



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

**Peace**

Northern Ireland - Ireland - Scotland

European Regional Development Fund



EUROPEAN UNION

**Interreg**

Northern Ireland - Ireland - Scotland

European Regional Development Fund



EUROPEAN UNION



# Special EU Programmes Body Annual Report & Accounts 2020



**Northern Ireland  
Executive**

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2014-2020

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**EUROPE & SCOTLAND**  
European Regional Development Fund  
Investing in a Smart, Sustainable and Inclusive Future



# **Special EU Programmes Body Annual Report and Accounts For the year ended 31 December 2020**

Laid before the Northern Ireland Assembly under North / South Co-operation (Implementation Bodies) (Northern Ireland) Order 1999 Schedule 1, Annex 2, Part 7, paragraphs 1.3 and 2.6 by the Department of Finance and before both Houses of the Oireachtas under Article 49 (1) of the British-Irish Agreement Act, 1999 by the Department of Public Expenditure and Reform

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**Cover image:**

The EU INTERREG VA funded North West Transport Hub in Derry-Londonderry.



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## Chief Executive's Foreword



**2020 was a very challenging year for us as an organisation, as well as for all of the projects funded through the EU PEACE IV and INTERREG VA Programmes. As the world struggled to adapt to a pattern of repeated lockdowns, social distancing and self-isolating, our projects also had to find new and innovative ways to deliver their work.**

It was a time of great uncertainty and anxiety, however, I am delighted to report that all of our projects were able to find new ways to ensure that their important work was delivered to the participants.

Internally, we quickly implemented a comprehensive contingency plan for the entire organisation and within the space of just over a week all staff across our three offices were set-up to work remotely. Whilst this was a significant adjustment, ensuring the safety of staff was of paramount importance, and I am pleased to say that, as an organisation, we have managed to adapt to this new working while at home environment. I wish to pay tribute to my team at the SEUPB who have shown great resilience and professionalism in ensuring the vital work they do, supporting our funded projects, carried on.

Over the past year, I have been deeply impressed by the dedication shown by our project teams, and I watched how the PEACE IV-funded Children and Young People projects demonstrated incredible creativity through the use of social media, online quizzes and videoconferencing to keep their beneficiaries actively involved.

They were also very conscious of the impact that lockdown was having on the mental health of the young people, and worked very hard to keep them connected with various online challenges, games and a healthy dose of positivity and good humour.

Other projects, such as those funded within the Research and Innovation objective of the INTERREG VA Programme, were involved in research or the production of personal protective equipment to help stop the spread of COVID-19. Many of those involved in the delivery of our health and social care projects were also temporarily re-deployed to work on the front-line, in hospitals and other care settings. Some brilliant examples of this work are highlighted in detail within later sections of this report.

As an organisation, we responded swiftly to the emerging situation, at the first announcements regarding lockdown. We provided detailed guidance to all of our projects on a range of issues including emergency payments, project extensions, potential modifications and acceptable variations to activity etc. and this guidance was updated on a regular basis throughout the year.

At the height of the pandemic our project officers, within the Joint Secretariat and the Financial Control Unit, were in daily contact with project staff, addressing their concerns and providing as much advice, guidance and reassurance as they could. This proved to be very effective, as by working together we were able to come up with some unique solutions to help keep projects working and delivering on their outputs, as much as possible.



Throughout this time we were also in constant communication with the European Commission, our two government Sponsor Departments and all of the Accountable Departments (North and South) who are involved in both the PEACE IV and INTERREG VA Programmes. Working within the appropriate regulatory and governance frameworks, they have been able to afford some important flexibilities, which have been used to assist projects.

Social-distancing has meant an end to many of the physically-held project launch and closure events that we would be involved in throughout the year. However, this has not meant an end to such events. Our projects have been able to move these physical launches or closures over to the digital world and as such we have been involved in many different 'virtual' project communication activities.

These have included celebration events for the successful closure of the PEACE IV-funded Theatre Peace-Building Academy project, the Causeway Coast and Glens Borough Council Local PEACE Action Plan, the Housing Associations Integration project (HAIP) and the launch of Our Generation (youth mental health) project, all of which were held in September.

During the month of September, we were also able to co-ordinate a virtually-held seminar for the last funding call under the PEACE IV Programme ('Building Community Cohesion through Social Innovation') which was very well attended on-line. The seminar was promoted through a very successful social media and direct email campaign, which created a lot of interest for the call.

Some virtually-held events, for the INTERREG VA Programme have included the launch of the iSimpathy (health and social care) project in November and the official closure of the SWIM (environmental protection) project in December.

Most of the communications activity has moved online as we have increased our use of social media to help promote the work of both the PEACE IV and INTERREG VA Programmes. We have recorded high levels of engagement, in all of our social media channels, and have actively encouraged all funded projects to share their work online also.

Fortunately, before the virus had spread across the island of Ireland we had co-ordinated a series of stakeholder engagement workshops on the content of the new PEACE PLUS Programme. Had these events been scheduled any later we would have lost the opportunity to publicly engage with citizens across Northern Ireland and the border counties of Ireland.

The information we were able to gather from these events (which were attended by over 1,000 people) has been used as a basis for the draft content of PEACE PLUS. Throughout 2020 we continued on with this engagement process, albeit remotely, with other key stakeholders including government departments North and South, a wide-range of statutory agencies and the European Commission.

This process was overseen by a Programme Development Steering Group made up of a broad range of cross-border representatives and experts. These included government department officials; economic, social and environmental partners; NGOs; social inclusion, gender equality and non-discrimination representatives; as well as members of local government. I would like to take the opportunity to thank the members for their invaluable contribution to the development process.



Early next year, we will be in position to conduct a formal public consultation on the content developed for the PEACE PLUS Programme, including detail on the themes and investment areas. With an approximate value of €1bn the new programme will have a very large remit and possess enormous potential to assist with the COVID-19 recovery process, the European Green Deal, and ultimately the creation of a more peaceful, prosperous and stable society.

The SEUPB also undertakes a very active role in the promotion and signposting of potential project participants in the EU's Transnational INTERREG VB and Inter-regional INTERREG VC Programmes. By the end of 2020, a total of 75 projects with at least one Northern Ireland partner had been approved with a total of 89 Northern Ireland partners involved overall.

All of the work completed this year would not have been possible, however, without the continued support of the European Commission; our Sponsor Departments (the Department of Finance in Northern Ireland and the Department of Public Expenditure and Reform in Ireland); the staff of the North South Ministerial Council; as well as the government departments that we work with in Northern Ireland, Ireland and Scotland.

We are very grateful for the continued help and assistance provided by all of the members of the PEACE IV and INTERREG VA Monitoring and Steering Committees, along with the scrutiny from the SEUPB Audit and Risk Assurance Committee, including its independent Chair and Members.

Finally, I am extremely proud to be in charge of a team who have displayed such professionalism, commitment and care, under such difficult circumstances. They continue to ensure the successful delivery of the PEACE IV and INTERREG VA Programmes as well as the development of PEACE PLUS.

**GINA MCINTYRE**

**Chief Executive**

**The Special EU Programmes Body**







## The Role of the Special EU Programmes Body

### 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 Role Explained

The Special EU Programmes Body (SEUPB) is a North / South Body, established under the Agreement between the Government of Ireland and the Government of the United Kingdom of Great Britain and Northern Ireland (the Agreement), which came into effect on 2 December 1999.

The Agreement stipulates that the SEUPB will implement the policies directed by the North South Ministerial Council (NSMC) as specified by the North South Co-operation (Implementation Bodies) (Northern Ireland) Order 1999 and the British-Irish Agreement Act 1999, as amended.

The SEUPB holds the role of Managing Authority and Certifying Authority as well as providing the Joint Secretariat (JS) for the PEACE IV and INTERREG VA Programmes (2014-2020).

The SEUPB also has a broad role to support North / South participation in INTERREG VB Transnational Programmes which are relevant to Northern Ireland. Alongside this the SEUPB has an advisory and signposting role for North / South participation in the INTERREG VC Inter-regional programme.





Young Participants in the PEACE IV funded m-power project.





## Key Achievements for 2020

Objectives	Key Outputs
<p><b>1. To achieve the outputs and contribute to the results of the PEACE IV and INTERREG VA Programmes, by supporting projects to maximise their contribution to society.</b></p>	<ul style="list-style-type: none"> <li>• 103.8% of INTERREG VA funding and 106.1% of PEACE IV funding was allocated with 128 letters of offer issued to projects.</li> <li>• Both INTERREG VA and PEACE IV N+3 targets were achieved.</li> <li>• Due to the COVID-19 Pandemic, it was not possible to hold in person training during the period between March and December 2020. However, online training material developed jointly by the Managing Authority, Financial Control Unit and Joint Secretariat was available from the SEUPB.</li> </ul>
<p><b>2. Ensure excellence in the business performance of the SEUPB through the implementation of effective and efficient administrative processes within a corporate governance framework designed to meet accountability requirements.</b></p>	<ul style="list-style-type: none"> <li>• The Corporate Risk Register is updated across all teams on a monthly basis and reviewed on a quarterly basis at the Audit and Risk Assurance Committee.</li> <li>• The recommendations of the Implementation Evaluation (Interim Report) continued to be implemented, where possible, during 2020. Some recommendations helped to inform the development of the PEACE PLUS Programme.</li> <li>• The Annual Implementation Reports (AIR) for both Programmes were approved by the Programme Monitoring Committee and submitted to the European Commission.</li> <li>• The PEACE IV Monitoring Committee met in November 2020 virtually.</li> <li>• The INTERREG VA Monitoring Committee met in November 2020 virtually.</li> <li>• The Managing Authority is continuing to bring the development of the PEACE Platform to a conclusion. The Platform is an on-line learning tool that acts as both a repository for historical information and data on all projects funded under all four PEACE Programmes. It is a learning tool for those interested in developing project proposals, studying the history of the PEACE Programmes and their impact on peace building in Northern Ireland and the border counties of Ireland or for those who are actively engaged in peace building around the world. It will be launched during 2021.</li> </ul>



Objectives	Key Outputs
<p><b>3. To work in partnership with applicants and beneficiaries to ensure that projects are implemented in line with their letter of offer and undertake the role for the INTEREG VB Transnational and the INTERREG VC Inter-regional programmes.</b></p>	<ul style="list-style-type: none"> <li>• During 2020 the SEUPB continued to proactively identify and engage with key stakeholders in the region to advance projects with Northern Ireland and cross-border partnerships. This included engagement with organisations within NI on a special COVID-19 Call for Applications under the Northern Periphery and Arctic Programme.</li> <li>• By the end of 2020, a total of 75 projects with at least one partner had been approved, with a total of 89 partners involved overall. A total of €17,931,554 in ERDF has been committed to those partners.</li> <li>• The SEUPB also continued to manage the First Level Control process for all NI partners approved under the INTERREG VB/VC Programmes.</li> </ul>
<p><b>4. Invest in the development of our human resources to ensure staff are well informed, highly motivated, adaptable and supportive members of staff; and foster the development of strong teams and networks.</b></p>	<ul style="list-style-type: none"> <li>• The SEUPB continued to work diligently throughout 2020 to ensure that workplace efficiencies were achieved and prompt payment targets met.</li> <li>• The SEUPB's staff retention rate in 2020 was 93.75% against a target of 90%. Our turnover rate was 9.09% against a target of 20%.</li> <li>• In terms of absence rates, the Percentage Days Lost of Total Available Working Days was 5.09% against a target of less than 4%. The Average Number of Days Lost per Employee was 11.92 days against a target of less than 6.5 days. It is acknowledged these figures are above agreed targets however, in 2020 we experienced a higher than normal absence rate due to a number of employees suffering from long-term illness.</li> <li>• The reduction in sick absence rates is partly as a result of initiatives the SEUPB have introduced in the area of health and well-being for staff. The HR Team has worked extensively with Managers, offering them support and training in managing a workforce who are working remotely. Two members of the HR team are trained Mental Health First Aiders and this resource has proved invaluable with members of staff being able to avail of this support. The SEUPB also provides an Employee Assistance Programme (EAP) which provides our team members with access to a range of supports including free counselling, work / life assistance, physical and emotional support, 4-week well-being challenges and medical information and guidance. The SEUPB staff can access the EAP via an app on their smartphones which gives 'anytime' access to support and information.</li> <li>• As an additional resource for staff, the SEUPB launched 'SEUPB Thrive' during 2020. This is an online interactive portal designed to help staff acquire personal development skills they need to function effectively and thrive in the face of the Coronavirus crisis. 'SEUPB Thrive' prioritises well-being, with dedicated courses designed to help teams manage their stress and improve their resilience and overall well-being. We hope to see the benefits of this resource as we progress during 2021.</li> </ul>





# PEACE IV Programme Overview

**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.

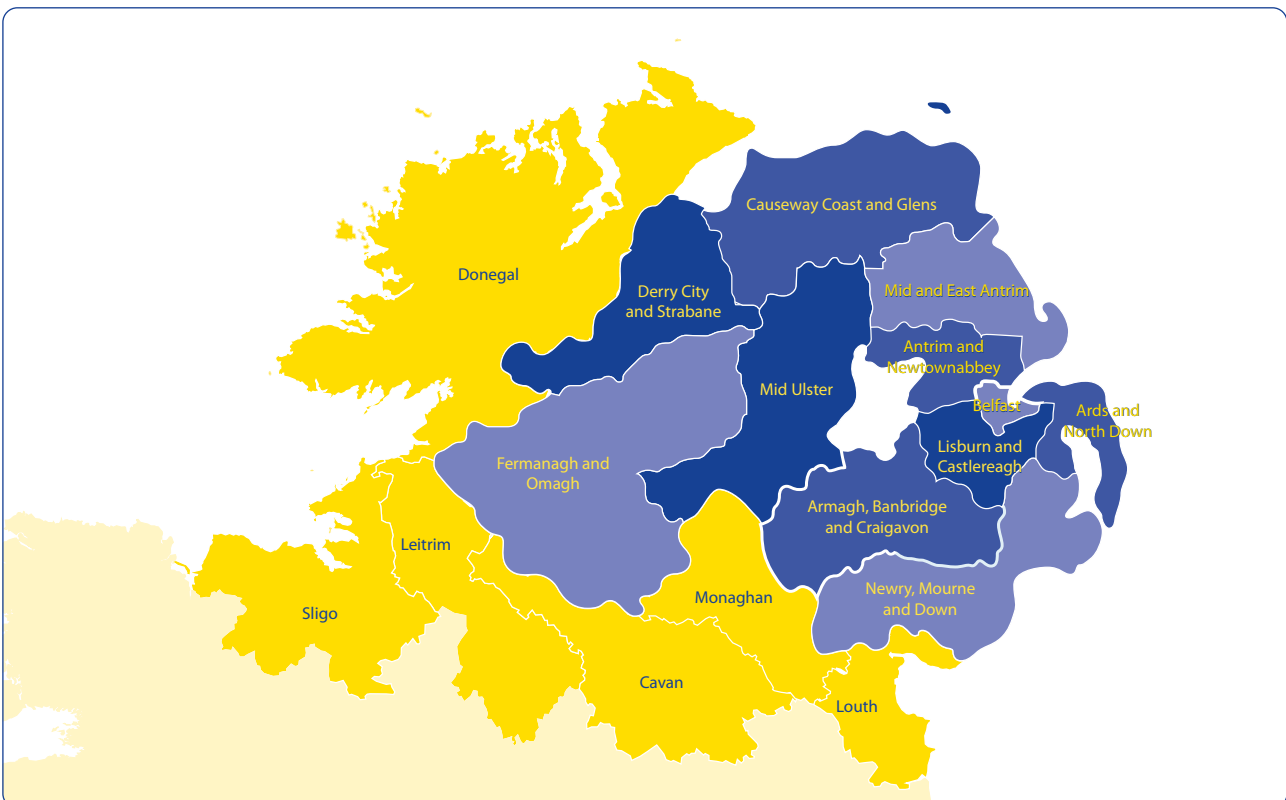
As the process has evolved, so too has the PEACE Programme as it continues to play an important role in reinforcing progress towards a more cohesive and stable society.

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 Executive of €41m (15%).

By the end of 2020, 96 PEACE IV projects (including Technical Assistance) have been approved representing a total commitment of €286.1m.

**The following stories will help to illustrate the impact that the programme is having, in bringing communities together, and also how projects managed to continue to deliver their services during the pandemic.**



**Eligible Programme Area: Northern Ireland and the border counties of Ireland.**



## Support for those self-isolating through Donegal's PEACE Action Plan

Over 7,000 people self-isolating in Donegal have been keeping busy with care packs, delivered through an initiative led by Donegal County Council. The packs, delivered safely right to the doors of older people, contained activity sheets; quizzes; recipes; an exercise guide; seeds for gardening; motivational quotes; and chocolate, all in the aid of promoting positive well-being during COVID-19.

The Council initiative began through one of its EU PEACE IV funded projects called 'YOURS', a good relations intergenerational project, involving young people under the age of 18 and those over the age of 55.

YOURS aims to promote greater understanding and respect between generations. With the initial packs being a huge success the idea expanded and Donegal Age Friendly (DAF) also came on board to assist with the initiative.





## Supporting young people during lockdown

**Without doubt lockdown, and all of the many restrictions that it brings, is having a profoundly negative impact on young people. For the PEACE IV-funded Children and Young People projects this created real issues, in terms of project delivery and engagement.**

However, each project found new and creative ways to maintain contact with their beneficiaries and support them during this very difficult time. Pivoting very quickly, many turned to online project delivery and encouraged young people to stay connected, look after their mental health and share their own personal experiences of how life has changed.

The following is just some of the ways in which the Children and Young People projects were able to successfully adapt.

- The €2.4m TRANSFORM project adopted the Happy Days approach: Movie Mondays; Transform Tuesdays (a joint session with its Fermanagh group); Workout Wednesdays; Travel the world and learn a Trade Thursdays; and Fun Fridays (which included quizzes, music and raising awareness of local campaigns and fundraising).
- The €3.9m Third Space project asked participants to make special photos, videos, pictures and animations; all tying into exploring personal well-being and citizenship. (One interactive challenge saw participants attempt to put on a t-shirt whilst doing a handstand position against a wall / door.)
- The €3.9m Youthscape project used Nearpod as a tool to deliver lessons on a number of topics such as good relations and life skills; Zoom to play games of Skribblo; and positive affirmation jars, with young people filling jars with notes on what they will do post-lockdown.

- The €3.2m Futures project discovered and nurtured new talents for singing; drawing; digital media; baking; and arts and craft. (Some of the young people also used their time to gain work experience, by volunteering with the NHS.)



**Louis, is a beneficiary of the PEACE IV-funded Futures project which helped to support young people during lockdown.**



## Award-winning Housing Associations Integration Project (HAIP) closes

**The €1.1m peace-building initiative, HAIP, has helped to breakdown religious and racial barriers and make communities more harmonious.**

Launched in July 2018, the project is a unique cross-border initiative aimed at promoting good relations across housing associations based in the programme area.

It was delivered by a partnership involving four of Northern Ireland's largest housing associations (Radius, Clanmil, Choice and Apex), working with TIDES Training, the Northern Ireland Federation of Housing Associations (NIFHA), and the Irish Council for Social Housing.

Upon completion, it had engaged with over 1,700 tenants in community building activities, 700 more than planned. It had enrolled more than 300 tenants on non-accredited training activities and almost 100 participants achieved an OCN Level 2 accredited training in good relations.

The project has also delivered an innovative scheme for 12 participating neighbourhoods to twin together in an intensive community engagement process that further strengthens connections and relationships between individuals and communities. During COVID-19 the project continued to deliver upon its objectives, successfully moving a lot of its activity on-line.

The project was also recognised at the Chartered Institute of Housing (CIH) awards ceremony winning the 'More Than Bricks and Mortar' category. This accolade not only acknowledged but celebrated the impact the peacebuilding programme has had within communities throughout the programme area.



Richard Mealey, project manager with HAIP.





## New mental health project launched for children and young people

**A trailblazing new peacebuilding project, designed to support the mental health and well-being in children and young people, on both sides of the border, was launched on 24 September, through a unique virtual event.**

Called 'Our Generation,' with the strapline of 'Growing Up Better, Together,' the €6.1m PEACE IV-funded project is being delivered through education, youth and community settings across Northern Ireland, including the five Urban Village Areas, and the border counties of Ireland.

The project is a partnership led by Action Mental Health, alongside Donegal Youth Service, Co-Operation Ireland, Youth Action NI, YouthWork Ireland, PlayBoard NI and Ulster University.

It recognises that a significant number of adults, living across the region, are suffering from Troubles / conflict-related trauma; with the latest research showing that this trauma can be passed on trans-generationally to younger people in the form of childhood adversities and trauma, with many suffering from poor mental health as a result.

Our Generation aims to reach 31,000 children and young people who will engage in programme design and delivery, including the provision of peer support, developing skills and confidence to improve well-being within their communities.

The project also aims to reach 5,000 key contacts of children and young people, for example, parents, grandparents, teachers and youth workers, to help them gain improved skills and knowledge to support young people. With COVID-19 hitting just as the project was beginning the real need for it has never been greater.

*"The impact of COVID-19 on children and young people's mental health is a big concern. It was difficult to start the project during the pandemic, but the team has been incredibly adaptable in developing programmes, adapting to digital platforms and delivering blended approaches. We have received great feedback so far,"* said Carol Scullion, Our Generation Project Manager.



**David Babington, Chief Executive of Action Mental Health at the launch of the Our Generation project.**



## HEROES project

**HEROES is an inclusive cross-community and cross-border project that supports young people with, and without, learning difficulties with personal development, citizenship and good relations.**

Throughout 2020 the project worked hard to keep its young beneficiaries engaged. Its staff demonstrated great resilience and adaptability in managing the various challenges which arose as a direct result of the pandemic. They were able to use their strongly developed mentoring skills to help the beneficiaries cope with their concerns and fears around COVID-19, as well as any loneliness they felt during lockdown.

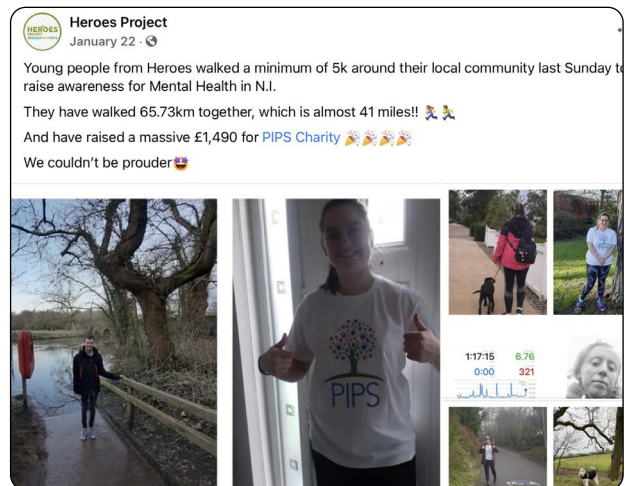
When restrictions allowed the project delivered a blended approach of online and outdoor face-to-face personal development sessions. These were great opportunities to get the young people together, safely, and help them to strengthen the friendships they had started to form and build.

HEROES project delivery partner Devenish Partnership Forum ran a summer scheme programme for their young people that included a range of fun socially-distanced outdoor activities.

Young people also participated in a number of social-action based activities during their time on HEROES. For example, a Belfast-based group completed a sponsored walk in January. They selected PIPS as their charity, due to the mental health issues facing young people in their communities, and were able to raise £1,400 worth of support.



**Project participants who took part in the sponsored walk for PIPS, a Belfast based mental health charity.**





# INTERREG VA Programme Overview

**The INTERREG Programme encourages people from different regions and countries to come together and find solutions that will benefit each other. It has funded many different projects that work on a cross-border basis, across Northern Ireland, the border counties of Ireland and Western Scotland.**

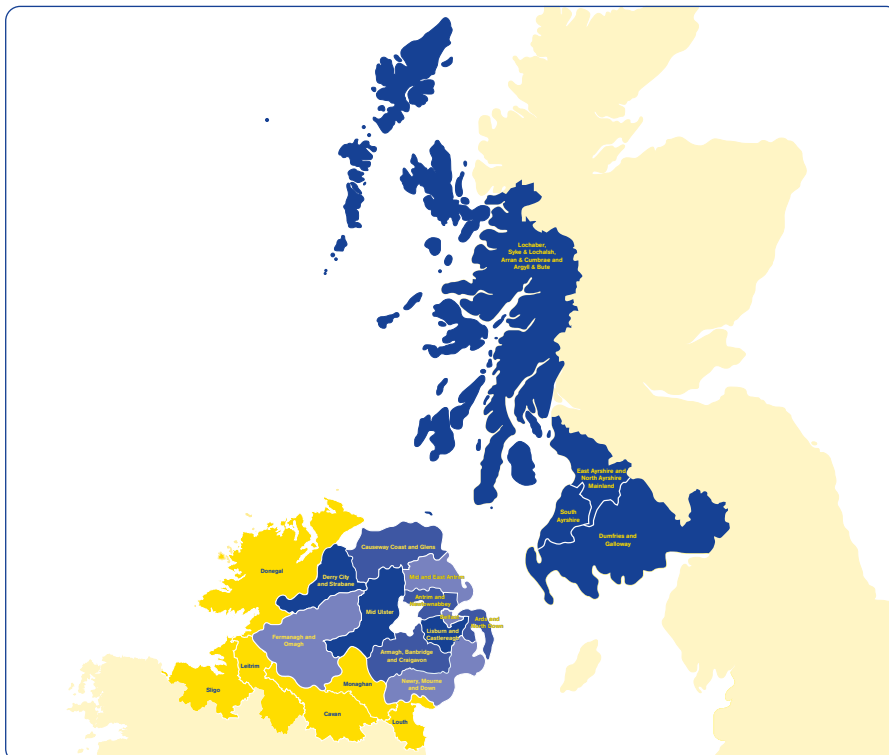
These projects are protecting our shared environment, improving people's health and well-being, reducing carbon emissions and making businesses better.

From the beginning of INTERREG IA in 1991 to the conclusion of INTERREG VA in 2020, the programme will have contributed approximately €1.13bn to the region. Of this figure, approximately €810m was provided directly from the European Union.

The current INTERREG VA Programme (2014-2020) has been designed to promote greater levels of economic, social and territorial cohesion across Northern Ireland, the border counties of Ireland and Western Scotland.

It has a total value of approximately €283m, this includes an ERDF contribution of €240m (85%) and a match-funding contribution from the Irish Government and the Executive of €43m (15%). By the end of 2020, 32 projects have been approved (plus Technical Assistance) with a total ERDF commitment of €249.5m has been achieved (to the end of 2020).

**The following stories help to illustrate the impact that the programme is having in developing greater levels of cross-border cooperation, and how the projects managed to continue to deliver their services during the pandemic.**



**Eligible Programme Area: Northern Ireland, the border counties of Ireland and Western Scotland.**



## Cross-border firms link up to help fight COVID-19

**The INTERREG VA funded research and innovation project, Co-Innovate, provided €300,000 worth of funding to a group of 18 cross-border firms to help set up the not-for-profit company Hero Shield Ltd, with the mission to help manufacture up to 70,000 face visors per week for health workers, on the front line of COVID-19.**

Led by InterTradeIreland, the Co-Innovate Programme is supporting over 1,400 SMEs and microbusinesses across the Programme area. Support for businesses includes: collaborative project funding; workshops demonstrating how innovation can be brought to all aspects of the firm; business and innovation assessments; and one-to-one expert advice to develop innovation capabilities.

From an initial idea on 20 March 2020, the cross-border partnership worked together to repurpose their manufacturing facilities and supply chains in order to prepare for production.

None of the partners had prior experience of producing face shields. Among the 18 cross-border partners includes Northern Ireland companies Shnuggle Ltd; Crossen Engineering; Denroy Plastics; Minprint; and Ad-Vance Engineering, with support from Queen's University Belfast; and among the Irish cohort includes Xtrupak in Cavan and Glen Dimplex in Dublin.

The project partners made the design available to companies worldwide on an 'open source' basis so that the product can be re-created wherever it's needed.



**CROSSEN  
ENGINEERING**





## ECME project staff help develop research into COVID-19

**The €8.2m INTERREG VA-funded Eastern Corridor Medical Engineering (ECME) project has been funded to improve healthcare pathways for cardiac related health conditions by carrying out fundamental research and developing commercially focused platform technologies. Project researchers are currently utilising advancements in technology to revolutionise healthcare delivery, reduce the time spent in hospitals, and treat people in their own home and community safely.**

The project's lead partner, Ulster University, joined the COVID-19 Antibody Test Consortium. As a leading medical research centre, ECME, and its staff across the UK found themselves playing a pivotal role in the national response to the pandemic. Working on the front line directly with patients, Professors answered the call to join the UK Government's Rapid Test Consortium. They assisted with the development of antibody tests for COVID-19 and have been involved in modelling of various aspects of COVID's spread and impact.

Also, in April the project launched the ECME COVID-19 Mini Projects, receiving a large volume of applications from right across the UK and Ireland. ECME invited proposals that aligned with the challenge areas identified by the World Health Organisation, including the provision of PPE equipment and the supply of rapid diagnostic kits.

The ECME Mini Projects have now all been successfully concluded with the nine participating companies having completed their 12-week projects. A total of £300,000 was made available under the programme and the projects ECME supported ranged from the provision of new PPE equipment to Artificial Intelligence (AI) enabled platforms and devices and the creation of the UK's largest genomic database, a crucial tool for researchers working on COVID-19 and other conditions.

The nine companies supported under our the Mini Projects included: S2ACK Ltd; Ad-Vance Engineering Ltd; Pulse AI Ltd; ProAxis Ltd; 42 Genetics Ltd; Biopanda Diagnostics; Anaeko Ltd; Digital Care Systems Ltd; and S3 Connected Health Ltd.

**ECME COVID-19 RESPONSE – MINI PROJECTS**








**CALL FOR PROPOSALS NOW OPEN**

**[WWW.ECME-RESEARCH / MINI-PROJECTS](http://WWW.ECME-RESEARCH / MINI-PROJECTS)**



## Cross-border iSIMPATY project is launched online

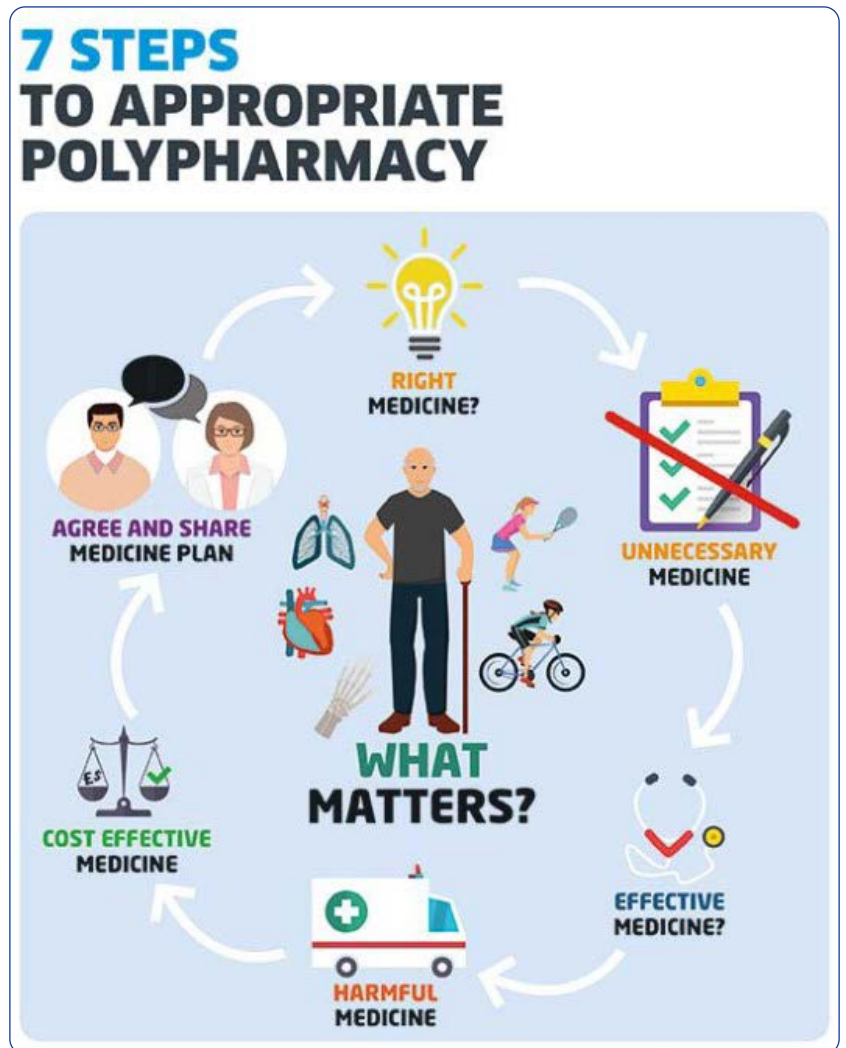
On 5 November the €3.5m EU INTERREG VA-funded iSIMPATY project was launched online. Ministers from the three project jurisdictions joined health professionals, public and third sector partners from the programme area to announce the project, at a special virtually-held event.

The innovative health and social care project is designed to ensure optimal outcomes with medication use in those patients with more than one long-term illness. It will enable eligible patients to live healthy and more active lives by supporting both them and clinicians in defining and achieving realistic goals of drug treatment through medicine reviews.

The project partners include: the Scottish Government, NHS Scotland, Northern Health and Social Care Trust, Medicines Optimisation Centre (MOIC) in Northern Ireland and the Health Service Executive in Ireland, with Scottish Government, Effective Prescribing and Therapeutics, as the lead partner.

Through its three-year lifetime, the project will train healthcare professionals, across the three jurisdictions, to deliver 15,000 effective medicine reviews.

The project will also deliver the key principles of the WHO Third Global patient safety challenge, Medication without harm.



The 7-Steps to appropriate polypharmacy, ensuring the patient is at the centre.



A photo of project worker Lisa Stewart providing a virtual lesson from the educational units to St Ronan's primary school.

## **'Source to Tap' water quality improvement project finds new ways to communicate**

**An EU INTERREG VA-funded environmental project has been developing new ways to communicate with farmers, teachers, volunteers and members of the public during lockdown.**

Known as Source to Tap, the project had made a number of significant advancements since launching in late 2017. In light of COVID-19 restrictions it quickly adapted to new ways of working to continue to deliver upon its outputs.

The fundamental aim of the €4.9m Source to Tap project is to protect river water quality in the cross-border catchments of the Erne and Derg areas, which are a shared source of drinking water supply.

Launched in July 2018 a cross-border farming scheme aims to give landowners, who farm in the part of the River Derg catchment upstream of the Derg Water Treatment Works, grants of up to £20,000 for a farm business based in Northern Ireland; and €23,000 for a farm business based in Ireland. Such grants help farmers make small changes in farming practice benefitting their own farm business whilst also helping to protect water quality in the River Derg.

Despite the challenges of COVID-19, agricultural contractors remain active in the catchment following government guidelines around social distancing and safety precautions. Farmers who have already been given 'permission to start' letters are proceeding with work such as stock fencing and weed wiping following the good weather in April 2020 and are being supported via telephone, WhatsApp etc. when COVID-19 restrictions prevent visits.

Outreach work is also a large part of the project, with numerous school visits and educational workshops taking place the length and breadth of the Derg and Erne Catchments. To date, approximately 1,636 children have taken part in some form of educational aspect.

In response to the outbreak the project took its five educational units online, featuring teacher notes and instructional videos. The units cover: where does our water come from; how are our rivers formed; what lives in our rivers; how do rivers get polluted; and how does water get from our rivers to our taps. To date, the online educational units have proved to be very popular with schools and students.



## Transnational and Interregional Programmes

**As part of its sign-posting role, during 2020, the SEUPB worked with a number of different stakeholders across the region to advance projects with Northern Ireland and cross-border partnerships.**

This support included offering advice and guidance with potential applicants about the four VB and VC

Programmes which include: the Northern Periphery and Arctic Programme, the North West Europe Programme, Atlantic Area Programme and Interreg Europe Programme.

By the end of 2020, a total of 75 projects with at least one Northern Ireland partner had been approved, with a total of 89 partners involved overall.



**Northern Periphery and Arctic Programme**  
2014–2020



**EUROPEAN UNION**

Investing in your future  
European Regional Development Fund

## Northern Ireland Partner Helping Lead Climate Change Awareness Project

**The CLIMATE project brings various stakeholders together to deliver programmes across four different regions; Northern Ireland, Sweden, Ireland and the Faroe Islands. It is funded through the Northern Periphery and Arctic Programme.**

The overriding objective of the project is to promote and improve climate change awareness in European peripheral rural communities through a knowledge based approach and community-led sustainable resource planning. This will help to mitigate against future climate impact and will incorporate a transnational collaboration model; helping to improve preparedness for sustainable environmental management in future years.

The Derry City and Strabane District Council adaptation plan is the first local authority climate action plan to be developed across Northern Ireland. It offers a case study from which other local authorities can learn the best approaches and methods for adaptation planning as well as examples of adaptation in practice.

The project is led by Derry City and Strabane District Council, with associate partners including Rural Area Partnership Derry (RAPID); and Northern Ireland Environment Link (NIEL).

Irish partners include University College, Cork. European partners include: Mid Sweden University; Sundsvall Municipality, Sweden; Harnosand Municipality, Sweden; and University of Faroe Islands.



**CLIMATE**  
Adapting to Change





## Development of the New PEACE PLUS Programme

**PEACE PLUS is a new cross-border EU funding programme, with a value of approximately €1bn. Building upon the work of the previous PEACE and INTERREG Programmes, it will support peace and prosperity across Northern Ireland and the border counties of Ireland.**

To help shape the content of the new programme, a series of stakeholder engagement events took place in late 2019 and early 2020. A total of 16 public events were held, which were attended by over 1,000 people. Six specific events were also held with children and young people to ascertain their views and opinions on the new programme. At the end of this process 320 survey submissions were made to the SEUPB, by the deadline in February 2020.

From the very outset of the PEACE PLUS Programme development process, the SEUPB has adopted a firm partnership approach at all levels and included many different community actors. The content of the new programme has also been informed by:

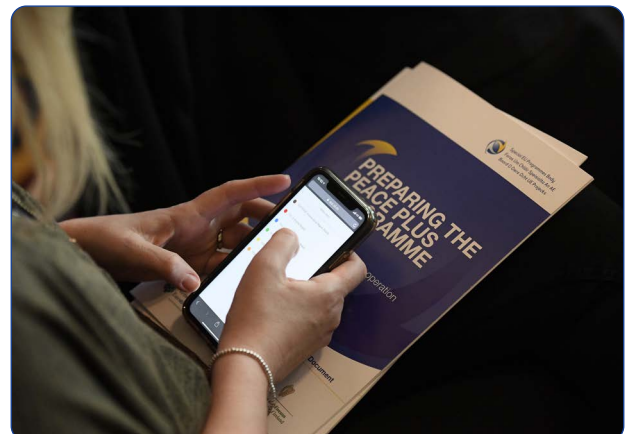
- The EU Framework and objectives for all Programmes across Europe and the EU Border Orientation Paper;
- Priorities and objectives set out in 'New Decade, New Approach', 'Project Ireland 2040' and the Programme for Government;
- A socio-economic profile of the programme area, which was commissioned in 2019. (An addendum to the report has been added to include COVID-19 impacts. The impacts of COVID-19 were also considered in each theme as they were developed.);
- Bi-lateral engagement with Government Departments in Northern Ireland and Ireland resulting in Joint North South Draft Position Papers on core elements of the PEACE PLUS Programme. (This partnership approach to the drafting in this phase will continue in particular

on selection of interventions, output indicators and indicative budgets for each element of the programme.); and

- Meetings with stakeholders from a wide range of sectors at all levels, including statutory agencies, local government, business representatives and community and voluntary organisations.

The Programme development process is supported by a Programme Development Steering Group (PDSG) comprising of a broad range of representatives and experts which meets on a regular basis to provide guidance and advice to the SEUPB.

It is planned to hold a public consultation on the content of PEACE PLUS in early 2021. The purpose of the public consultation will be to provide citizens, and other key stakeholders with an opportunity to share their views on the content and administrative arrangements of the PEACE PLUS Programme, findings from the Equality Screening exercise and the Strategic Environmental Assessment.



**Photo taken at a PEACE PLUS stakeholder engagement event at Belfast City Hall.**



# Communicating the Message in 2020

## PEACE IV Funding Call - 'Building Community Cohesion Through Social Innovation'

During September the Communications Team devised and implemented a mini-communications campaign to help encourage high quality applications to one of the last funding calls to the EU PEACE IV Programme. The team took a multi-channel approach, creating a paid social media campaign on LinkedIn and Facebook; along with adverts placed in daily newspapers in Northern Ireland and Ireland; a targeted email campaign to over 260 potential applicants; and a specially created funding call web-page on the SEUPB's website.

Due to social mixing restrictions a physical funding call workshop could not take place so the Communications Team delivered an on-line seminar with pre-recorded interventions from government officials North and South, an industry expert and a live in-studio presentation from a member of the Joint Secretariat. In an effort to encourage a cross-border partnership approach from potential applicants, a successful 'partner search' section was also created on the funding call web page.

Both the LinkedIn and Facebook paid and organic social media campaigns had strong 'call to action messaging'. Supporting video messages from Accountable Department Ministers in The Executive Office and the Department of Rural and Community Development were also posted on Twitter to help encourage more applicants to the funding call.



## COVID-19 Edition of Your EU! Magazine

The SEUPB's Communications Team created a special edition of its Your EU! Magazine, in the summer, dedicated to the efforts of PEACE IV and INTERREG VA funded projects to continue to deliver their services in the face of the pandemic.

This was made available online and circulated to a large number of the SEUPB's key stakeholders.

Click [here](#) to access it



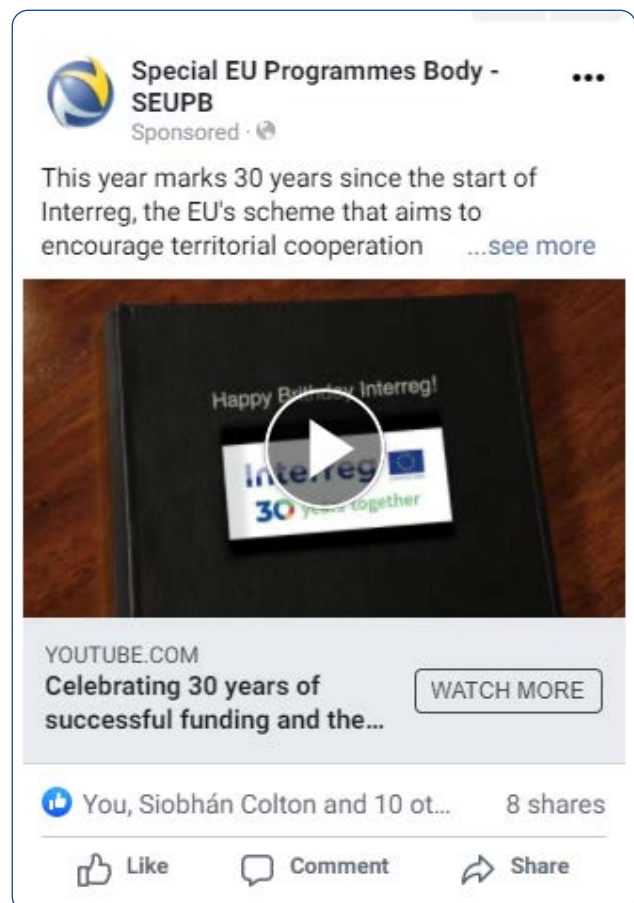


## Interreg@30 Social Media campaign

To help mark 2020 being the 30th anniversary of the INTERREG Programme, the Communications Team set up a 30 day paid social media campaign on Facebook and Twitter, in the month of September, to help showcase a number of past and present INTERREG VA funded projects.

The primary objectives of the campaign were to increase the number of unique page views to the case study section of the SEUPB’s website as well as the number of page views and subscribers to its You Tube channel.

By the end of the campaign there was a significant uplift in traffic to the case study section of the SEUPB’s website to with 892 unique page views in September (compared to 165 in August) and 414 page views on You Tube (compared to 162 in August).



Social media posts used to promote the campaign.



# Accounts Year Ended 31 December 2020

## 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 and 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.

Reporting to the North / South Ministerial Council, the SEUPB's principal functions are to administer certain EU Structural Fund's 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 and Reform as provided for in the 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 and 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 SEUPB is set out in detail on page 49. The surplus for the 2020 year €nil (Stg £nil) - (2019: €nil (Stg £nil)).

Programme expenditure decreased from 2019 to 2020, 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 SEUPB 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 SEUPB 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, 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 bill originated. Regular reviews conducted to measure how promptly the SEUPB paid its bills found that 98.50% (2019 - 99.17%) of bills were paid within this target.

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 2020, the SEUPB paid 95.6% of its invoices within 10 days (2019: 96.11%).

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 **99.7%** (2019 - 100%) of payments made during the year, analysed as follows:

	No. of Invoices	% on target	Late payments
PEACE IV	659	99.4%	4
INTERREG VA	575	100.0%	0
<b>Total</b>	<b>1,234</b>	<b>99.7%</b>	<b>4</b>

### Health and 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**

**The Special EU Programmes Body**

**Thursday, 7 October 2021**



## Statement of Accountable Person's Responsibilities

### **Statement of Accountable Person's Responsibilities**

The Department of Finance and the Department of Public Expenditure and Reform have directed the SEUPB 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 the 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 2020 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 and 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 and 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 and 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 and 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



## Statement on the System of Internal Control / Governance Statement

- Ensuring that information and publicity requirements established by European Regulations are met.

### The Joint Secretariat

Oversees the day-to-day implementation of the PEACE IV and INTERREG VA 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 2020, the SEUPB's Audit and Risk Assurance Committee met five 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 and Risk Assurance Committee during the year was as follows:

Name	March	June	October	November	December
<b>Gerry Finn (Independent Chair)</b>	✓	✓	✓	✓	✓
<b>Brona Slevin (Independent Member)</b>	✓	✓	✓	✓	✓
<b>Gerry Ryan (Independent Member) (Started June 2020)</b>		✓	✓	✗	✓
<b>Frank Duffy (DoF Member) (Retired March 2020)</b>	✓				
<b>Dominic McCullough (DoF Member) (Started June 2020)</b>		✓	✓	✗	✓
<b>Anne Marie Caulfield (DPER Member)</b>	✓	✓	✓	✓	✓

# Statement on the System of Internal Control / Governance Statement

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

- Chief Executive Officer;
- Director of Corporate Services;
- Corporate Accountant;
- NIAO representative;
- Head of Internal Audit; and
- 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 the SEUPB.

## Business Planning and Risk Management

### Business Planning

Within the 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, Co-Operation Programmes for PEACE IV and INTERREG VA, 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.



## Statement on the System of Internal Control / Governance Statement

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; and
- 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; and
- A Corporate Risk Register.

In addition to the above documents, the SEUPB also created a corporate risk register specifically related to the risks associated with the COVID-19 pandemic.

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

1. Assessment of inherent risk before any controls are identified; and
2. 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; database operational status, Resource management, the impact of the UK's exit from the European Union, Data security, GDPR, the reputation of the organisation and the COVID-19 pandemic.

During 2020, the risk at the end of the year for the eMS database related to the operation of the system 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 to identify areas of poor performance in an effort to solve any potential future issues.

The SEUPB 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 risk relating to the UK's exit from the EU is still identified on the risk register and until the specific details of the exit are agreed the SEUPB will continue to monitor the risk.



## Statement on the System of Internal Control / Governance Statement

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 impact on data transfer due to the UK's decision to leave the European Union. 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.

The SEUPB are an organisation which deals in activities which are high profile. As a result the risk of potential reputational damage to the organisation was elevated to the Corporate Risk Register to ensure its high priority status in the organisation as a whole.

The risk of security of data arose out of the brute force attack the Body suffered in July 2020. The SEUPB operates three specific information systems; eMS, which holds the operational data for the PEACE IV and INTERREG VA programmes; SUN, the financial system of the SEUPB and TRiM, the Electronic Document and Record Management System (EDRMS). Each system has been tested and sufficient controls are in place around information. As a result of the July attack, the SEUPB strengthened its security infrastructure by purchasing new firewall technology and we are in the process of procuring a new monitoring system which logs system access requests from external domain addresses.

2020 saw the world experience the COVID-19 pandemic. The SEUPB were not immune to the effects of this. From March 2020 all staff were working remotely due to the lockdown measures which were put in place across the island of Ireland. The risk elevated to the Corporate Risk Register recognised the potential of the services delivered by the SEUPB being negatively impacted by these new arrangements.

The SEUPB uses information from a number of data sources and systems operated by the Body. In relation to performance metrics, the SEUPB draws assurance from the fact that the main system, eMS is a system used across the EU to manage programme information and a review was conducted into the robustness of the system as part of designation. Data relating to Finance and HR is derived from systems that are subject to regular scrutiny by the SEUPB's Internal Audit Service. Information received from these systems by the SEUPB Senior Management allows them to discharge its duties with regard to its decision making and accountability obligations.

### 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); and
- Code of Conduct for Staff.





## Statement on the System of Internal Control / Governance Statement

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; and
- 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. Fraud Awareness forms part of the SEUPB's Training Programme which was delivered to staff in 2019. The SEUPB will also use the ARACHNE data mining tool as part of its suite of anti-fraud measures.

Where appropriate, in response to serious issues, the SEUPB will withdraw funding offers and issue recovery orders to Lead Partners, informing the relevant authorities as necessary. In 2020, the SEUPB investigated a case of suspected fraud initiated by a whistleblowing from a member of the public. Evidence was found to indicate that the organisation in question had falsified documents to evidence audit trail for an item of expenditure. No monies were paid to the organisation in relation to the item of expenditure. Evidence was provided to the PSNI who have decided not to take forward the case. The organisation is now conducting a comprehensive review of processes and procedures and must formally respond to the SEUPB with the proposed actions it will take to rectify the situation.

### 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.

On 18 July 2020, the SEUPB was subjected to an attack which gained access to the SEUPB network and encrypted data files. This resulted in widespread disruption to equipment and services operating out of the Belfast office. Failover servers, running out of satellite sites in Monaghan and Omagh, were unaffected. In line with protocols, the SEUPB reported the incident to the ICO and the Data Processing Commissioner, Action Fraud UK, PSNI Cyber Crime Team, and both the UK and Ireland National Cyber Security Centres. Data subjects were contacted as a precautionary measure to increase vigilance on corporate and personal devices and accounts.

# Statement on the System of Internal Control / Governance Statement

The SEUPB were informed by the ICO on 12 January 2021 which stated ... *“After careful consideration based on the information that has been provided, we have decided not to take any formal enforcement action on this occasion.”*

A full investigation of the incident was carried out by an external professional services firm which found no bulk exfiltration of data (personal or otherwise). The SEUPB procured a new firewall configuration which has resulted in a significant increase in IT security and functionality with the best solution for network and cyber security. It has the benefit of an ‘always on’ VPN connection for remote workers with the SEUPB back office systems and thereby reducing the risk of potential attackers gaining access to the SEUPB network through a weak VPN or Remote Desktop Protocol RDP session.

## General Data Protection Regulation (GDPR)

The General Data Protection Regulation came into force on 25 May 2018. The SEUPB undertook extensive preparatory work to be compliant. Subsequent work was also undertaken in operating within 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 2020 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;

## Statement on the System of Internal Control / Governance Statement

- 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 the 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 the 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 2020 resulted in an assurance level of satisfactory. The areas covered by internal audits included:

System	Rating
Programme Irregularities	Satisfactory
Procedure for drawing up final accounts	Satisfactory
Technical Assistance and Running Costs	Satisfactory

In addition to those reports Internal Audit also carried out two follow up reviews one which reviewed all recommendations from 2019 and one which specifically looked at the SCO review which was also carried out in 2019. As part of the work carried out on behalf of the Audit Authority in 2019, Internal Audit gave a limited rating on its review of the SCOs in use by the SEUPB. The audit trail necessary is fully in place for 6 of the 7 SCOs reviewed. The review of the 1 remaining SCO is nearing completion and is expected to conclude positively by end March 2021. As already detailed in the 2019 Governance Statement, it was considered prudent not to put any expenditure from claims which contained elements related to those SCOs into interim payment applications to the Commission. This resulted in €23.51m being held back until there was a satisfactory resolution of the SCO issue. The clearance of the 6 SCOs has meant that, to date, the SEUPB has restored €10.5m of the €23.51m value in an interim payment application to the Commission in December 2020. A further €1.6m is currently being processed to be declared in March 2021.

# Statement on the System of Internal Control / Governance Statement

The remaining balance from the last SCO of €11.4m is expected to be included in an interim payment application in the coming months, at which time all declarations of expenditure in relation to SCOs will be fully restored as eligible expenditure.

For 2020, the Head of Internal Audit in his Annual Report stated: *“I, therefore, remain satisfied that the 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 2019/2020 (July 19 – June 20).

## 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 development of the programme content included a series of stakeholder information sessions delivered in late 2019 and early 2020. This was followed up with virtual meetings with key stakeholders throughout 2020. As with previous programmes, this process is managed by the SEUPB on behalf of the EU Commission, the UK and Ireland. The programme has been approved by elected representatives in Northern Ireland and Ireland and is now out to public consultation.





# Statement on the System of Internal Control / Governance Statement

## Review of Effectiveness

As Accounting Officer, I have responsibility for the propriety and regularity of the public finances allocated to the 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.

The 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 2019 financial year.

### Current Year issues

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

## Conclusion

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

**GINA MCINTYRE**  
Accounting Officer  
7 October 2021



# 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 SEUPB'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 Report (continued)****Remuneration (including salary) and pension entitlements of Senior Management Staff**

Officials	2020				Total	2019				Total
	Salary	Bonus Payments	Benefits in kind	Pension Benefits*		Salary	Bonus Payments	Benefits in kind	Pension Benefits*	
	£	£	£	£	£	£	£	£	£	£
Ms Gina McIntyre Chief Executive	75,045	-	-	62,000	<b>137,045</b>	74,455	-	-	41,000	<b>115,455</b>
Mr Paul Sheridan Corporate Services Director	54,730	-	-	28,000	<b>82,730</b>	54,275	-	-	26,000	<b>80,275</b>
Ms Leanne Massey Joint Secretariat Director	52,768	-	-	24,000	<b>76,768</b>	52,606	-	-	24,000	<b>76,606</b>
Mr Mark Feeny Managing Authority Director (until 31/12/2019)						55,156			24,000	<b>79,156</b>
Highest Paid Staff Salary	75,045					74,455				
Median Total Remuneration	32,043					32,322				
Ratio	2.4					2.3				

\* 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 £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 £239,411 (2019, £236,492).

**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 2020 or 2019.

## Remuneration Report (continued)

### Pension Entitlements

	Accrued pension at Pension Age (as at 31/12/2020)	Accrued lump sum at Pension Age (as at 31/12/2020)	Real increase in pension at pension age	Real increase in lump sum at pension age	CETV at 31/12/2020	CETV at 31/12/2019	Real Increase in CETV
	£	£	£	£	£	£	£
Ms Gina McIntyre Chief Executive	25,000	45,000	3,000	2,000	439,000	395,000	44,000
Mr Paul Sheridan Corporate Services Director	5,200	-	1,400	-	59,000	42,000	17,000
Ms Leanne Massey Joint Secretariat Director	2,900	-	1,200	-	32,000	18,000	14,000
Mr Mark Feeney Managing Authority Director (until 31/12/2019)						24,000	

\* 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 and 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.





## Remuneration Report (continued)

### 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

	2020 £	2019 £
Gerry Finn (Independent Chair)	2,235	6,045
Brona Slevin (Independent Member)	1,199	1,581
Gerry Ryan (Independent Member) (Started June 2020)	600	0

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 2020 fell within the following bands:

Salary Bands (£)	2020 (number of Staff in Post - SIP)	2019 (number of Staff in Post - SIP)
Less than 40,000	48	52
40,000 - 49,999	11	9
50,000 - 59,999	3	4
60,000 - 69,999	1	1
70,000 - 79,999	1	1
<b>Total</b>	<b>64</b>	<b>67</b>



# 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 2020 as required 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 changes in equity;
- The statement of cashflows; 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 2020 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 of Opinions

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of this certificate. We are independent of the Body in accordance with the ethical requirements of the Financial Reporting Council's Revised Ethical Standard 2016 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 opinion.

## 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 and 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.



## ***The Certificate of the Comptrollers and Auditors General to the Northern Ireland Assembly and Houses of the Oireachtas (continued)***

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 of the information and explanations we require 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 these 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.



## ***The Certificate of the Comptrollers and Auditors General to the Northern Ireland Assembly and Houses of the Oireachtas (continued)***

- 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.

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*Kieran Donnelly*  
 Comptroller and Auditor General  
 Northern Ireland  
 Northern Ireland Audit Office  
 106 University Street  
 Belfast  
 BT7 1EU

8 October 2021

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*Seamus McCarthy*  
 Comptroller and Auditor General, Ireland  
 3A Mayor Street Upper  
 Dublin 1  
 Ireland  
 DO1 PF72

8 October 2021





## INCOME STATEMENT for the year ended 31 December 2020

INCOME	Notes	2020	2019	2020	2019
		€'000	€'000	£'000	£'000
Grant from Sponsor Departments (Administration)	2	<b>2,098</b>	2,069	<b>1,881</b>	1,814
Other Operating Income	4	<b>38</b>	2	<b>35</b>	2
Capital Grant Release	3	<b>88</b>	83	<b>79</b>	74
Net Deferred Funding for Pensions	12(b)	<b>1,659</b>	1,424	<b>1,488</b>	1,248
<b><u>CENTRAL PAYMENTS UNIT</u></b>					
Grant from Accountable Departments (Programmes)	3	<b>14,152</b>	16,533	<b>12,688</b>	14,490
<b><u>EU COMMISSION</u></b>					
Claims Receivable from the EU	3	<b>80,196</b>	93,690	<b>71,899</b>	82,112
<b>TOTAL INCOME</b>		<b>98,231</b>	113,801	<b>88,070</b>	99,740
<b><u>EXPENDITURE</u></b>					
Depreciation	8	<b>(88)</b>	(78)	<b>(79)</b>	(68)
Staff Costs	5	<b>(3,039)</b>	(2,898)	<b>(2,726)</b>	(2,540)
Other Operating Costs	7	<b>(718)</b>	(600)	<b>(643)</b>	(528)
Interest Payment	3	<b>(38)</b>	(2)	<b>(35)</b>	(2)
<b><u>CENTRAL PAYMENTS UNIT</u></b>					
Payments Made to Projects	3	<b>(94,348)</b>	(110,223)	<b>(84,587)</b>	(96,602)
<b>TOTAL EXPENDITURE</b>		<b>(98,231)</b>	(113,801)	<b>(88,070)</b>	(99,740)
<b>Surplus for the year transferred to Income Account Reserve</b>		<b>-</b>	-	<b>-</b>	-

All amounts above relate to continuing activities.

The notes on pages 54 to 75 and the appendix on page 76 form part of these accounts.



## STATEMENT OF COMPREHENSIVE INCOME for the year ended 31 December 2020

	Notes	2020	2019	2020	2019
		€'000	€'000	£'000	£'000
<b>Surplus for the year</b>		-	-	-	-
Experience gains on pension scheme liabilities including exchange rate effect	12(a)	316	281	283	246
Changes in assumptions underlying the present value of pension scheme liabilities	12(a)	(6,056)	(2,401)	(5,429)	(2,104)
<b>Actuarial gains / (losses)</b>	12(a)	<b>(5,740)</b>	(2,120)	<b>(5,146)</b>	(1,858)
<b>Adjustment to deferred pension funding</b>		<b>5,740</b>	2,120	<b>5,146</b>	1,858
		-	-	-	-
Currency exchange gains / (losses)		-	-	-	-
<b>Total recognised gain / (loss) for the year</b>		<b>-</b>	-	<b>-</b>	-

The notes on pages 54 to 75 and the appendix on page 76 form part of these accounts.



## STATEMENT OF FINANCIAL POSITION as at 31 December 2020

	Notes	2020	2019	2020	2019
		€'000	€'000	£'000	£'000
<b>Fixed Assets</b>					
Tangible Assets	8(a)	292	183	262	156
Intangible Assets	8(b)	76	70	68	59
<b>Total Fixed Assets</b>		<b>368</b>	253	<b>330</b>	215
<b>Current Assets</b>					
Debtors amounts falling due within one year	9(a)	64,169	51,435	57,712	43,701
Cash & Cash Equivalents	10	96,548	77,352	86,832	65,719
<b>Total Current Assets</b>		<b>160,717</b>	128,787	<b>144,544</b>	109,420
<b>Current Liabilities</b>					
Creditors amounts falling due within one year	11(a)	(147,952)	(125,601)	(133,063)	(106,713)
<b>Net Current (Liabilities) / Assets</b>		<b>12,765</b>	3,186	<b>11,481</b>	2,707
Debtors - amounts falling due after more than one year	9(b)	5,052	3,981	4,544	3,382
<b>Total Assets less Current Liabilities, before Non-Current Liabilities</b>		<b>18,185</b>	7,420	<b>16,355</b>	6,304
Creditors - amounts falling due after more than one year	11(b)	(17,818)	(7,167)	(16,025)	(6,089)
<b>Retirement Benefits</b>					
Deferred pension funding	12(a)	24,490	18,115	22,025	15,391
Pension liabilities	12(a)	(24,490)	(18,115)	(22,025)	(15,391)
<b>Total Net Assets</b>		<b>367</b>	253	<b>330</b>	215
<b>Represented by:</b>					
<b>Capital and Reserves</b>					
Income Account Reserve		-	-	-	-
Capital Grant Reserve		367	253	330	215
		<b>367</b>	253	<b>330</b>	215

The accounts were approved by the Chief Executive on 7 October 2021

**GINA MCINTYRE, Chief Executive Officer**

The notes on pages 54 to 75 and the appendix on page 76 form part of these accounts.



## STATEMENT OF CHANGES IN EQUITY as at 31 December 2020

### Income Account Reserve

	2020	2019	2020	2019
	€'000	€'000	£'000	£'000
Balance at 1 January	-	-	-	-
(Deficit) / Surplus for the year	-	-	-	-
Actuarial Gain / (Loss)	(5,740)	(2,120)	(5,146)	(1,858)
Deferred Pension Funding	5,740	2,120	5,146	1,858
Exchange Gain/(Loss)	-	-	-	-
<b>Balance at 31 December</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### Capital Grant Reserve

	2020	2019	2020	2019
	€'000	€'000	£'000	£'000
At 1 January	253	237	215	212
Capital funding receivable during the period	103	47	91	41
Funding received via technical assistance	99	52	88	46
Profit / loss on disposal of fixed assets	-	-	-	-
Less amount released to income and expenditure account	(88)	(83)	(79)	(74)
Difference on foreign exchange translation	-	-	15	(10)
<b>At 31 December</b>	<b>367</b>	<b>253</b>	<b>330</b>	<b>215</b>
Total Equity at Year End	<b>367</b>	<b>253</b>	<b>330</b>	<b>215</b>

The notes on pages 54 to 75 and the appendix on page 76 form part of these accounts.





## STATEMENT OF CASH FLOWS for the year ended 31 December 2020

	Notes	2020	2019	2020	2019
		€'000	€'000	£'000	£'000
<b>Net cash generated from Operating Activities</b>	13.1	<b>14,915</b>	35,981	<b>17,281</b>	28,717
<b>Cash Flows from investing activities</b>					
Payments to acquire fixed assets		<b>(202)</b>	(99)	<b>(179)</b>	(87)
<b>Cash Flows from financing activities</b>					
Capital funding received		<b>202</b>	99	<b>179</b>	87
<b>Net increase / (decrease) in cash and cash equivalents</b>		<b>14,915</b>	35,981	<b>17,281</b>	28,717
<b>Cash and cash equivalents at the beginning of the year</b>	13.2	<b>81,633</b>	41,371	<b>69,551</b>	37,002
<b>Cash and cash equivalents at the end of the year</b>		<b>96,548</b>	77,352	<b>86,832</b>	65,719

The notes on pages 54 to 75 and the appendix on page 76 form part of these accounts.



## Notes to the Accounts for the year ended 31 December 2020

### 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 and Reform (DPER), in June 2017, the financial statements have been prepared in accordance with the historical cost convention.

#### 1.2. Income and Expenditure

Income includes cash grants received from the Department of Finance (DoF) in Northern Ireland and the Department of Public Expenditure and 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 the 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 £500 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 and Creditors

Debtors are stated after providing for any bad or doubtful debts (if applicable). Creditors relates to the operational activities of the 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 and 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 2020 and 2019 are as follows:

	<b>2020</b>	<b>2019</b>
Average rate £1 = €1.115		£1 = €1.141
Year-end rate £1 = €1.112		£1 = €1.177

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

	DOF €'000	DPER €'000	TOTAL 2020 €'000	TOTAL 2019 €'000
<b>Grant receivable:</b>				
Administration and Expenses	1,112	986	2,098	2,069
Capital funding	55	48	103	47
<b>Total</b>	<b>1,167</b>	<b>1,034</b>	<b>2,201</b>	<b>2,116</b>

### Split as follows:

Grants credited to Income Statement	1,112	986	2,098	2,069
Grants credited to Capital Grant Reserve	55	48	103	47
<b>Total</b>	<b>1,167</b>	<b>1,034</b>	<b>2,201</b>	<b>2,116</b>

	DOF £'000	DPER £'000	TOTAL 2020 £'000	TOTAL 2019 £'000
<b>Grant receivable:</b>				
Administration and Expenses	997	884	1,881	1,814
Capital funding	48	43	91	41
<b>Total</b>	<b>1,045</b>	<b>927</b>	<b>1,972</b>	<b>1,855</b>

### Split as follows:

Grants credited to Income Statement	997	884	1,881	1,814
Grants credited to Capital Grant Reserve	48	43	91	41
<b>Total</b>	<b>1,045</b>	<b>927</b>	<b>1,972</b>	<b>1,855</b>

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:

<b>Income</b>		<b>Central</b>	<b>Administration</b>	<b>TOTAL</b>	<b>TOTAL</b>
		<b>Payments</b>		<b>2020</b>	<b>2019</b>
		<b>Unit</b>			
		<b>€'000</b>	<b>€'000</b>	<b>€'000</b>	<b>€'000</b>
Grant from Sponsor Departments (Administration)	(i)	-	2,098	2,098	2,069
Grants from Accountable Departments (Programmes)	(ii)	14,152	-	14,152	16,533
Other Operating Income		-	38	38	2
Capital Grant Release		-	88	88	83
Claims receivable from the EU		80,196	-	80,196	93,690
N/S Pension Scheme Funding		-	1,659	1,659	1,424
		<b>94,348</b>	<b>3,883</b>	<b>98,231</b>	<b>113,801</b>
<b>Expenditure</b>					
Depreciation		-	(88)	(88)	(78)
Staff Costs		-	(3,039)	(3,039)	(2,898)
Other Operating Costs		-	(718)	(718)	(600)
Interest repayable to Finance Departments		-	(38)	(38)	(2)
Project Payments		(94,348)	-	(94,348)	(110,223)
		<b>(94,348)</b>	<b>(3,883)</b>	<b>(98,231)</b>	<b>(113,801)</b>
<b>Surplus / (Deficit)</b>		-	-	-	-

<b>Income</b>		<b>Central</b>	<b>Administration</b>	<b>TOTAL</b>	<b>TOTAL</b>
		<b>Payments</b>		<b>2020</b>	<b>2019</b>
		<b>Unit</b>			
		<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Grant from Sponsor Departments (Administration)	(i)	-	1,881	1,881	1,814
Grants from Accountable Departments (Programmes)	(ii)	12,688	-	12,688	14,490
Other Operating Income		-	35	35	2
Capital Grant Release		-	79	79	74
Claims receivable from the EU		71,899	-	71,899	82,112
N/S Pension Scheme Funding		-	1,488	1,488	1,248
		<b>84,587</b>	<b>3,483</b>	<b>88,070</b>	<b>99,740</b>
<b>Expenditure</b>					
Depreciation		-	(79)	(79)	(68)
Staff Costs		-	(2,726)	(2,726)	(2,540)
Other Operating Costs		-	(643)	(643)	(528)
Interest repayable		-	35	35	(2)
Project Payments		(84,587)	-	(84,587)	(96,602)
		<b>(84,587)</b>	<b>(3,483)</b>	<b>(88,070)</b>	<b>(99,740)</b>
<b>Surplus / (Deficit)</b>		-	-	-	-



### 3. OPERATIONAL ANALYSIS (cont'd)

(i) 'Grant from Sponsor Departments' includes funding for running costs receivable from the SEUPB's Sponsor Departments (DoF and 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 €94,348k (£84,587k) can be analysed by Programme as follows:

	€'000	£'000
<b>PEACE IV</b>	42,592	38,185
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. In 2020, €2.7m of expenditure related to Technical Assistance with the balance of €39.9m relating to project expenditure.		
<b>INTERREG VA</b>	51,756	46,402
Programme grants were used to help overcome issues that arise from the existence of a border. Grant activities included research and Innovation for cross-border enterprise development, environmental initiatives, sustainable transport projects and cross border health and social care activities. In 2020, €14.8m of project expenditure related to Research and Innovation, €20.6m on Environment, €3.3m on Sustainable Transport and €11.1m on Health. Expenditure relating to Technical assistance totalled €1.9m.		
	<b>94,348</b>	<b>84,587</b>

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 2020 the value of Scottish 'match funding' amounted to approximately €0.56m (2019: €0.02m).

Included within 'Project Payments' are Technical Assistance costs (TA) incurred by the SEUPB amounting to €4.6m (£4.1m) in 2020, €5.3m (£4.6m) in 2019. 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:

	€'000	£'000
<b>2020</b>		
The SEUPB	4,566	4,093
	<b>4,566</b>	<b>4,093</b>
<b>2019</b>		
The SEUPB	5,294	4,640
	<b>5,294</b>	<b>4,640</b>



#### 4. OTHER OPERATING INCOME\EXPENDITURE

	2020 €'000	2019 €'000	2020 £'000	2019 £'000
Interest Receivable	38	2	35	2

#### 5. STAFF COSTS

(a) The average number of employees throughout 2019 (full time equivalent, including temporary staff) was:

	2020	2019
Senior Management	3	4
Programme Management	7	7
Project Assessment and Support (including verification)	33	37
Corporate Services (including project payments and certification)	15	17
Total	58	65

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

	2020 €'000	2019 €'000	2020 £'000	2019 £'000
Wages and Salaries	2,401	2,350	2,153	2,060
Temporary agency staff	491	520	440	456
Social Security Costs:	244	241	219	211
Other Pension Costs:				
- Current service and interest costs (Note 12c)	1,791	1,511	1,606	1,324
	<b>4,927</b>	4,622	<b>4,418</b>	4,051
Funded via PEACE IV Technical Assistance	(944)	(879)	(846)	(770)
Funded via INTERREG VA Technical Assistance	(944)	(845)	(846)	(741)
<b>Total</b>	<b>3,039</b>	<b>2,898</b>	<b>2,726</b>	<b>2,540</b>

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 2020 amounted to £239,411 (2019: £236,492).



## 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 2020.

## 7. OTHER OPERATING COSTS

	<b>2020</b>	<b>2019</b>	<b>2020</b>	<b>2019</b>
	<b>€'000</b>	<b>€'000</b>	<b>£'000</b>	<b>£'000</b>
Office Premises Costs	647	598	579	524
ICT	338	167	303	146
Other Administration	32	44	29	39
Travel and Subsistence	26	123	23	112
Training and Subscriptions	39	54	35	47
Other Professional Services	531	330	476	289
Audit fees				
External Audit	31	30	28	26
Audit Authority	263	265	236	232
Other Audit (incl. Internal audit)	45	49	40	43
Communications	172	176	154	154
Programme Management & Evaluation	999	494	896	433
Project Assessment, Implementation & Monitoring	294	434	264	380
<b>TOTAL GROSS OPERATING COSTS</b>	<b>3,417</b>	<b>2,764</b>	<b>3,063</b>	<b>2,425</b>
Funded by Technical Assistance	(2,699)	(2,164)	(2,420)	(1,897)
<b>TOTAL NET OPERATING COSTS</b>	<b>718</b>	<b>600</b>	<b>643</b>	<b>528</b>

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 £99 in 2020 (2019: £5,364).

The External Audit Fee for the Northern Ireland Audit Office (NIAO) is £28,000 in 2020 (2019: £26,000).



## 8. FIXED ASSETS

### (a) Tangible Assets

	Leasehold Improvements €'000	Office Equipment €'000	Computer Equipment €'000	Fixtures & Fittings €'000	Total €'000
<b>Cost or Valuation</b>					
At 1 January 2020	1,253	65	741	146	2,205
Additions	0	0	170	0	170
Disposals	0	0	0	0	0
At 31 December 2020	1,253	65	911	146	2,375
<b>Depreciation</b>					
At 1 January 2020	1,206	40	657	119	2,022
Provision for year	12	4	40	5	61
Depreciation on disposals	0	0	0	0	0
At 31 December 2020	1,218	44	697	124	2,083
<b>Net Book Value (€)</b>					
At 31 December 2020	35	21	214	22	292
At 31 December 2019	47	25	84	27	183
<b>Net Book Value (£)</b>					
	£'000	£'000	£'000	£'000	£'000
At 31 December 2020	40	21	221	23	305
Currency Translation Adjustment	(8)	(3)	(29)	(3)	(43)
At 31 December 2020 (as adjusted)	32	18	192	20	262
At 31 December 2019	40	21	72	23	156

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 (Cont'd)

### (b) Intangible Assets

#### Software Licences €'000

#### Cost or Valuation

At 1 January 2020	495
Additions	33
Disposals	
At 31 December 2020	<u>528</u>

#### Depreciation

At 1 January 2020	425
Provision for year	27
Disposals	
At 31 December 2020	<u>452</u>

#### Net Book Value (€)

<b>At 31 December 2020</b>	<b><u>76</u></b>
<b>At 31 December 2019</b>	<b><u>70</u></b>

#### Net Book Value (£)

<b>At 31 December 2020</b>	<b>89</b>
<b>Currency Translation Adjustment</b>	<b>(21)</b>
<b>At 31 December 2020 (as adjusted)</b>	<b><u>68</u></b>
<b>At 31 December 2019</b>	<b><u>59</u></b>

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	2020 €'000	2019 €'000	2020 £'000	2019 £'000
Prepayments and accrued income	(i)	40,325	43,478	36,268	36,941
Amounts due from EU Commission	(ii)	23,805	7,873	21,409	6,689
Other debtors		39	84	35	71
		<b>64,169</b>	<b>51,435</b>	<b>57,712</b>	<b>43,701</b>

### 9(b) DEBTORS AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	Note	2020 €'000	2019 €'000	2020 £'000	2019 £'000
Amounts due from EU Commission	(ii)	5,052	3,981	4,544	3,382
		<b>5,052</b>	<b>3,981</b>	<b>4,544</b>	<b>3,382</b>

(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 2020 a total of €28.86m (£25.95m) related to submitted and unsubmitted claims receivable from the EU Commission. €23.80m (£21.41m) was due within one year and €5.05m (£4.54m) due after one year.



## 10. CASH AND CASH EQUIVALENTS

	Note	2020 €'000	2019 €'000	2020 £'000	2019 £'000
Cash at bank:					
-Held for administration payments		283	750	255	637
-Held for Programme payments	(i)	96,265	76,602	86,577	65,082
<b>Total</b>		<b>96,548</b>	<b>77,352</b>	<b>86,832</b>	<b>65,719</b>

(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 2020, the balance included €36.62m (£32.94m) relating to EU advance payments for PEACE IV and INTERREG VA.

## 11(a) CREDITORS AMOUNTS FALLING DUE WITHIN ONE YEAR

	Note	2020 €'000	2019 €'000	2020 £'000	2019 £'000
Trade and Project Creditors		1	4,463	1	3,792
Accruals and Deferred Income	(i)	74,465	62,493	66,971	53,095
ERDF due to Accountable Departments / EU Commission	(ii)	73,115	58,359	65,757	49,583
Other amounts due to Departments	(iii)	371	286	334	243
		<b>147,952</b>	<b>125,601</b>	<b>133,063</b>	<b>106,713</b>



## 11(b) CREDITORS AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	Note	2020 €'000	2019 €'000	2020 £'000	2019 £'000
ERDF due to Accountable Departments	(ii)	17,818	7,167	16,025	6,089
		<b>17,818</b>	<b>7,167</b>	<b>16,025</b>	<b>6,089</b>

(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 2020 the amount due to Departments in respect of PEACE IV and INTERREG VA was €36.49m (£32.82m) due for reimbursement within one year and €10.55m (£9.49m) due for reimbursement after one year.

At 31 December 2020 the amounts due to the EU Commission in respect of over-recoveries relating PEACE IV and INTERREG VA was €7.27m (£6.54m), due for reimbursement at the end of the programme.

Advances of €36.62m (£32.94m) 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 the SEUPB's Sponsor Departments.

## 12. PENSIONS

### a) Movement in Net Pension Liability during the financial year

	2020 €'000	2019 €'000	2020 £'000	2019 £'000
Net Pension Liability at 1 January	18,115	13,698	15,391	12,285
Current Service Cost	1,440	1,134	1,291	994
Interest on scheme liabilities	351	385	315	337
Actuarial (gain) / loss - inc. currency movements	5,740	2,120	5,146	1,858
Net transfers in / (out)	0	(8)	0	(7)
Benefits paid during the year	(132)	(87)	(118)	(76)
Currency Translation	(1,024)	0	0	0
Net Pension Liability at 31 December	<b>24,490</b>	<b>18,115</b>	<b>22,025</b>	<b>15,391</b>

Member contributions are included within the Current Service Cost, and amounted to £106k (€118k) in 2020, and £117k (€133k) in 2019. 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:

Experience gain / (loss)	316	281	283	246
Gain / (Loss) due to changes in demographic assumptions	(178)		(160)	0
Gain / (Loss) due to currency movements	(165)	126	(148)	110
Gain / (Loss) on change of financial assumptions (inc currency movements)	(5,713)	(2,527)	(5,121)	(2,214)
<b>Actuarial (loss) / gain</b>	<b>(5,740)</b>	<b>(2,120)</b>	<b>(5,146)</b>	<b>(1,858)</b>

"The main elements of the actuarial loss of £5,146,000 are outlined below.

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

- The change in financial assumptions including a fall in the Northern and Southern discount rates, which results in an increase in the value of the liabilities, as shown in the "Gain / (loss) due to change in financial assumptions" item in the disclosures;
- The change in demographic assumptions including an update to the mortality assumption, which results in a small increase in the value of the liabilities, as shown in the "Gain / (loss) due to change in demographic assumptions" item in the disclosures; and
- An increase in the liabilities due to unfavorable currency movements, as shown in the "Gain / (loss) due to currency movements" item in the disclosures.

These have been partially offset by:

- An experience gain on the liabilities which arises due to membership movements, as shown in the "Experience gain / (loss)" item in the disclosures.





## 12. PENSIONS (Cont'd)

### Income and 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 and Expenditure Account

	<b>2020</b>	<b>2019</b>	<b>2020</b>	<b>2019</b>
	<b>€'000</b>	<b>€'000</b>	<b>£'000</b>	<b>£'000</b>
Current Service Cost	1,440	1,134	1,291	994
Other Finance Cost	351	385	315	337
Benefits paid during the year	(132)	(87)	(118)	(76)
Pension Transfers In / (Out)	0	(8)	0	(7)
	<b>1,659</b>	<b>1,424</b>	<b>1,488</b>	<b>1,248</b>

The deferred funding asset for pensions as at 31 December 2020 amounted to €25.923m (£22.025m) and 2019: €18.115m (£15.391m).

#### c) Current service pension costs charged to expenditure:

	<b>2020</b>	<b>2019</b>	<b>2020</b>	<b>2019</b>
	<b>€'000</b>	<b>€'000</b>	<b>£'000</b>	<b>£'000</b>
Current service cost	1,440	1,134	1,291	994
Interest on Pension Scheme Liabilities	351	386	315	337
Pension Transfers In / (Out)	0	(8)	0	(7)
	<b>1,791</b>	<b>1,511</b>	<b>1,606</b>	<b>1,324</b>



## 12. PENSIONS (Cont'd)

### d) Deferred pension funding

	<b>2020</b> <b>€'000</b>	<b>2019</b> <b>€'000</b>	<b>2020</b> <b>£'000</b>	<b>2019</b> <b>£'000</b>
At 1 January	1,469	1,166	1,248	1,032
Increase (Decrease) in deferred pension funding	268	246	240	216
Currency translation adjustment	(82)	57	-	-
<b>At 31 December</b>	<b>1,655</b>	<b>1,469</b>	<b>1,488</b>	<b>1,248</b>

### e) History of defined benefit obligations

	<b>2020</b> <b>£'000</b>	2020 €'000	<b>2019</b> <b>£'000</b>	2019 £'000	<b>2018</b> <b>£'000</b>	2018 £'000	<b>2017</b> <b>£'000</b>	2017 £'000
Defined benefit obligations	<b>(22,025)</b>	(24,490)	<b>(15,391)</b>	(18,115)	<b>(12,285)</b>	(13,698)	<b>(12,209)</b>	(13,760)
Experience adjustment on liabilities including exchange rate effect gain / (loss)	<b>283</b>	316	<b>246</b>	281	<b>147</b>	167	<b>954</b>	1,088
Percentage of Scheme Liabilities	<b>-1.00%</b>	-1.00%	<b>1.60%</b>	-2.00%	<b>1.20%</b>	1.20%	<b>7.90%</b>	7.90%

## 12. PENSIONS (Cont'd)

### f) 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.

The valuation used for FRS 102 disclosures at 31 December 2020 has been carried out by a qualified independent actuary (Deloitte Total Rewards and Benefits Ltd). The results this year have been prepared by carrying out a full valuation of the Scheme's liabilities incorporating market conditions and scheme data at 31 December 2020.

The principal assumptions were as follows:

	31-Dec-20	31-Dec-19	31-Dec-18	31-Dec-17	31-Dec-16	31-Dec-15
Discount rate:						
NI	1.35%	2.10%	2.75%	2.50%	2.70%	3.70%
ROI	0.80%	1.30%	2.15%	2.10%	1.90%	2.65%
Inflation rate:						
NI	2.20%	2.00%	2.15%	2.10%	2.30%	1.90%
ROI	1.05%	1.15%	1.40%	1.65%	1.50%	2.00%
Rate of increase in salaries						
NI	2.20%	2.00%	2.15%	2.10%	2.30%	2.90%
ROI	2.20%	2.00%	2.15%	3.00%	3.00%	3.00%
Ave. rate of increase in pensions:						
NI	2.20%	2.00%	2.15%	2.10%	2.30%	1.90%
ROI (salary increases)	2.20%	2.00%	2.15%	3.00%	3.00%	3.00%
ROI (CPI)	1.05%	1.15%	1.40%	1.65%	1.50%	2.00%
Ave. expected future life at age 65 for:						
Male currently aged 65	22.3	22.0	21.9	22.1	22.2	21.9
Female currently aged 65	24.6	23.9	23.8	23.9	24.2	23.8
Male currently aged 45	23.6	23.4	23.3	23.5	23.9	23.1
Female currently aged 45	26.0	25.4	25.4	25.4	26.1	25.3



### 13. NOTES TO STATEMENT OF CASHFLOWS

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

	2020 €'000	2019 €'000	2020 £'000	2019 £'000
<b>Surplus / (deficit) for the period</b>	-	-	-	-
<b>Adjustment for non cash transactions</b>				
Exchange differences on translation of opening				
cash balances at 1 January	(4,281)	(2,179)	(3,832)	(1,852)
Depreciation	88	78	79	68
Capital Grant Release	(88)	(83)	(79)	(74)
Difference on Foreign Exchange Translation	(1)	(1)	-	-
Reserves offset against Departmental funding	-	-	-	-
<b>Adjustments for movements in working capital</b>				
(Increase) / decrease in debtors	(13,805)	(15,117)	(15,173)	(10,941)
Increase / (decrease) in creditors	33,002	53,283	36,286	41,516
<b>Net cash (outflow) / inflow from operating activities</b>	<b>14,915</b>	<b>35,981</b>	<b>17,281</b>	<b>28,717</b>

#### 13.2 Reconciliation of net cash outflow to movement in net debt

	2020 €'000	2019 €'000	2020 £'000	2019 £'000
Cash in bank at 1 January	77,352	39,192	65,719	35,150
Retranslation to current year exchange rates	4,281	2,179	3,832	1,852
	81,633	44,469	69,551	37,002
Net cash (outflow) / inflow	14,915	35,981	17,281	28,717
Cash in bank at 31 December	<b>96,548</b>	<b>77,352</b>	<b>86,832</b>	<b>65,719</b>

## 14. PROVISIONS AND 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.

The Department of Finance (Northern Ireland) continues to liaise with HM Treasury for proposals to address age discrimination in the wider public service schemes, as a consequence of the McCloud ruling. The Department's public service pensions consultation to remove the discrimination identified by the courts in the 2015 pension reforms closed in November 2020 and the outcome of the consultation was published a response on 25 February 2021.

Details of the consultation response are available at:

<https://www.finance-ni.gov.uk/publications/response-consultation-proposed-changes-transitional-arrangements-2015-schemes>

The rectification process is expected to be long and time-consuming, and will need to address fairly the issue of pension accruals since 2015 and where individuals may have been better off in new schemes. In this regard certain staff of the SEUPB who are scheme members of the Scheme, may need to be compensated for any discrimination suffered as a result of the transitional protections.

Quantifying the impact of the judgement at this stage is difficult as it will depend on the compensation awarded, members' future salary increases, length of service and retirement age, and whether (and when) members withdraw from active service. The terms of any possible settlement will require further consideration which will need approval by both the Department of Finance (Northern Ireland) and the Department of Public Expenditure and Reform (Ireland).

On this basis, 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 the SEUPB will be up to £350,000 as at 31 December 2020. (2019 - £250,000).

## 15. OPERATING LEASE COMMITMENTS

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

	<b>Land and Buildings 2020 €'000</b>	<b>Other 2020 €'000</b>	<b>Land and Buildings 2019 €'000</b>	<b>Other 2019 €'000</b>
The total of future minimum payments under non-cancellable leases for each of the following periods:-				
(i) not later than one year;	257	9	314	9
(ii) later than one year and not later than five years; and	946	15	1,044	25
(iii) later than five years.	-	-	220	-
	<b>1,203</b>	<b>24</b>	<b>1,578</b>	<b>34</b>

The total of future minimum payments under non-cancellable leases for each of the following periods:-

	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
(i) not later than one year;	231	8	267	8
(ii) later than one year and not later than five years; and	851	13	887	21
(iii) later than five years.	-	-	187	-
	<b>1,082</b>	<b>21</b>	<b>1,341</b>	<b>29</b>





## 16. CAPITAL COMMITMENTS

The SEUPB had no capital commitments at either 31 December 2020 or 31 December 2019.

## 17. GRANT COMMITMENTS

At 31 December 2020, the SEUPB had grant commitments to a number of Lead Partners, following the issue and acceptance of a number of Letters of Offer.

	<b>Grant awarded</b>	<b>Paid to date</b>	<b>Outstanding Commitment 31/12/2020</b>	<b>Outstanding Commitment 31/12/2019</b>
	<b>€'000</b>	<b>€'000</b>	<b>€'000</b>	<b>€'000</b>
PEACE IV	277,942	83,557	194,385	227,938
INTERREG VA	288,374	112,803	175,571	212,109
	<b>566,315</b>	<b>196,360</b>	<b>369,956</b>	<b>440,047</b>

The above commitments relate entirely to 2014-20 Programmes.

All LOOs issued in 2020 were denominated in Euros.

**18. RELATED PARTY TRANSACTIONS**

The SEUPB is a North South Implementation Body sponsored by the Department of Finance in Northern Ireland and the Department of Public Expenditure and 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.

**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 and 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 the SEUPB at 31 December 2020.

**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 09 September 2021.



## Appendix

Accounts directions given by the Northern Department of Finance and the Department of Public Expenditure 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 at 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; and
- 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.

*Sue Gray*

Signed by authority of the  
Department of Finance  
Dated: 19 March 2019

*Peter Cole*

Signed by authority of the  
Department of Public Expenditure and Reform  
Dated: 22 March 2019



Special EU Programmes Body  
Comhlacht na gClár Speisialta AE  
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