and countries to come together and find solutions to benefit each other.

It has funded many different projects which work on a cross-border basis - in Northern Ireland, the border counties of Ireland and Western Scotland. These projects are protecting our shared environment, improving people's health and wellbeing, reducing carbon emissions and making businesses better.

From the beginning of INTERREG IA in 1991 to the conclusion of INTERREG VA in 2020, the Programme has contributed approximately €1.13 billion to the region. Of this figure, approximately €810 million was provided directly by the European Union.

The current INTERREG VA Programme (2014-2020) has been designed to promote greater levels of economic, social and territorial cohesion across the Programme area.

It has a total value of approximately €283 million which includes an ERDF contribution of €240 million (85%) and a match-funding contribution from the Irish Government and the Executive of €43 million (15%).

By the end of 2021, 33 projects had been approved (plus Technical Assistance) with a total ERDF commitment of €288.7 million.

The following stories help illustrate the Programme's impact in developing greater levels of cross-border cooperation and show their resilience in continuing to deliver their services into the second year of the Covid-19 pandemic.



PROJECT NAME:

**North West Centre
for Advanced
Manufacturing
(NWCAM)**

PROGRAMME:

INTERREG VA

THEME:

Research and Innovation

FUNDING:

€8,779,853.00

MATCH FUNDERS:

Department for the
Economy, NI; Department
of Enterprise, Trade and
Employment, Ireland and
the University of Glasgow

LEAD PARTNER:

Catalyst

PROJECT PARTNERS:

University of Glasgow;
Ulster University; the
Institute of Technology,
Sligo*; the Letterkenny
Institute of Technology*



Training in innovative advanced manufacturing techniques and cross-border access to R&D equipment were key elements of NWCAM. As part of her PhD at the Institute of Technology Sligo*, Foram Dave undertook training at the Northern Ireland Advanced Composites and Engineering Centre (NIACE) and developed skills related to weave styles and composite manufacture.

The North West Centre for Advanced Manufacturing (NWCAM) project, which received more than €8.7 million in funding under INTERREG VA's Research and Innovation theme, successfully delivered 16 industry-focused R&D projects in the life and health sciences (LHS) sector through collaboration between industry and academic partners.

Led and facilitated by Catalyst, a not-for-profit organisation, NWCAM was established as a trans-regional virtual centre of advanced manufacturing research concentrated in the LHS sector. The research covered four advanced manufacturing themes: additive manufacturing, advanced polymers, nano manufacturing, and sustainable manufacturing. NWCAM's vision was to support highly skilled, value-adding, innovative industries to compete in a global marketplace and to grow a cross-border 'super cluster' of geographically concentrated, interconnected organisations. To this end, NWCAM linked R&D capabilities within Northern Ireland, western Scotland and the border areas of Ireland.

The virtual cross-border centre combined the collective and complementary research expertise and capabilities of 10 industry partners and four academic partners to facilitate the development and

delivery of world-leading research projects.

The academic capabilities of the project were facilitated through Ulster University, the Institute of Technology in Sligo*, the University of Glasgow and the Letterkenny Institute of Technology*.

More than 55 university researchers were involved in the delivery of the 16 projects which focused on the creation of innovative solutions to challenges faced by industry partners. Through INTERREG VA funding, a legacy of skilled talent has been established within the Programme area. For example, the project enabled skills development in staff with regards to particular manufacturing techniques, processes and technologies; research and scientific skills; challenges faced by industry; commercialisation; and industry 4.0; and delivered the equivalent of 104 years of PhD-level research.

*As of April 2022, the Atlantic Technological University

PROJECT NAME:

**Cooperation
Across Borders for
Biodiversity (CABB)**

PROGRAMME:

INTERREG VA

THEME:

Environment

FUNDING:

€4,935,984.00

MATCH FUNDERS:

Department of Agriculture, Environment and Rural Affairs, NI; Department of Housing, Planning and Local Government, Ireland and RSPB Scotland.

LEAD PARTNER:

The Royal Society for the Protection of Birds (RSPB NI)

PROJECT PARTNERS:

RSPB Scotland; BirdWatch Ireland; Northern Ireland Water; Butterfly Conservation and Moors for the Future Partnership

CABB, a six-partner conservation project focused on the habitats of birds, butterflies and plants across Northern Ireland, Ireland and the west coast of Scotland. Pictured (left to right) are: Gina McIntyre, Chief Executive, SEUPB; Dymphna Gallagher, Head of Drinking Water Regulation at Northern Ireland Water and Clive Mellon, Chair, RSPB NI.



The Cooperation Across Borders for Biodiversity project or CABB was provided with funding of almost €5 million by INTERREG VA, under the theme of Environment.

CABB was a six-partner conservation project focusing on the habitats of birds, butterflies and plants across Northern Ireland, Ireland and the west coast of Scotland. Over the course of five years, the project created Conservation Action Plans for eight Special Areas of Conservation and Special Protection Areas. Work was carried out on the restoration of more than 3,000 hectares of blanket bog which had the added impact of safeguarding almost 900 pairs of birds.

Thanks to the sustainable land management of these blanket bogs, CABB sites now safely store 4.5 million tonnes of carbon and avoid around 54,000 tonnes of emissions per year and so help to mitigate against climate change. The blanket bog restoration works have also helped filter raw water that will be treated to become suitable for drinking. In turn, this will reduce the cost of water treatment and cost to the consumer.

The benefits for biodiversity are the results of a real and practical ecosystem services approach.

As a typical INTERREG VA project, CABB featured collaboration with many partners. The RSPB Northern Ireland, BirdWatch Ireland, RSPB Scotland, Northern Ireland Water, Butterfly Conservation and Moors for the Future Partnership all worked together to ensure this project met its targets. Each partner was able to share experiences, best practice and data so they could all work together more effectively in the future. The project trained volunteers to help with land surveys and all the partners worked with farmers and landowners to secure the future of bird species including the curlew, lapwing, redshank and snipe.

PROJECT NAME:

**North West
Greenway Network**

PROGRAMME:

Interreg VA

THEME:

Sustainable Transport

FUNDING:

€23,852,587.14

MATCH FUNDERS:

Department for
Infrastructure,
Northern Ireland and
the Department for
Transport, Ireland

LEAD PARTNER:

Derry City & Strabane
District Council

PROJECT PARTNERS:

Donegal County Council,
the Department for
Infrastructure NI, and
Sustrans NI



This project will result in the construction of over 46 kilometres of greenway along key border crossings in the Northwest of Ireland. Once complete, these routes will offer safe and segregated infrastructure to encourage cross-border cycling and walking, while delivering modal shift and sustainable travel to reduce the carbon footprint of the Northwest Region.

Sustainable transport solutions, such as the North West Greenway Network, are a priority under the Interreg VA Programme. They provide greater connectivity across the regions, encouraging an increase in cross-border walking or cycling journeys by up to 10%. The aim of this greenway project is to encourage 500 more people each day to walk or cycle on their commute.

The greenway project is led by Derry City & Strabane District Council, together with project partners Donegal County Council, the Department for Infrastructure and Sustrans NI. It will include routes linking Strabane and Lifford, and Derry and Muff with small routes feeding in. These routes were selected following a consultation process in 2019.

The work forms part of the Council's Strategic Growth Plan, which commits to connect people and opportunities through infrastructure while promoting neighbourhood enhancement through the development of local environmental improvement facilities. The greenway network is expected to bring health benefits to those making the move from driving to walking and cycling.

The Northwest Greenway Network and partnership shows how local authorities and government agencies can collaborate to identify and secure funding for the development of a cross-border, sustainable commuter corridor which can also serve as a community amenity.

PROJECT NAME:

ONside Outreach & Navigation for Social Inclusion and Digital Engagement

PROGRAMME:

INTERREG VA

THEME:

Health

FUNDING:

€4,686,888.00

MATCH FUNDERS:

Departments of Health, Northern Ireland and Ireland

LEAD PARTNER:

Disability Action NI

PROJECT PARTNERS:

The Northern Ireland Housing Executive; Supporting Communities and the Independent Living Movement in Ireland



Nigel Flynn is a project participant and peer volunteer with the project, **ONside**. Led by the charity, Disability Action, its aim was to improve the lives and social connections of disabled people in Northern Ireland and the border counties of Ireland.

The Outreach & Navigation for Social Inclusion and Digital Engagement or **ONside** - project was funded by more than €4.6 million under the Health theme of INTERREG VA.

Led by the charity, Disability Action, its aim was to improve the lives and social connections of disabled people in Northern Ireland and the border counties of Ireland. Using peer research, **ONside** identified and addressed both the social and physical barriers that create social isolation for people with disabilities.

The project strove to create connections for disabled people, both digitally and within their own communities. Participants were offered devices with training and one-to-one support enabling them to become socially connected online.

It was launched in March 2020, just before the first Covid-19 lockdown. At that point no-one could have foreseen the scale of the global pandemic. But **ONside** might have been specifically tailored to enable some of those most affected by lockdowns.

Although the project faced challenges where equipment was delayed and face-to-face training hindered, it trained and enabled more than 2,400 disabled people to get online and connect with others - all the while ensuring participants retained their own identities.

Nigel Flynn, a project participant and peer volunteer said: "It's about having a bit of meaning and purpose to your life. That becomes really important when you're disabled – you're isolated and you're stuck in the house and you're lonely, for want of a better word. As a wheelchair user I don't go out much – I wanted to do something, and I wanted to try and overcome this idea of disability. Once you have a bit of meaning, it helps your self-esteem."

PEACEPLUS

PROGRAMME OVERVIEW AND THEMES / INVESTMENT AREAS

PEACEPLUS is the new cross-border funding Programme created to strengthen peace and prosperity within and between the border counties of Ireland and Northern Ireland. PEACEPLUS (2021-27) is the successor programme to both PEACE IV and INTERREG VA.

Declan McGarrigle is its interim director. He explained: “This year has been an exciting time as we prepare for the implementation of this new Programme, and we want to ensure it reaches all sections of society in terms of impact. There will be six themes and 22 investment areas providing funding opportunities for projects.

“The teams in SEUPB are passionate and focused on delivering positive outcomes for peace and reconciliation and cross-border collaboration in the years ahead. The Programme will provide opportunities to work across a range of sectoral areas and engage with a wide variety of groups and individuals working on behalf of communities with the goal of creating a better region.

“More information about the Programme can be found on our [website](#) but below you can see what PEACEPLUS is all about and read more about the key themes.”

What is PEACEPLUS?

PEACEPLUS is a new European Union funding Programme, designed to support peace and prosperity across Northern Ireland and the border counties of Ireland, building upon the work of the previous PEACE and INTERREG Programmes. It includes a focus on peacebuilding activity and also on how the actions we take can contribute in positive ways to building the economy and increasing prosperity, as well as helping us adjust to new challenges.

Why does this funding exist?

As the previous programmes are coming to an end, the European Commission made provision for a new PEACEPLUS Programme. The new Programme will continue the commitments made by the Commission, the UK Government and the Irish Government to support peace and reconciliation.

How does it work?

The PEACEPLUS Programme has been divided into six themes – each of which aims to address longstanding social, environmental and economic challenges which have and continue to impact our community. Within each theme there are several investment areas – these will have a more specific focus and target organisations such as local authorities or community groups.



THEME 1:
BUILDING PEACEFUL AND THRIVING COMMUNITIES

Local councils, organisations and people from every community will work together peacefully with the aim of uniting communities, helping them rebuild and learn from a difficult past. Projects under this theme will help community groups grow stronger, work better together and create spaces for everyone to share.



THEME 2:
DELIVERING SOCIO-ECONOMIC REGENERATION AND TRANSFORMATION

This theme focuses on small businesses and technology. The aim is to connect people by finding new ways to do things using technology and the internet, as well as learning new skills. Projects can also help unite communities using technology.



THEME 3:
EMPOWERING AND INVESTING IN OUR YOUNG PEOPLE

Children and young people aged 14-24 do not often get the chance to join in good things. Projects under these investment areas will help increase diversity by bringing different communities together. There will also be a focus on mental health and wellbeing – issues that are affecting young people increasingly today.



THEME 4:
HEALTHY AND INCLUSIVE COMMUNITIES

Research has shown that social, economic and environmental factors can influence the health outcomes of an individual. This theme focuses on rural communities and aims to help those who are dealing with the legacy of the Troubles. The intention is also to bring health and social care services together and support people to live independently in their own community.



THEME 5:
SUPPORTING A SUSTAINABLE AND BETTER-CONNECTED FUTURE

Environment and conservation are key for this theme. It will focus on land, coastlines and the wildlife within them across Northern Ireland and the border counties. Projects will also work to improve cross-border transport links between north and south.



THEME 6:
BUILDING AND EMBEDDING PARTNERSHIP AND COLLABORATION

While the PEACE IV and INTERREG VA Programmes have made significant contributions cementing cross-border collaboration, challenges persist and some of them have arisen in the last number of years. Projects under this theme will help organisations across the community communicate, interact and learn together.

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2021

FOREWORD TO THE ACCOUNTS

Background Information

The Special EU Programmes Body (SEUPB) is a North South Implementation Body sponsored by the Department of Finance in Northern Ireland and the Department of Public Expenditure & Reform in Ireland. The SEUPB was established on 2 December 1999 under the Good Friday Agreement 1998 and the British-Irish Agreement 1998 establishing implementation bodies, which is underpinned by the North South Co-operation (Implementation Bodies) (Northern Ireland) Order 1999 and the British-Irish Agreement Act 1999.

Reporting to the North/South Ministerial Council, the SEUPB's principal functions are to administer certain EU Structural Funds such as PEACE and INTERREG, and thereby to support a range of development and regeneration programmes in Northern Ireland, the Border Region of Ireland, and Western Scotland.

These accounts have been prepared in accordance with:

- The financial arrangements of Part 7 of Annex 2 to the British-Irish Agreement establishing Implementation Bodies;
- A direction by the Department of Finance and the Department of Public Expenditure & Reform as provided for in SEUPB's Financial Memorandum; and
- The Annual Report and Accounts Guidance issued 19 March 2019 provided by the Department of Finance and the Department of Public Expenditure & Reform which is in line with the Financial Reporting Standard (FRS) 102 applicable in the UK and Republic of Ireland.

Business Overview/Principal Activities

An overview of the SEUPB's activities and future developments is provided in the Annual Report. The North / South Ministerial Council (NSMC) is responsible for approving the business plans for the organisation.

The current Programme period is 2014-20, with the UK/Ireland PEACE IV and INTERREG VA Programmes officially launched in early 2016.

Results for the year

The income and expenditure of the Special EU Programmes Body is set out in detail on page 19. The surplus for the 2021 year was €nil (Stg £nil) - (2020: €nil (Stg £nil)).

Programme expenditure decreased from 2020 to 2021, as a result of reductions to the PEACE IV and INTERREG VA payments.

Fixed Assets

Details of the movement of fixed assets are set out in Note 8 to the accounts.

During the year the main expenditure on fixed assets was in relation to IT hardware and software.

Research and Development

There was no significant expenditure in this area.

Important Events Occurring After the Year End

There have been no important events since the year end that have had an impact on these Accounts.

Charitable Donations

The Special EU Programmes Body made no charitable donations during the financial year.

Board Members

The functions of the SEUPB are exercised by the Chief Executive. There are no board members.

The Chief Executive holds no other directorships or interests which would conflict with her management responsibilities.

Payment to Suppliers

The Special EU Programmes Body is committed to the prompt payment of bills for goods and services received in accordance with the UK Late Payment Of Commercial Debts (Interest) Act 1998, services received in accordance with the UK Late Payment Of Commercial Debts (Interest) Act 1998, as amended by the Late Payment of Commercial Debts Regulations 2013, and the Irish Late Payments in Commercial Transactions Regulations 2013. Unless otherwise stated in the contract, payment is due within 30 days of the receipt of the goods or services, or on presentation of a valid invoice or similar demand, whichever is later.

The SEUPB operates a 30-day prompt payment rule across all of its offices regardless of the jurisdiction where the invoice originated. Regular reviews conducted to measure how promptly the Special EU Programmes Body paid its invoices. Invoices were paid within this target 100% (2020 - 98.50%).

In December 2008, Public Bodies in Northern Ireland were instructed to support businesses through every effort to make payments to suppliers within 10 days of receipt of a valid invoice. During 2021 SEUPB paid 90.91% of its invoices within 10 days (2020: 95.60%).

The SEUPB has entered into Terms and Conditions for Payment of Grant with Accountable Departments in order to make payments to projects via the Certifying Authority. This requires the SEUPB to make payments to projects within 8 working days of Managing Authority approval of the corresponding project report.

This has been achieved for **98.2%** (2020 - 99.7%) of payments made during the year, analysed as follows:

	No. of Invoices	% on target	Late Payments
PEACE IV	664	100.0%	0
INTERREG VA	563	96.1%	3
Total	1,227	98.2%	3

Health & Safety Policy

The SEUPB has developed a written Health and Safety Policy and circulated it to all staff. The policy reflects the legal requirements to be fulfilled on health and safety in both jurisdictions in order for the SEUPB to attain a high standard of health and safety within the organisation.

Disabled Employees

The SEUPB's Disability Action Plan is a statement of the organisation's commitment to fulfil its statutory obligations in compliance with Section 49A of the Disability Discrimination Act 1995.

The plan outlines measures that the SEUPB will take to ensure that equality of opportunity is achieved not only for its own employees but also applicants and future employees. The plan is reviewed and updated every three years in line with the SEUPB Corporate Planning timetable.

The SEUPB is committed to treating all staff or applicants for employment with disabilities with dignity and respect and will provide a working environment free from unlawful discrimination, victimisation or harassment on the grounds of disability.

Specifically, the SEUPB will aim to:

- Promote a positive working environment within which people with disabilities are readily accepted;
- Examine the working environment and practices to ensure that barriers impacting on the ability of staff with disabilities to participate fully in the life of the SEUPB are removed where practicable;
- Provide a safe working environment;
- Ensure the development of skills and potential of staff with disabilities, through training and staff development; and
- Provide access to the full range of recruitment and career development opportunities to people with disabilities.

The current Disability Action Plan covers the period 2020- 2025. The plan is aligned with the strategic commitments to disability issues included in our 3 year Corporate Plan 2020-2022.

Employee Involvement

Employees have been kept informed of developments through formal and informal means, including staff meetings, ad hoc staff working groups, and structured annual corporate planning events. Communication of all staff policies is managed through an online portal, ensuring that information is available and up to date.



Gina McIntyre

Chief Executive Officer

14 December 2022

STATEMENT OF ACCOUNTABLE PERSON'S RESPONSIBILITIES

The Department of Finance and the Department of Public Expenditure, National Development Plan Delivery and Reform have directed the Special EU Programmes Body to prepare a statement of accounts for each year ended 31 December in the form and on the basis set out in the accounts direction in the appendix to these financial statements.

The accounts are prepared on an accruals basis and must give a true and fair view of the SEUPB's state of affairs at the year end and of its income and expenditure, changes in equity, and cash flows for the calendar year.

In preparing the accounts the SEUPB is required to:

- Observe the accounts direction issued by the Sponsor Departments, including the relevant accounting and disclosure requirements, and apply accounting policies on a consistent basis;
- 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; and
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Body will continue in operation.

The Chief Executive's responsibilities as the Accountable Person for SEUPB, including responsibility for the propriety and regularity of the public finances and for the keeping of proper records, are set out in the Financial Memorandum of the body.

STATEMENT ON THE SYSTEM OF INTERNAL CONTROL / GOVERNANCE STATEMENT

Introduction

This Statement on the System of Internal Control / Governance Statement for the Special EU Programmes Body sets out the governance structures, risk management and internal control procedures that operated within the organisation during the 2021 financial year and up to the date of approval of the Annual Report and Accounts. This statement has been prepared in accordance with guidance issued by the Department of Finance (DoF) and the Department of Public Expenditure & Reform (DPER) in 2017.

Scope of responsibility

As Accounting Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of the SEUPB's policies, aims and objectives, whilst safeguarding the public funds and the SEUPB's assets for which I am personally responsible, in accordance with the responsibilities assigned to me in Managing Public Money Northern Ireland and Public Financial Procedures (guide for Irish Government Departments & Offices).

The Financial Memorandum (2019) between the SEUPB and its Sponsor Departments sets out in detail the responsibilities of the Accounting Officer (the Chief Executive Officer), within a financial and business framework. The SEUPB must operate within the standards and guidance on accounting and financial procedures, as set out in the Managing Public Money (NI) manual and Irish Public Financial Procedures.

SEUPB Governance & Management Structure

The SEUPB is one of six cross-border bodies set up under the "Agreement between the Government of Ireland and the Government of the United Kingdom of Great Britain and Northern Ireland establishing implementing bodies" signed on 8th March 1999 (the British-Irish Agreement of 8th March 1999).

As a North-South Implementation Body the SEUPB is sponsored by the Department of Finance in Northern Ireland and the Department of Public Expenditure & Reform in Ireland. For the European Union's 2014-2020 programming period, it manages the EU Programme for Peace and Reconciliation (PEACE) and the INTERREG Programme (Northern Ireland, Ireland and Western Scotland).

Organisational Structure

In the period covered by this Annual Report, the SEUPB was structured on the basis of the three Directorates, as detailed below:

Managing Authority

Overall responsibility for the management and implementation of the Co-operation Programmes. It has a number of responsibilities which include:

- Ensuring projects are selected according to criteria approved by the Programme Monitoring Committee;
- Establishing and monitoring procedures to ensure that project expenditure has been properly and legally incurred, claimed and paid;
- Maintaining systems to store data on all aspects of programme implementation including financial management, audit, monitoring and evaluation;
- Ensuring proper evaluation of the programmes;

- Guiding the work of the Monitoring Committee and providing it with documents required to allow it to complete its functions;
- Verifying the legality and regularity of expenditure, and ensure adequate audit trails are maintained;
- Preparing annual and final reports on implementation; and
- Ensuring that information and publicity requirements established by European Regulations are met.

The Joint Secretariat

Oversees the day-to-day implementation of the Programmes, supporting and advising both the Managing Authority and the Programmes' Steering Committees. The Programme Support Unit within JS is responsible for project assessment; provision of secretarial services to the Steering Committees; issuing contracts to successful applicants; and project management.

Corporate Services

Incorporates a range of different roles which support the implementation of the programmes. The SEUPB's Communications, ICT, Corporate Finance and HR teams all lie within Corporate Services. A key part of the directorate is the Certifying Authority which has responsibility for the certification of all expenditure claims submitted to the EU Commission ensuring eligibility with EU and National Rules. It also controls the cash flow of the programme, including making payments to lead partners, drawdown of funds from the European Commission and subsequent reimbursement to each Member State.

Governance Framework

During 2021, the SEUPB's Audit & Risk Assurance Committee met four times and considered a range of issues including the systems of internal control in operation within the SEUPB. The Committee discharged its oversight responsibilities in accordance with the Terms of Reference and it has the requisite skills (including governance, financial reporting, risk management, auditing, strategic planning and understanding the core functions of the organisation) to discharge its responsibilities effectively.

The membership of the Audit & Risk Assurance Committee during the year was as follows:

Name	March	June	October	December
Gerry Finn (Independent Chair)	✓	✓	✓	✓
Brona Slevin (Independent Member)	✓	✓	✓	✓
Gerry Ryan (Independent Member)	✓	✓	✓	✓
Dominic McCullough (DoF Member)	✓	✓	✓	✓
Anne Marie Caulfield (DPER Member)	✓	✓	✓	✓

In addition to the members of the Committee listed above, meetings were also attended by:

- Chief Executive Officer
- Director of Corporate Services
- Corporate Accountant
- NIAO representative
- Head of Internal Audit
- Head of the Audit Authority

The responsibilities of the Committee as a whole are laid out in its Terms of Reference, and include providing advice to the Accounting Officer on the following:

- The strategic processes for risk, control and governance;
- The accounts, accounting policies and Annual Report;
- Planned activity of internal and external audit;
- Anti-fraud policies, whistle blowing policies, and arrangements for special investigations; and
- Assurances relating to governance and management of the EU Programmes.

To aid in the discharge of these responsibilities, the Committee meets to review its own effectiveness and all members also receive minutes of key senior staff meetings.

The Committee also prepares an Annual Report to summarise its activity during the year, and has concluded that risk control and governance is at a satisfactory level within SEUPB.

Business Planning and Risk Management

Business Planning

Within SEUPB, business planning is an iterative process involving a number of stages including the following:

- Consideration of relevant priorities set out in the EU Regulations, the Co-Operation Programmes, each Sponsor Department's Corporate and Business Plans as well as the other statutory responsibilities placed on the organisation;
- Senior Management Team review of performance against the previous year's targets and Key Performance Indicators, identifying areas where further work might be undertaken;
- Review of feedback from consultations with stakeholders;
- Preparation of a first draft of the Business Plan for consideration by the Sponsor Departments;
- Consideration of comments from the Sponsor Departments and submission of the final draft Business Plan for NSMC approval and;
- The setting of objectives and targets at individual staff member level through the staff appraisal process.

Risk Management

The Risk Management framework is designed to manage risk to a reasonable level rather than eliminate all risk of failure to achieve the aims, objectives and policies; it can therefore only provide reasonable, not absolute, assurance of effectiveness.

Within the SEUPB, Risk Management is designed to:

- Identify and prioritise the risks to the achievement of aims, objectives and policies
- Evaluate the likelihood of those risks being realised and the impact should they be realised
- Manage them efficiently, effectively and economically

The Risk Management framework is set out in the following documents which are subject to regular review:

- A Risk Management Strategy
- A Risk Appetite Statement
- A Corporate Risk Register

Each risk is allocated a risk rating based on an evaluation of its impact and likelihood in two stages:

- Assessment of inherent risk before any controls are identified
- Assessment of residual risk taking account of current risk response and controls and the required action plan

The residual risk rating is then compared to the risk appetite which establishes an acceptable level of risk for a particular business activity. If the controls are judged to be inadequate to manage risk to within the risk appetite then further action is identified to strengthen these controls.

The Corporate Risk Register identifies the key risks directly related to the achievement of the SEUPB's corporate objectives and is linked to the annual Business Plan. The Senior Management Team, comprising the Chief Executive and Directors, meet monthly to review and revise the Corporate Risk Register to ensure that it remains relevant. It also considers new risks that have been identified through management channels and changes in the operating environment and the actions necessary to mitigate them as well as the success of actions taken to address existing risks. The Corporate Risk Register is reviewed in detail at each Audit and Risk Assurance Committee meeting.

As at the year end, the Corporate Risk Register contained risks relating to; the programme database, the development of the PEACE PLUS programme, Resource management, GDPR, the risk to the security of the data the body holds, the reputation of the organisation and the COVID-19 pandemic.

During 2021, the risk at the end of the year for the programme database related to the development and operation of the system for the PEACE PLUS programme and how any inefficiency would have a negative effect on the programmes and consequently on the reputation of the SEUPB. We will continue to work with both the system programmers and the various users of the system in an effort to solve any potential future issues.

The resourcing of the body continues to be a risk for SEUPB and we will continue to monitor and resource the areas of need which are required to ensure the services of the organisation are delivered effectively and efficiently. The Body will initiate an Organisational Review in 2022 which will focus on its operations ensuring that the Body has the appropriate resource to effectively deliver the programmes in the short, medium and long term.

The risk related to the organisation's adherence to GDPR requirements is still viewed as being of importance due to the penalties which could result in failure to comply with the regulations. The risk at the end of the year centred on the processes in place for dealing with the collection, use and retention of personal data. The Body is content that all processes and procedures are in place but due to the complex nature of the regulations it was proposed to keep the risk under review corporately over the next period.

SEUPB are an organisation which deals in activities which are high profile. As a result of the COVID pandemic and the effects it was having on the activities of the projects the Body funds, the risk of potential reputational damage to the programmes as a result of not meeting N+3 spend targets was elevated to the Corporate Risk Register to ensure its high priority status in the organisation as a whole.

The risk relating to cyber security arose out of the brute force attack in 2020. SEUPB operates four specific information systems; eMS, which holds the operational data for the programmes; SUN, the financial system of SEUPB, the Hallmark system which contains the Human Resources information and content Manager, the Electronic Document and Record Management System (EDRMS).

Each system has been tested and sufficient controls are in place around information. SEUPB continues to strengthen its security infrastructure including firewall technology with an associated monitoring system which logs system access requests from external domain addresses.

2021 saw the continuation of the COVID-19 pandemic. SEUPB were not immune to the effects of this. The staff continued to work remotely and the risk continued to be detailed in the Corporate Risk Register due to the potential of the services delivered by SEUPB being negatively impacted.

SEUPB developed the PEACE PLUS Programme within the timescales defined by the EU Commission. There was a risk identified at the end of 2021 that developments outside the control of the Body could result in the delay of the programme's roll out. SEUPB put in place a number of measures such as the delivery of a workshop for a future children and young people call which will enable the effective roll out of the programme when that happens.

Fraud Risk and Information Risk

Fraud Risk

The SEUPB has a number of policies in place, designed to minimise the risk of fraud. These include:

- Anti-Fraud Policy
- Conflicts of Interest Policy
- Guidance on Offers and Acceptance of Gifts and Hospitality
- Guidance on the Provision of Gifts and Hospitality
- Whistleblowing Policy and associated guidance (Raising a Concern)
- Code of Conduct for Staff

Associated procedures have been established to assist with the prevention of fraud and the management of actual or potential frauds, including:

- Travel and Subsistence Reimbursement Claim procedures
- Fraud Response Plan

The SEUPB is committed to the prevention of fraud and the promotion of an anti-fraud culture. The organisation operates a zero-tolerance attitude to fraud and requires staff, Lead Partners and final beneficiaries to act honestly and with integrity at all times and to report all reasonable suspicions of fraud. The SEUPB will investigate all instances of actual, attempted and suspected fraud and will seek to recover funds and assets lost through fraud. The SEUPB is placing a clear emphasis on the prevention of fraud and has embarked on a series of exercises to promote an anti-fraud culture within the Programmes.

Where appropriate, in response to serious issues, SEUPB will withdraw funding offers and issue recovery orders to Lead Partners, informing the relevant authorities as necessary. In 2021 SEUPB finalised the investigation of a case of suspected fraud initiated by a whistleblowing from a member of the public. The organisation conducted a comprehensive review of processes and procedures submitted a report demonstrating that they have reviewed their governance procedures and put in place measures to ensure that, in future, only eligible costs are submitted to the SEUPB and the project's management and control systems are sufficiently robust. The Managing Authority subsequently agreed to release all due payments to the projects, excluding the amount found ineligible during the investigation.

Information Risk

I recognise my responsibility for accurate and secure handling of all information, and the accurate capture and processing of information, particularly where this may be used by third parties, or relied on by other parts of government. In order to discharge this responsibility effectively, the following actions have been taken:

- The Director of Corporate Services has been appointed as the SEUPB's Senior Information Risk Officer (SIRO). The SIRO has in turn taken assurance from managers, who have added information considerations to their risk registers, which are reported on a monthly basis. The SIRO responsibilities revert to the CEO for any periods during which the Director of Corporate Services post is vacant.
- An Information Officer is in post to assist with the ongoing implementation of the SEUPB's information policies and an information audit has been carried out, with all staff assessing common areas of good practice, risks and improvements required.

SEUPB continues to invest in its cyber security and have employed an external managed service organisation to act as its virtual Chief Information Security Officer (CISO). The main areas for this engagement are:

- The provision of expert advice to SMET and ARAC on SEUPB's security posture.
- The undertaking of a compromise discovery/ risk assessment driving organisational improvement.

General Data Protection Regulation (GDPR)

SEUPB continues to undertake work to ensure that the Body is compliant with the Data Protection Act 2018 ((Data Protection Act 2018 9NI/UK) and (Data Protection Act 2018 (Ireland)) and the General Data Protection Regulation (GDPR (EU) 2016/679) to ensure on-going compliance.

Governance and Accountability

The system of internal control is designed to manage risk to a tolerable level rather than to eliminate all risk of failure to achieve policies, aims and objectives. It can therefore only provide reasonable and not absolute assurance of effectiveness. The Accounting Officer and the ARAC obtain assurances from independent providers as appropriate.

The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the successful achievement of the SEUPB's policies, aims and objectives. The SEUPB evaluates the likelihood of those risks being realised and the impact of that realisation and the actions required to manage them efficiently, effectively and economically. The system of internal control has been in place in the SEUPB for the year ended 31 December 2021 and up to the date of approval of the annual report and accounts, and accords with the Finance Departments' guidance.

The SEUPB operated within the terms of its Financial Memorandum (2019) and are in full compliance with the terms set out within that document.

The Senior Management Team normally comprises the Chief Executive Officer, the Director of Corporate Services, the Director of Managing Authority and the Director of the Joint Secretariat.

Other elements of the corporate governance structure include:

- An agreed Organisational Structure with detailed job descriptions for staff at all levels and associated processes, including a staff appraisal scheme, to ensure that all members of staff are clear about their respective roles and responsibilities;
- A Corporate Plan for the period 2020-2023;
- An annual Business Plan, setting out, among other things, the vision, mission, aims and corporate objectives of the SEUPB as well as key activities and targets;
- A range of policies, strategies and procedures, which guide the work of the organisation and are regularly reviewed;
- A Risk Management Framework, incorporating a Risk Management Strategy, endorsed by the Accounting Officer and the Audit and Risk Assurance Committee. The Strategy specifies the risk management process within SEUPB;
- An Internal Audit Service, which provides assurance to the Accounting Officer and the ARAC on the adequacy and effectiveness of governance arrangements: and
- Assurance Statements, completed quarterly by the Accounting Officer based on similar stewardship statements from the Directors, who in turn receive assurances from the managers who report to them. The Accounting Officer's Statements are scrutinised by the Audit and Risk Assurance Committee.

Register of Interests

None of the ARAC Members, members of the key management staff or other related parties has undertaken any material transactions with SEUPB during the year. A Register of Members' Interests and a Register of Interests of the Chief Executive and Directors is kept and can be inspected also on application to the Director of Corporate Services. Please refer to Note 18, Related Party Transactions within the Accounts.

Sources of Independent Assurance

Internal Audit

The SEUPB has a Service Level Agreement with the Department of Finance (DoF) Internal Auditor, who operates to standards defined in the Public Sector Internal Audit Standards. Regular reports are received which include the Head of Internal Audit's independent opinion on the adequacy and effectiveness of the SEUPB's system of internal control together with recommendations for improvement. The individual audits in 2021 resulted in an assurance level of satisfactory. The areas covered by internal audits included:

System	Rating
Procurement	Satisfactory
Performance Indicators	Limited

Internal Audit carried out a review of the Performance Management Verifications undertaken by Joint Secretariat (JS) and the Annual Implementation Report collated and submitted by the Managing Authority (MA) within Special European Union Programmes Body (SEUPB). The purpose and scope of the review was to provide an opinion on the risk management, control and governance arrangements established by the programmes Managing Authority and Joint Secretariat of SEUPB on the validation and reliability of performance data. The main areas of concern were as follows:

- Output indicator figures are not verified before being included in the Annual Implementation Report and reported to the EU Commission.
- No framework exists which adequately documents how performance will be monitored and reported on an ongoing basis, including how issues will be identified in a timely manner and the process to identify, approve and implement any corrective actions required to address under performance.
- Verification of Outputs (VoO) exercises have not been completed on a regular basis throughout the programme period.
- Progress against output targets is not confirmed as part of the ongoing claim and payment to beneficiaries’.
- No sampling methodology has been documented for the INTERREG VA programme.
- The Output Indicator Guidance, including definition and achievement sections, is not subject to a formal approval process.
- Adequate procedural guidance is not available for key verification of output processes or for the development and submission of the Annual Implementation Report (AIR).
- The Dashboard is a spreadsheet maintained on Content Manager which is updated manually with survey return information completed by Lead Projects.

An action plan identifying the tasks to be undertaken and the timescale for delivery has been developed by SEUPB. All recommendations will be completed by December 2022.

For 2021, the Head of Internal Audit in his Annual Report stated: *‘I, therefore, remain satisfied that SEUPB has established an adequate and effective system of risk management, control and governance and I can provide a satisfactory audit opinion is appropriate overall.’*

Audit Authority

Under Article 123(4) of current CPR 1303/2013, an Audit Authority has been designated by the Member States to take responsibility for verification of the effective functioning of the management control systems for PEACE IV and INTERREG VA. A team within NICS has been designated to fulfil this role, which is accountable directly to the EU Commission. The Audit Authority has additional specific responsibility for:

- Audits of operations on the basis of an appropriate sample to verify expenditure declared;
- Presentation of an audit plan to the Commission; and
- Submission of Annual Control Reports and Audit Opinions to the EU Commission.

The Audit Authority conducted audit of operations across both programmes in the year. The result of the audits enabled the Audit Authority to give an unqualified opinion for the year 2020/2021 (July 20 – June 21).

Northern Ireland Audit Office and Office of the Auditor and Comptroller General Ireland

No significant regularity issues or internal weaknesses were identified in the prior year accounts and in the Report to those Charged with Governance.

UK Withdrawal from the EU

Over the period of negotiation from the UK’s decision to leave the EU, the PEACE IV and INTERREG VA Programmes received extensive support and commitments from all parties involved, to ensure that they can be continued until their conclusion.

The Withdrawal Agreement between the EU and the UK which came into effect on 1 January 2021 provided for the continuation of the PEACE IV and INTERREG VA Programmes for the remainder of the current programming period.

PEACE PLUS Programme

The new PEACE PLUS Programme, which will include both PEACE and INTERREG activities, will build on the work of the current PEACE and INTERREG Programmes between Northern Ireland and the border counties of Ireland by contributing to social, economic and regional stability in the regions concerned; in particular through actions to promote cohesion between communities.

The Programme was approved by the NI Executive, Irish Government and the North South Ministerial Council in October 2021. This was an important milestone for the Programme which followed the Public Consultation process and consultation with officials from each government department in Northern Ireland and Ireland.

Following these approvals, SEUPB submitted the Cooperation Programme informally to the European Commission for consideration. The Body also submitted the Draft Performance Framework Methodology Paper to the Commission for review. This informal submission was agreed by the Commission and Department of Finance NI / Department of Public Expenditure, National Development Plan Delivery and Reform. Since then, the European Commission has made a number of observations and recommendations for changes within the Programme which was always expected. SEUPB have responded to the Commission with clarifications and further information and where necessary has made the changes to the Programme. These are considered by SEUPB to be minor and technical changes with no considerable impact on the desired strategy, investment areas and impacts that the Programme would like to achieve. The Commission confirmed on the 3rd March that they were content for SEUPB to submit the Programme formally to them for approval and adoption. The Programme was submitted on the 1 April 2022.

Review of effectiveness

As Accounting Officer, I have responsibility for the propriety and regularity of the public finances allocated to SEUPB in accordance with the responsibilities assigned to me. 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 auditors in addition to the managers within the SEUPB, who have responsibility for the development and maintenance of the internal control framework. The comments made by the external auditors in their report to those charged with governance and other reports is also a significant part of this review. I have been advised of the implications of the results of my review by the Audit and Risk Assurance Committee and ensure continuous improvement of the system is in place.

Financial Management

Responsibility for ensuring that an effective system of internal financial control is maintained and operated rests with the Accounting Officer. The systems of internal financial control provide reasonable but not absolute assurance that assets are safeguarded, that transactions are authorised and properly recorded, and that material errors or irregularities are either prevented or will be detected within a timely period.

Internal financial control is based on a framework of management information, financial regulations and administrative procedures, which include the segregation of duties, management supervision and a system of delegation and accountability.

SEUPB has established Financial Policies and Procedures that address areas of risk as well as operational efficiency and effectiveness.

All staff are briefed on these policies during their induction and at regular staff meetings. Any needs identified are addressed through the SEUPB annual training and development plan.

Internal Governance Divergences

Prior Year Issues

There were no governance divergences reported in the 2020 financial year.

Current Year issues

There were no governance divergences reported in the 2021 financial year.

Conclusion

As Accounting Officer, I am satisfied that an appropriate system of internal governance is in place within SEUPB.



Gina McIntyre

Accounting Officer

14 December 2022

REMUNERATION REPORT

REMUNERATION POLICY

Appointment

The CEO is appointed by the North South Ministerial Council (NSMC). For operational purposes the CEO reports to the Department of Finance (DoF) in Northern Ireland and the Department for Public Expenditure and Reform (DPER) in Ireland in their capacity as Sponsor Departments on behalf of NSMC.

The Directors appointments are made in accordance with the Special EU Programmes Body's recruitment policy. The policy requires appointments to be made on merit through a fair and open recruitment competition.

Remuneration

On initial appointment the CEO / Directors are normally placed on the minimum point of their salary scale. Thereafter, there is annual incremental progression up the scale until the maximum of the scale is reached.

An incremental date of August is used for all CEO / Director posts in line with the annual pay award date.

Total Reward Package

CEO / Director posts are based on a minimum 37 working hours per week. They are also entitled to 25 days holiday per year rising to 30 days after 5 years' service, and a further twelve statutory and public holidays.

The CEO / Directors have access to the North / South Pension Scheme (alpha). The alpha scheme provides a defined benefit worked out on a Career Average basis.

Salary and Pension entitlements

The following sections provide details of the remuneration and pension interests of the most senior management of the Body.

Remuneration (including salary) and pension entitlements of Senior Management Staff

Officials	2021					2020				
	Salary	Bonus Payments	Benefits in kind	Pension Benefits*	Total	Salary	Bonus Payments	Benefits in kind	Pension Benefits*	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Gina McIntyre Chief Executive	85 - 89			40-45	130-135	75-80	-	-	60-65	135-140
Paul Sheridan Corporate Services Director	55 - 59			25-30	80-85	50-55	-	-	25-30	80-85
Leanne Massey Joint Secretariat Director (until 1 October 2021)	40 - 45 (55-60 pa)			25-30	80-85	50-55	-	-	20-25	75-80
Paul Beattie Managing Authority Director (appointed 9 March 2021)	40 - 45 (55-60 pa)			20-25	55-60					
Helen Donaldson Acting Joint Secretariat Director (appointed 18 October 2021)	5 - 9 (50-54 pa)			25-30	65-70					
Midpoint of band of highest paid director					87,500					75,045
Median remuneration of staff					32,673					32,043
Ratio					2.7					2.4
Range of staff remuneration										

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

Salary

Salary' includes gross salary and is subject to UK/Irish taxation.

There is additional non-permanent agency staff cost totalling £31,158 (2020, £56,868) paid to a Senior Management post but this is not part of the Pension scheme and hence not included in the actuary figures. The total senior management pay cost is £261,689 (2020, £239,411).

Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue and Customs / Ireland's Revenue Commissioners as a taxable emolument.

Bonuses

The SEUPB does not operate a bonus policy. No bonuses have been paid in 2021 or 2020.

Pension Entitlements

	Accrued pension at Pension Age (as at 31/12/2021)	Accrued lump sum at Pension Age (as at 31/12/2021)	Real increase in pension at Pension Age	Real increase in lump sum at Pension Age	CETV at 31/12/2021	CETV at 31/12/2020	Real Increase in CETV
	£	£	£	£	£	£	£
Gina McIntyre Chief Executive	27,000	47,000	2,000	2,000	489,000	439,000	50,000
Paul Sheridan Corporate Services Director	6,600		1,400		76,000	59,000	17,000
Paul Beattie Managing Authority (9 March appointed 2021)	1,000		1,000		12,000	-	12,000
Helen Donaldson Acting Joint Secretariat Director (appointed 18 October 2021)	8,700	9,000	1,200	1,000	109,000		

* *the revised pension scheme (career average) no longer includes an automatic pension lump sum. A lump sum remains in place for service within the previous scheme.*

Pension Arrangements

The SEUPB operates a defined benefit pension scheme which is funded annually on a 'pay as you go' basis from monies available to it and including monies provided by the Department of Finance (DoF) in Northern Ireland and the Department of Public Expenditure & Reform (DPER) in Ireland.

Further information on the Pension Scheme can be found in Note 12.

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 include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the North / South 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 2008 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.

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.

Compensation for loss of office

There were no amounts paid in the year in respect of compensation for loss of office.

Audit and Risk Assurance Committee Remuneration

	2021	2020
	£	£
Gerry Finn	1,628	2,235
Brona Slevin	814	1,199
Gerry Ryan	963	600

The above Remuneration amounts also include mileage paid to Audit Committee members.

Salary Bands for all Employees

Number of employees whose emoluments for the twelve months ending 31 December 2021 fell within the following bands:

Salary Bands (£)	Number of Staff in Post (SIP)	
	2021	2020
Less than 40,000	48	48
40,000 - 49,999	15	11
50,000 - 59,999	2	3
60,000 - 69,999	1	1
Over £70,000	1	1
Total	67	64

THE CERTIFICATE OF THE COMPTROLLERS AND AUDITORS GENERAL TO THE NORTHERN IRELAND ASSEMBLY AND HOUSES OF THE OIREACHTAS

Opinion on the accounts

We certify that we have audited the accounts of the Special EU Programmes Body (the Body) for the year ended 31 December 2021 pursuant to the provisions of the North/South Co-operation (Implementation Bodies) (Northern Ireland) Order 1999 and the British/Irish Agreement Act 1999 which require us to audit and certify, in co-operation, the accounts presented to us by the Body.

The accounts comprise:

- the income statement;
- the statement of comprehensive income;
- the statement of financial position;
- the statement of cash flows; and,
- the statement of changes in equity; and
- the related notes including significant accounting policies.

These accounts have been prepared under the accounting policies set out within them.

In our opinion, the accounts:

- give a true and fair view of the state of the Body's affairs as at 31 December 2021 and of its income and expenditure for the year then ended; and
- have been properly prepared in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) and the accounts direction in the appendix to the accounts.

Opinion on regularity

In our opinion, the expenditure and income recorded in the accounts have in all material respects been applied to the purposes intended by the Northern Ireland Assembly and the Houses of the Oireachtas and the financial transactions reported in the accounts conform to the authorities which govern them.

Basis for opinions

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the responsibilities of the auditors section of this certificate. We are independent of the Body in accordance with the ethical requirements of the Financial Reporting Council's Ethical Standard and of the Code of Ethics issued by the International Organisation of Supreme Audit Institutions and have fulfilled our ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinions.

Information other than the accounts

The Body has presented certain other information together with the accounts. This comprises the annual report, the foreword to the accounts, the statement on the system of internal control/governance statement and the remuneration report. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained during the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we report by exception

We have nothing to report in respect of the following matters which we report if, in our opinion:

- we have not received all the information and explanations we required for our audit, or
- the accounting records were not sufficient to permit the accounts to be readily and properly audited, or
- the accounts are not in agreement with the accounting records, or
- the statement on the system of internal control/governance statement does not reflect compliance with applicable guidance on corporate governance.

Responsibilities of the Body and the Accounting Officer for the accounts

As explained more fully in the Statement of Responsibilities, the Body is responsible for the preparation of the accounts on the basis of the accounts direction included in the appendix to the accounts and for being satisfied that they give a true and fair view. The Chief Executive, as Accounting Officer, is responsible for the propriety and regularity in relation to the use of public funds.

Responsibilities of the auditors

Our responsibility is to audit the accounts in accordance with the provisions of the North/South Co-operation (Implementation Bodies) (Northern Ireland) Order 1999 and the British-Irish Agreement Act 1999 and to report thereon to the Northern Ireland Assembly and the Houses of the Oireachtas.

Our objective in carrying out the audit is to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether caused by fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

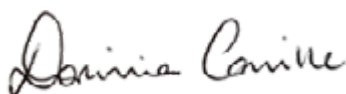
As part of an audit in accordance with the ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. In doing so:

- We identify and assess the risks of material misstatement of the accounts whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.
- We conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, on whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Body's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our report to the related disclosures in the accounts or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause the Body to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the accounts, including the disclosures, and whether the accounts represent the underlying transactions and events in a manner that achieves fair presentation.

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

In addition, we are required to obtain evidence sufficient to give reasonable assurance that expenditure and income recorded in the financial accounts have been applied to the purposes intended by the Northern Ireland Assembly and Houses of the Oireachtas and that the financial transactions recorded in the accounts conform to the authorities which govern them.



Dorinnia Carville

Comptroller and Auditor General
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Seamus McCarthy

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23 December 2022

INCOME STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021	2020	2021	2020
INCOME		€'000	€'000	£'000	£'000
Grant from Sponsor Departments (Administration)	2	2,355	2,098	2,025	1,881
Other Operating Income	4	398	38	343	35
Capital Grant Release	3	143	88	123	79
Net Deferred Funding for Pensions	12(b)	2,430	1,659	2,089	1,488
CENTRAL PAYMENTS UNIT					
Grant from Accountable Departments (Programmes)	3	13,669	14,152	11,753	12,688
EU COMMISSION					
Claims Receivable from the EU	3	77,452	80,196	66,596	71,899
TOTAL INCOME		96,447	98,231	82,930	88,070
EXPENDITURE					
Depreciation	8	(143)	(88)	(123)	(79)
Staff Costs	5	(4,126)	(3,039)	(3,549)	(2,726)
Other Operating Costs	7	(659)	(718)	(565)	(643)
Interest Payment	3	(398)	(38)	(343)	(35)
CENTRAL PAYMENTS UNIT					
Payments Made to Projects	3	(91,121)	(94,348)	(78,350)	(84,587)
TOTAL EXPENDITURE		(96,447)	(98,231)	(82,930)	(88,070)
Surplus for the year transferred to Income Account Reserve		-	-	-	-

All amounts above relate to continuing activities.

The notes on pages 54 to 74 and the appendix on page 75 form part of these accounts.

STATEMENT OF COMPREHENSIVE INCOME

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021	2020	2021	2020
		€'000	€'000	£'000	£'000
Surplus for the year		-	-	-	-
Experience gains on pension scheme liabilities including exchange rate effect	12(a)	(525)	316	(451)	283
Changes in assumptions underlying the present value of pension scheme liabilities	12(a)	217	(6,056)	188	(5,429)
Actuarial gains / (losses)	12(a)	(308)	(5,740)	(263)	(5,146)
Adjustment to deferred pension funding		308	5,740	263	5,146
		-	-	-	-
Currency exchange gains/(losses)		-	-	-	-
Total recognised gain/(loss) for the year		-	-	-	-

The notes on pages 54 to 74 and the appendix on page 75 form part of these accounts.

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2021

	Notes	2021	2020	2021	2020
		€'000	€'000	£'000	£'000
Fixed Assets					
Tangible Assets	8(a)	352	292	296	262
Intangible Assets	8(b)	293	76	245	68
Total Fixed Assets		645	368	541	330
Current Assets					
Debtors amounts falling due within one year	9(a)	79,578	64,169	66,839	57,712
Cash & Cash Equivalents	10	115,021	96,548	96,608	86,832
Total Current Assets		194,599	160,717	163,447	144,544
Current Liabilities					
Creditors amounts falling due within one year	11(a)	(176,293)	(147,952)	(148,072)	(133,063)
Net Current (Liabilities)/Assets		18,306	12,765	15,375	11,481
Debtors - amounts falling due after more than one year	9(b)	6,293	5,052	5,286	4,544
Total Assets less Current Liabilities, before Non-Current Liabilities		25,244	18,185	21,202	16,355
Creditors - amounts falling due after more than one year	11(b)	(24,599)	(17,818)	(20,661)	(16,025)
Retirement Benefits					
Deferred pension funding	12(a)	29,023	24,490	24,377	22,025
Pension liabilities	12(a)	(29,023)	(24,490)	(24,377)	(22,025)
Total Net Assets		645	367	541	330
Represented by:					
Capital and Reserves					
Income Account Reserve		-	-	-	-
Capital Grant Reserve		645	367	541	330
		645	367	541	330

The accounts were approved by the Chief Executive on 14 December 2022



Gina McIntyre

Accounting Officer

The notes on pages 54 to 74 and the appendix on page 75 form part of these accounts.

STATEMENT OF CHANGES IN EQUITY

AS AT 31 DECEMBER 2021

Income Account Reserve

	2021 €'000	2020 €'000	2021 £'000	2020 £'000
Balance at 1 January	-	-	-	-
(Deficit)/Surplus for the year	-	-	-	-
Actuarial Gain/(Loss)	(308)	(5,740)	(263)	(5,146)
Deferred Pension Funding	308	5,740	263	5,146
Exchange gain/(loss)	-	-	-	-
Balance at 31 December	-	-	-	-

Capital Grant Reserve	2021 €'000	2020 €'000	2021 £'000	2020 £'000
At 1 January	367	253	330	215
Capital funding receivable during the period	48	103	41	91
Funding received via technical assistance	373	99	321	88
Profit/loss on disposal of fixed assets	-	-	-	-
Less amount released to income and expenditure account	(143)	(88)	(123)	(79)
Difference on foreign exchange translation	-	-	(28)	15
At 31 December	645	367	541	330
Total Equity at Year End	645	367	541	330

The notes on pages 54 to 74 and the appendix on page 75 form part of these accounts.

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021	2020	2021	2020
		€'000	€'000	£'000	£'000
Net cash generated from Operating Activities	13.1	12,733	14,915	2,942	17,281
Cash Flows from investing activities					
Payments to acquire fixed assets		(421)	(202)	(362)	(179)
Cash Flows from financing activities					
Capital funding received		421	202	362	179
Net increase / (decrease) in cash and cash equivalents		12,733	14,915	2,942	17,281
Cash in bank at beginning of the Financial Year		96,548	77,352	86,832	65,719
Retranslation to current year exchange rates		5,739	4,281	6,834	3,832
		102,287	81,633	93,666	69,551
Net cash (outflow)/inflow		12,733	14,915	2,942	17,281
Cash in bank at end of the Financial Year		115,021	96,548	96,608	86,832

The notes on pages 54 to 74 and the appendix on page 75 form part of these accounts.

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES

1.1 . Accounting Convention

In accordance with the North South Implementation Bodies Annual Reports and Accounts guidance issued by the Department of Finance (DoF) and by the Department of Public Expenditure, National Development Plan Delivery and Reform (DPER), in June 2017, the financial statements have been prepared in accordance with the historical cost convention.

1.2. Income & Expenditure

Income includes cash grants received from the Department of Finance (DoF) in Northern Ireland and the Department of Public Expenditure & Reform (DPER) in Ireland. Grant income is credited to the Income Statement (IS), to the extent required to cover associated expenditure (which is recognised on an accruals basis). Surplus grant is recognised as deferred income on the Statement of Financial Position. (SoFP).

Expenditure relates to the operational activities of SEUPB and is accounted for on an accruals basis.

1.3. Fixed Assets

Fixed Assets are valued at their cost to the SEUPB, and capitalised where individual asset values are £1,000 or greater. Intangible assets include purchased software.

Fixed assets are depreciated from the month following their dates of acquisition, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset evenly over its expected useful life, or lease period if shorter. The estimated useful lives of the main categories of fixed assets are:

Fixtures and Fittings	7 years
Computer Equipment	5 years
Office Equipment	7 years
Leased assets	The shorter of the term of the lease and the useful economic life of the asset
Intangible assets	5 years

The value of the operational assets in use within the SEUPB is not considered sufficient to require annual revaluation.

1.4. Debtors & Creditors

Debtors are stated after providing for any bad or doubtful debts (if applicable). Creditors relates to the operational activities of SEUPB and are accounted for on an accruals basis.

1.5. Pension Costs

The SEUPB operates a defined benefit pension scheme which is funded annually on a 'pay as you go' basis from monies available to it, including monies provided by the Department of Finance (DoF) in Northern Ireland and the Department of Public Expenditure & Reform (DPER) in Ireland.

Funding is also provided by way of deductions from staff salaries, which are repaid by the SEUPB to DoF and DPER. Deductions are included within staff costs (note 5).

Pension Scheme liabilities are measured on an actuarial basis using the projected unit method.

Pension costs reflect pension benefits earned by employees in the period. An amount corresponding to the pension charge is recognised as income to the extent that it is recoverable, and offset by grants received in the year to discharge pension payments.

Actuarial gains or losses arising from changes in Actuarial assumptions and from experience surpluses and deficits are recognised in the Statement of Changes in Equity for the year in which they occur and a corresponding adjustment is recognised in the amount recoverable from DoF/DPER.

Pension liabilities represent the present value of future pension payments earned by staff to date. Deferred pension funding represents the corresponding asset to be recovered in future periods from DoF/DPER.

1.6. Value Added Tax

The SEUPB is not in a position to reclaim VAT. Therefore VAT is included as expenditure and where appropriate capitalised in the value of fixed assets.

1.7. Leases

Assets held under finance leases and hire purchase contracts are capitalised at their fair value on the inception of the lease and depreciated over the shorter of the period of the lease and the estimated useful economic lives of the assets. The finance charges are allocated over the period of the lease and are charged to the income statement.

Rentals are charged to the income statement over the term of the lease.

1.8. Currencies

The SEUPB's transactions and balances are reported in both Euro and Sterling. The working currency of the body is Sterling and transactions are initially recorded in that currency. Transactions in other currencies are recorded at the exchange rate ruling at the date of the transactions. The Income Statement (IS) and the Statement of Comprehensive Income (SoCI) are presented in both currencies, each representing an aggregation of all transactions for the year in each jurisdiction translated at the average respective exchange rates during the year.

At the year end the Statement of Financial Position (SoFP) and the assets and liabilities are translated at the closing exchange rate held at the time.

The rates of exchange used for 2021 and 2020 are as follows:

	2021	2020
Average rate	£1 = €1.163	£1 = €1.115
Year-end rate	£1 = €1.191	£1 = €1.112

Variances between current year figures and comparators in the secondary currency may appear to be exaggerated or understated due to the impact of movements in exchange rates.

1.9. Central Payments Unit

The SEUPB operates a Central Payments Unit which has been established to make payments to projects funded under relevant EU Programmes on behalf of Accountable Government Departments in Northern Ireland and Ireland. Service Level Agreements operate between the SEUPB and each Accountable Department, outlining responsibilities of both parties, and clearly state that the funds may not be used at the discretion of the SEUPB, but only for the purposes of making payments to projects under the relevant Accountable Department, Programme and Theme.

Funds are drawn from the Departments and held in dedicated bank accounts. Payments are made to projects on the basis of suitably authorised electronic vouchers.

For the INTERREG and PEACE programmes, payments made to projects (as adjusted for accruals and unearned advances) are shown within expenditure on the Income Statement. Income to cover these payments is split between the EU Commission 'Claims Receivable', and match funding from Accountable Departments. Any surplus/shortfall in funding received from Departments is shown as accrued/deferred income within debtors/creditors.

The SEUPB carries out this function in its role as Certifying Authority for the PEACE and INTERREG Programmes.

Payments made to beneficiaries which are subsequently deemed to be ineligible are recovered by the SEUPB either via offset against subsequent Lead Partner claims, or via a direct reimbursement from the project. Should recovery by these means prove unsuccessful, the SEUPB seeks guidance from the relevant Accountable Departments as to the recovery process. In cases where recovery is not possible, responsibility reverts to the Member States.

1.10. Capital Grant Reserve

Grants for capital purposes are credited to a Capital Grant Reserve and released to the Income Statement over the expected useful lives of the assets.

1.11. Commitments

Commitments represent contracted obligations in future years in respect of contracts existing at the year end. Any liabilities which relate to project activity in the current year are provided for by accruals or provisions, as deemed appropriate.

2. GRANT FROM THE DEPARTMENTS

	D0F	DPER	TOTAL 2021	TOTAL 2020
	€'000	€'000	€'000	€'000
Grant receivable:	1,248	1,107	2,355	2,098
Administration and Expenses				
Capital funding	25	23	48	103
Total	1,273	1,130	2,403	2,201
Split as follows:				
Grants credited to Income Statement	1,248	1,107	2,355	2,098
Grants credited to Capital Grant Reserve	25	23	48	103
Total	1,273	1,130	2,403	2,201

	D0F	DPER	TOTAL 2021	TOTAL 2020
	£'000	£'000	£'000	£'000
Grant receivable:	1,073	952	2,025	1,881
Administration and Expenses				
Capital funding	22	19	41	91
Total	1,095	971	2,066	1,972
Split as follows:				
Grants credited to Income Statement	1,073	952	2,025	1,881
Grants credited to Capital Grant Reserve	22	19	41	91
Total	1,095	971	2,066	1,972

Grants from Sponsor Departments are issued on an agreed North/South funding ratio (53/47), as adjusted for specific individual pension funding ratios.

3. OPERATIONAL ANALYSIS

In terms of the areas of activity, the results for the year can be analysed as follows:

	Central Payments Unit	Administration	TOTAL 2021	TOTAL 2020
Income	€'000	€'000	€'000	€'000
Grant from Sponsor Departments (Administration)	-	2,355	2,355	2,098
Grants from Accountable Departments (Programmes)	13,669	-	13,669	14,152
Other Operating Income	-	398	398	38
Capital Grant Release	-	143	143	88
Claims receivable from the EU	77,452	-	77,452	80,196
N/S Pension Scheme Funding	-	2,430	2,430	1,659
	91,121	5,326	96,446	98,231
Expenditure				
Depreciation	-	(143)	(143)	(88)
Staff Costs	-	(4,126)	(4,126)	(3,039)
Other Operating Costs	-	(659)	(659)	(718)
Interest Payment	-	(398)	(398)	(38)
Project Payments	(91,121)	-	(91,121)	(94,348)
	(91,121)	(5,325)	(96,446)	(98,231)
Surplus/(Deficit)	-	-	-	-

	Central Payments Unit	Administration	TOTAL 2021	TOTAL 2020
Income	£'000	£'000	£'000	£'000
Grant from Sponsor Departments (Administration)	-	2,025	2,025	1,881
Grants from Accountable Departments (Programmes)	11,753	-	11,753	12,688
Other Operating Income	-	343	343	35
Capital Grant Release	-	123	123	79
Claims receivable from the EU	66,596	-	66,596	71,899
N/S Pension Scheme Funding	-	2,089	2,089	1,488
	78,349	4,580	82,929	88,070
Expenditure				
Depreciation	-	(123)	(123)	(79)
Staff Costs	-	(3,549)	(3,549)	(2,726)
Other Operating Costs	-	(565)	(565)	(643)
Interest repayable to Finance Departments	-	(343)	(343)	(35)
Project Payments	(78,350)	-	(78,350)	(84,587)
	(78,350)	(4,580)	(82,930)	(88,070)
Surplus/(Deficit)	-	-	-	-

- (i) 'Grant from Sponsor Departments' includes funding for running costs receivable from the SEUPB's Sponsor Departments (DoF & DPER).
- (ii) 'Grants from Accountable Departments' includes 'match funding' from Accountable Departments, to cover expenditure under the PEACE and INTERREG Programmes.
- (iii) Project Payments (and income recognised to fund such expenditure) of €91,121k (£78,350k) can be analysed by Programme as follows:

	€'000	£'000
PEACE IV		
Programme grants used for the promotion of Peace and Reconciliation in Northern Ireland and the Border Counties. Grant activities included shared education, shared space and services, children and young people and building positive relations.	45,587	39,198
In 2021, €2.93m of expenditure related to Technical Assistance with the balance of €42.657m relating to project expenditure.		
INTERREG VA		
Programme grants were used to help overcome issues that arise from the existence of a border. Grant activities included research & Innovation for cross-border enterprise development, environmental initiatives, sustainable transport projects and cross border health and social care activities.	45,534	39,152
In 2021, €2.695m of expenditure related to Technical assistance with the balance of €42.84m relating to project expenditure.		
	91,121	78,350

The expenditure reflected in the SEUPB accounts excludes Scottish 'match funding' which does not flow through the SEUPB, but rather is funded by the projects themselves via various sources. In 2021 the value of Scottish 'match funding' amounted to approximately €0.158m (2020: €0.02m).

Included within 'Project Payments' are Technical Assistance costs (TA) incurred by the SEUPB amounting to €5.6m (£4.8m) in 2021, €4.6m (£4.1m) in 2020. TA activities included the proper implementation, monitoring and inspection of the programme. Further TA activities also included effective evaluations completed and that potential beneficiaries and general public were made aware of the opportunities and outputs and results of the programme. Analysis is as follows:

	2021	2020	2021	2020
	€'000	€'000	£'000	£'000
SEUPB	5,626	4,566	4,837	4,093
	5,626	4,566	4,837	4,093

4. OTHER OPERATING INCOME\EXPENDITURE

	2021	2020	2021	2020
	€'000	€'000	£'000	£'000
Interest Payment	398	38	343	35

5. STAFF COSTS

(a) The average number of employees throughout 2021 (full time equivalent, including temporary staff) was:

	2021	2020
Senior Management	4	3
Programme Management	10	7
Project Assessment & Support (including verification)	34	33
Corporate Services (including project payments & certification)	16	15
Total	64	58

(b) The costs incurred in respect of these employees were:

	2021	2020	2021	2020
	€'000	€'000	£'000	£'000
Wages and Salaries	2,684	2,401	2,308	2,153
Temporary agency staff	450	491	387	440
Social Security Costs:	277	244	238	219
Other Pension Costs:				
- Current service & interest costs (Note 12c)	2,635	1,791	2,266	1,606
	6,046	4,927	5,199	4,418
Funded via PEACE IV Technical Assistance	(960)	(944)	(825)	(846)
Funded via INTERREG VA Technical Assistance	(960)	(944)	(825)	(846)
Total	4,126	3,039	3,549	2,726

The Chief Executive's pay, together with that of Senior management is disclosed in the Remuneration Report. The total salary payments to Senior Management in 2021 amounted to £261,689 (2020: £239,411).

6. PERFORMANCE AGAINST KEY FINANCIAL TARGETS

The SEUPB successfully operated within its budget allocation for the year. The N+3 targets plus performance framework targets for PEACE IV and INTERREG VA were met in 2021.

7. OTHER OPERATING COSTS

	2021	2020	2021	2020
	€'000	€'000	£'000	£'000
Office Premises Costs	649	647	557	579
ICT	528	338	454	303
Other Administration	27	32	23	29
Travel & Subsistence	2	26	2	23
Training & Subscriptions	51	39	44	35
Other Professional Services	640	531	550	476
Audit fees				
External Audit	34	31	29	28
Audit Authority	280	263	241	236
Other Audit (incl. Internal audit)	51	45	44	40
Communications	141	172	121	154
Programme Management & Evaluation	577	999	496	896
Project Assessment, Implementation & Monitoring	329	294	283	264
TOTAL GROSS OPERATING COSTS	3,309	3,417	2,844	3,063
Funded by Technical Assistance	(2,650)	(2,699)	(2,279)	(2,420)
TOTAL NET OPERATING COSTS	659	718	565	643

Since 2016, the presentation of this note has been amended to show total gross costs for each category, with Technical Assistance funding contribution then deducted to leave net costs (funded by Sponsor Department administration grants).

Included above in Other Operating Costs is hospitality expenditure of £743 in 2021 (2020: £99).

The External Audit Fee for the Northern Ireland Audit Office (NIAO) is £28,500 in 2021 (2020: £28,000).

8. FIXED ASSETS

(a) Tangible Assets

	Leasehold	Office Equipment	Computer Equipment	Fixtures & Fittings	Total
	€'000	€'000	€'000	€'000	€'000
Cost or Valuation					
At 1 January 2021	1,253	65	911	146	2,375
Additions	0	0	143	0	143
Disposals	0	0	0	0	0
At 31 December 2021	1,253	65	1,054	146	2,518
Depreciation					
At 1 January 2021	1,218	44	697	124	2,083
Provision for year	8	4	67	4	83
Depreciation on disposals	0	0	0	0	0
At 31 December 2021	1,226	48	764	128	2,166
Net Book Value (€)					
At 31 December 2021	27	17	290	18	352
At 31 December 2020	35	21	214	22	292
Net Book Value (£)					
At 31 December 2021	25	15	258	17	315
Currency Translation Adjustment	(2)	(1)	(14)	(2)	(19)
At 31 December 2021 (as adjusted)	23	14	244	15	296
At 31 December 2020	32	18	192	20	262

Currency translation adjustment is the difference between the net book value of fixed assets calculated using year-end exchange rates and their net book value stated at historic rates of exchange.

No assets are held under finance leases or hire purchase contracts.

8. FIXED ASSETS (CONTD.)

(b) Intangible Assets

	Software Licences €'000
Cost or Valuation	
At 1 January 2021	528
Additions	277
Disposals	
At 31 December 2021	805
Depreciation	
At 1 January 2021	452
Provision for year	60
Disposals	
At 31 December 2021	512
Net Book Value (€)	
At 31 December 2021	293
At 31 December 2020	76
Net Book Value (£)	
At 31 December 2021	308
Currency Translation Adjustment	(63)
At 31 December 2021 (as adjusted)	245
At 31 December 2020	68

Currency translation adjustment is the difference between the net book value of fixed assets calculated using year-end exchange rates and their net book value stated at historic rates of exchange.

9(a) Debtors amounts falling due within one year

	Note	2021 €'000	2020 €'000	2021 £'000	2020 £'000
Prepayments and accrued income	(i)	68,346	40,325	57,405	36,268
Amounts due from EU Commission	(ii)	11,212	23,805	9,417	21,409
Other debtors		20	39	17	35
		79,578	64,169	66,839	57,712

9(b) Debtors amounts falling due after more than one year

	Note	2021 €'000	2020 €'000	2021 £'000	2020 £'000
Amounts due from EU Commission	(ii)	6,293	5,052	5,286	4,544
		6,293	5,052	5,286	4,544

- (i) On demonstration of need, advance and Covid advance payments are made to projects, to be converted to actuals at a later date. This is in line with EU Regulations and Managing Public Money NI.
- (ii) The SEUPB acts as Certifying Authority for the INTERREG VA and PEACE IV Programmes and is responsible for claiming funds from the EU Commission. As at 31 December 2021 a total of €17.51m (£14.70m) related to submitted and unsubmitted claims receivable from the EU Commission. €11.21m (£9.42m) was due within one year and €6.29m (£5.29m) due after one year.

10 CASH & CASH EQUIVALENTS

	Note	2021 €'000	2020 €'000	2021 £'000	2020 £'000
Cash at bank:		233	283	196	255
- Held for administration payments					
- Held for Programme payments	(i)	114,788	96,265	96,412	86,577
Total		115,021	96,548	96,608	86,832

- (i) Cash held for Programme payments reflects amounts drawn from Government Departments to enable the SEUPB to meet its obligations to make payments to projects on a timely basis, plus any EU receipts not yet reimbursed to Government Departments. These balances are used and re-drawn on a quarterly basis in line with forecasted requirements.

At 31 December 2021, the balance included €34.09m (£28.63m) relating to EU advance payments for PEACE IV and INTERREG VA.

11(a) Creditors amounts falling due within one year

	Note	2021 €'000	2020 €'000	2021 £'000	2020 £'000
Trade and Project Creditors		60	1	50	1
Accruals and Deferred Income	(i)	88,471	74,465	74,309	66,971
ERDF due to Accountable Departments / EU Commission	(ii)	87,421	73,115	73,427	65,757
Other amounts due to Departments	(iii)	341	371	286	334
		176,293	147,952	148,072	133,063

11(b) Creditors amounts falling due after more than one year

	Note	2021 €'000	2020 €'000	2021 £'000	2020 £'000
ERDF due to Accountable Departments / EU Commission	(ii)	24,599	17,818	20,661	16,025
		24,599	17,818	20,661	16,025

- (i) For the PEACE IV and INTERREG VA Programmes, funding received in excess of recognised expenditure is treated as deferred income and recorded within 'Accruals and Deferred Income'.
- (ii) Funds are drawn from the Departments and used to facilitate payments to projects during the course of the year. Claims are then submitted for reimbursement of the ERDF element of eligible expenditure incurred.

Upon receipt of these reimbursements from the EU Commission, the SEUPB is required to reimburse Accountable Departments (via DoF and DPER). At 31 December 2021 the amount due to Departments in respect of PEACE IV and INTERREG VA was €53.34m (£44.80m) due for reimbursement within one year and €15.13m (£12.70m) due for reimbursement after one year.

At 31 December 2021 the amounts due to the EU Commission in respect of over-recoveries relating PEACE IV and INTERREG VA was €9.47m (£7.96m), due for reimbursement at the end of the programme.

Advances of €34.09m (£28.63m) relating to the PEACE IV and INTERREG VA Programmes are also included in this balance.

- (iii) Other amounts due to Departments primarily comprise running balances of core funding from SEUPB's Sponsor Departments.

12. PENSIONS

a) Movement in Net Pension Liability during the financial year

	2021	2020	2021	2020
	€'000	€'000	£'000	£'000
Net Pension Liability at 1 January	24,490	18,115	22,025	15,391
Current Service Cost	2,298	1,440	1,976	1,291
Interest on scheme liabilities	337	351	290	315
Actuarial (gain)/loss - inc currency movements	308	5,740	263	5,146
Net transfers in/(out)	(38)	0	(33)	0
Benefits paid during the year	(167)	(132)	(144)	(118)
Currency Translation	1,795	(1,024)		0
Net Pension Liability at 31 December	29,023	24,490	24,377	22,025

Member contributions are included within the Current Service Cost, and amounted to £139k (€161k) in 2021, and £106k (€118k) in 2020. These amounts were paid over to Sponsor Departments in line with the agreed funding mechanisms.

The currency translation adjustment reflects the amount of the movement in the value of the pension scheme liability which is attributable to the change in exchange rates over the year.

Analysis of the movement in deficit in the plan during the period is as follows:

	2021	2020	2021	2020
	€'000	€'000	£'000	£'000
Experience gain / (loss)	(525)	316	(451)	283
Gain / (Loss) due to changes in demographic assumptions	23	(178)	20	(160)
Gain / (Loss) due to currency movements	315	(165)	271	(148)
Gain/(Loss) on change of financial assumptions (inc currency movements)	(121)	(5,713)	(103)	(5,121)
Actuarial (loss)/gain	(308)	(5,740)	(263)	(5,146)

The increase in the value of the liabilities is mainly as a result of:

- the change in financial assumptions in calculating the year-end liabilities, specifically an increase in the inflation assumptions partially offset by an increase in the discount rate assumptions over the year to 31 December 2021. The net impact results in an overall increase in the liabilities, as shown in the "Gain / (loss) due to change in financial assumptions" item in the disclosures;
- the increase in the service cost for FY21 which is calculated using the discount rate at the start of the year when gilt yields had fallen significantly (i.e. as at 31 December 2020); and

- experience losses on the liabilities which arise due to membership movements, inflationary experience and changes to reflect the updated SPA for Southern alpha members, as shown in the “Experience gain / (loss)” item in the disclosures.

These have been partially offset by:

- the change in demographic assumptions including an update to the mortality assumption, which results in a small decrease in the value of the liabilities, as shown in the “Gain / (loss) due to change in demographic assumptions” item in the disclosures; and
- favorable currency movements over the year to 31 December 2021 leading to an increase in the liabilities, as shown in the “Gain/(loss) due to currency movements” item in the disclosures.

Income & Expenditure Analysis for the Financial year

b) Net deferred funding for pensions

In accordance with accounting practice previously adopted for the North/South bodies, the SEUPB recognises an asset representing resources to be made available by the UK and Irish Exchequers for the unfunded deferred liability for pensions on the basis of a number of past events. These events include the statutory backing for the superannuation schemes, and the policy and practice in relation to funding public service pensions in both jurisdictions including the annual estimates process. While there is no formal agreement and therefore no guarantee regarding these specific amounts with the funding bodies, the SEUPB has no evidence that this funding policy will not continue to progressively meet this amount in accordance with current practice.

The Net Deferred Funding for Pensions recognised in the Income & Expenditure Account

	2021	2020	2021	2020
Statement was as follows:	€'000	€'000	£'000	£'000
Current Service Cost	2,298	1,440	1,976	1,291
Other Finance Cost	337	351	290	315
Benefits paid during the year	(167)	(132)	(144)	(118)
Pension Transfers In / (Out)	(38)	0	(33)	0
	2,430	1,659	2,089	1,488

The deferred funding asset for pensions as at 31 December 2021 amounted to €29.023m (£24.377m) and 2020: €24.490m (£22.025m).

c) Current service pension costs charged to Expenditure:

	2021	2020	2021	2020
	€'000	€'000	£'000	£'000
Current service cost	2,298	1,440	1,976	1,291
Other Finance Costs	337	351	290	315
	2,635	1,791	2,266	1,606

d) History of defined benefit obligations

	2021	2020	2021	2020
	€'000	€'000	£'000	£'000
Defined benefit obligations	(29,023)	(24,490)	(24,377)	(22,025)
Experience adjustment on liabilities including				
exchange rate effect gain/(loss)	(525)	316	(451)	283
Percentage of Scheme Liabilities	1.8%	-1.3%	1.9%	-1.3%

e) General description of the Scheme

The North / South Pension Scheme is a multi-employer defined benefit scheme, operated within the approval of the North South Ministerial Council (NSMC) and the Finance Ministers. The pension scheme consists of a number of sections with different benefit structures. The main sections are:

The Core Final Salary Section – this is a final salary pension arrangement with benefits modelled on the Classic section of the Principal Civil Service Pension Scheme in Northern Ireland. The scheme provides a pension (eightieths per year of service), a gratuity or lump sum (three eightieths per year of service) and spouse's and children's pensions. Normal Retirement Age is a member's 60th birthday. Pensions in payment (and deferment) increase in line with general price inflation.

The Core Alpha Section - this is a career averaged revalued earnings pension arrangement or CARE scheme with benefits modelled on the alpha section of the Principal Civil Service Pension Scheme in Northern Ireland. The scheme provides a pension based on a percentage (2.32%) of pensionable pay for each year of active membership (the pension is increased/decreased at the start of each scheme year in line with general price inflation) and spouse's and children's pensions. Normal Retirement Age is a member's State Pension Age in the relevant jurisdiction, which is currently 67, 68 or between 67 and 68 in the UK and 66 in Ireland. The State pension age in Ireland was due to rise to 67 from 1 January 2021 and then 68 from 1 January 2028 however, the government has deferred this change and a Pensions Commission has been established to consider the change to the State pension age, among other issues such as sustainability and intergenerational fairness. . Pensions in payment (and deferment) increase in line with general price inflation.

Most Core section members have benefits in both the Final Salary and alpha sections and new entrants who join the Scheme after 1 April 2015 will, in most cases, become members of the Core alpha section.

The principal assumptions were as follows:

	31-Dec-21	31-Dec-20	31-Dec-19
Discount rate:			
NI	1.85%	1.35%	2.10%
ROI	1.40%	0.80%	1.30%
Inflation rate:			
NI	2.70%	2.20%	2.00%
ROI	1.85%	1.05%	1.15%
Rate of increase in salaries			
NI	2.70%	2.20%	2.00%
ROI	2.70%	2.20%	2.00%
Ave. rate of increase in pensions:			
NI	2.70%	2.20%	2.00%
ROI (salary increases)	2.70%	2.20%	2.00%
ROI (CPI)	1.85%	1.05%	1.15%
Ave. expected future life at age 65 for:			
Male currently aged 65	22.3	22.3	22.0
Female currently aged 65	24.6	24.6	23.9
Male currently aged 45	23.6	23.6	23.4
Female currently aged 45	26.1	26.0	25.4

13. NOTES TO STATEMENT OF CASHFLOWS

Reconciliation of result for the period to net cash (outflow)/inflow from operating activities

	2021	2020	2021	2020
	€'000	€'000	£'000	£'000
Surplus/(deficit) for the period	-	-	-	-
Adjustment for non cash transactions				
Exchange differences on translation of opening cash balances at 1 January	(1,739)	(4,281)	(6,834)	(3,832)
Depreciation	143	88	123	79
Capital Grant Release	(143)	(88)	(123)	(79)
Difference on Foreign Exchange Translation	-	(1)	-	-
Reserves offset against Departmental funding	-	-	-	-
Adjustments for movements in working capital				
(Increase)/decrease in debtors	(16,650)	(13,805)	(9,869)	(15,173)
Increase/(decrease) in creditors	35,122	33,002	19,645	36,286
Net cash (outflow)/inflow from operating activities	12,733	14,915	2,942	17,281

14. PROVISIONS & CONTINGENT LIABILITIES

Two employment tribunal cases in the cases of McCloud and Sargeant were brought against the UK Government in relation to possible discrimination in the implementation of transitional protection following changes made to public service pension scheme legislation in the UK in 2015.

In December 2018, the Court of Appeal ruled that the transitional protections gave rise to unlawful discrimination on the basis of age. The UK Government requested leave to appeal this decision to the Supreme Court, however the request was denied on 27 June 2019.

Following consultation by the Department of Finance (NI), relevant legislation confirming Prospective Remedy Changes was introduced for the Northern Ireland Civil Service Pension Scheme. The CEO Pension Committee also consulted on applying similar changes to N/SPS members, following which the Committee agreed with officials in the Department of Finance (NI) and the Department of Public Expenditure, National Development Plan Delivery and Reform to amend the N/SPS rules accordingly for approval by the North/South Ministerial Council.

No provision has been made in the accounts for the McCloud/Sargeant judgment. The North South Pension scheme actuary estimates that any compensation payable by SEUPB will be up to £380,000 (€452,000) as at 31 December 2021. (2020 - £350,000,(€389,000)).

15. OPERATING LEASE COMMITMENTS

At 31 December the SEUPB was committed to making the following payments in respect of operating leases:

	Land and Buildings	Other	Land and Buildings	Other
	2021	2021	2020	2020
	€'000	€'000	€'000	€'000
The total of future minimum payments under non-cancellable leases for each of the following periods:-				
(i) not later than one year;	273	10	257	9
(ii) later than one year and not later than five years; and	736	6	946	15
(iii) later than five years.	-	-	-	-
	1,009	16	1,203	24
The total of future minimum payments under non-cancellable leases for each of the following periods:-				
(i) not later than one year;	229	8	231	8
(ii) later than one year and not later than five years; and	618	5	851	13
(iii) later than five years.	-	-	-	-
	847	13	1,082	21

16. CAPITAL COMMITMENTS

The SEUPB had no capital commitments at either 31 December 2021 or 31 December 2020.

17. GRANT COMMITMENTS

At 31 December 2021, the SEUPB had grant commitments to a number of Lead Partners, following the issue and acceptance of a number of Letters of Offer.

	Grant awarded	Paid to date	Outstanding Commitment 31/12/2021	Outstanding Commitment 31/12/2020
	€'000	€'000	€'000	€'000
PEACE IV	278,820	124,183	154,637	194,385
INTERREG VA	288,716	147,434	141,282	175,571
	567,537	271,618	295,919	369,956

The above commitments relate entirely to 2014-20 Programmes.

All LOOs issued in 2021 were denominated in Euros.

18. RELATED PARTY TRANSACTIONS

The Special EU Programmes Body (SEUPB) is a North South Implementation Body sponsored by the Department of Finance in Northern Ireland and the Department of Public Expenditure & Reform in Ireland.

The above named departments are regarded as related parties. During the year the SEUPB has had various transactions with these departments:

- (1) The Head of Internal Audit for the Department of Finance provides Internal Audit Services to the SEUPB under an arm's length Service Level Agreement. Costs incurred are shown in Note 7 to the accounts.
- (2) The functions of the Audit Authority are provided by a dedicated unit within the Department of Finance, on a joint member-state basis. This relationship is governed by a Service Level Agreement.
- (3) The SEUPB has a Service Level Agreement with the Northern Ireland Statistics and Research Agency (NISRA), an executive agency within DoF, which provides a monitoring and evaluation service in relation to the Programmes.
- (4) The SEUPB has a Service Level Agreement with the Construction Procurement Delivery (CPD) which is the Centre of Procurement Expertise (CoPE) located within DoF. The SEUPB engages with CPD on an ad hoc basis to manage procurement competitions, and to provide procurement advice in relation to construction projects.
- (5) The SEUPB pay a nominal amount to the independent members of the Audit and Risk Assurance Committee. These payments include a remuneration, travel & subsistence and training. These expenses are detailed in Remuneration report.

19. LOSSES AND SPECIAL PAYMENTS

There were no losses or Special Payments in the year.

20. FINANCIAL INSTRUMENTS, LIQUIDITY, INTEREST RATE AND FOREIGN CURRENCY RISK

20.1 Financial Instruments

Due to the non-trading nature of its activities and the way the SEUPB is financed, the SEUPB is not exposed to the degree of financial risk faced by business entities. The SEUPB has very limited powers to borrow or invest surplus funds. Financial assets and liabilities are generated by day-to-day operational activities and are not held to change the risks facing the SEUPB in undertaking its activities.

20.2 Liquidity, Interest Rate and Foreign Currency Risk

The SEUPB's net revenue resource requirements are financed by resources voted annually by the Northern Ireland Assembly and the Houses of the Oireachtas, as is its capital expenditure. It is not therefore exposed to significant liquidity risks. The SEUPB does not access funds from commercial sources and so is not exposed to significant interest rate risk. The SEUPB's exposure to foreign currency risk is not significant as it receives agreed levels of funding from its sponsoring Departments, the Department of Finance, and the Department of Public Expenditure & Reform, in sterling and euro respectively, and does not engage in trading activities. However, as the majority of project payments are now made in Euro and the other operating costs in Sterling, and most funding is received equally from the two Departments, the SEUPB is exposed to foreign currency risk to a limited degree.

In relation to funds drawn from Accountable Departments for the Central Payments Unit, foreign currency risk remains with the sponsor Departments.

21. THIRD PARTY ASSETS

There were no 3rd party assets held by SEUPB at 31 December 2021.

22. EVENTS AFTER THE REPORTING PERIOD DATE

At the date of approval of these accounts, there were no events after the reporting period date.

23. DATE OF AUTHORISATION FOR ISSUE

The Accounting Officer authorised the issue of these financial statements on 23 December 2022.

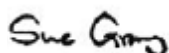
APPENDIX

Accounts directions given by the Northern Ireland Department of Finance and the Department of Public Expenditure, National Development Plan Delivery and Reform in Northern Ireland in accordance with the North/South Co-operation (Implementation Bodies) (Northern Ireland) Order 1999 and the British-Irish Agreement Act 1999 in Ireland.

The annual accounts shall give a true and fair view of the income and expenditure and cash flows for the calendar year, and the state of affairs as the year end. Subject to this requirement the Special EU Programmes Body shall prepare accounts for the calendar year ended 31 December 2018 and subsequent calendar years in accordance with:


- a. North/South Implementation Bodies Annual Reports and Accounts Guidance;
- b. other guidance which the Finance Departments may issue from time to time in respect of accounts which are required to give a true and fair view;
- c. any other specific disclosures required by the sponsor Departments;

except where agreed otherwise with the Finance Departments, in which case the exception shall be described in the notes to the accounts.



Signed by authority of the
Department of Finance

Dated 19 March 2019



Signed by the authority of the
Department of Public Expenditure, National
Development Plan Delivery and Reform

Dated 22 March 2019



Special EU Programmes Body
Comhlacht na gClár Speisialta AE
Special EU Skemes Boadie



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