

The Football Licensing Authority

Annual Report and Accounts 2008/2009



Football Licensing Authority



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FOOTBALL LICENSING AUTHORITY

Annual Report and Accounts 2009

GOVERNMENT RESOURCES AND ACCOUNTS ACT 2000

Accounts, prepared pursuant to section 25(10) of the Government Resources and Accounts Act 2000, of the Football Licensing Authority of the year ended 31 March 2009, together with the Report of the Comptroller and Auditor General thereon.

Presented pursuant to section 25(10) of the Government Resources and Accounts Act 2000

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The Chief Executive's report

Introducing the FLA

1. The twentieth anniversary of the Hillsborough Disaster is a powerful reminder of the dangers present at any mass gathering in a confined space. We were established in 1990 in the aftermath of the Disaster to ensure the implementation of the Government's policy on spectator safety, based upon the recommendations of Lord Justice Taylor's Inquiry. We are convinced that the analysis and conclusions of the Taylor report are as valid today as when they were first formulated.

2. Our priority remains that all spectators, regardless of age, gender, ethnic origin, disability or the team that they support, should be able to attend sports grounds in safety, comfort and security. Over time our role has become steadily less directive and more advisory. We are now focusing increasingly on monitoring the performance of the local authorities and on assisting them and the clubs to identify and resolve safety issues for themselves.

3. The past twenty years have seen major improvements in the structures and facilities of the grounds, in safety procedures, equipment and personnel, in intelligence-led policing, in the use of banning orders and the criminal law against the small antisocial minority and in the overall co-ordination by the different agencies working together in a single coherent structure with a common philosophy. Nevertheless, we need to guard against the possibility that the lessons of Hillsborough may be forgotten, either through the passage of time, through complacency or because of financial pressures upon clubs and local authorities. The absence of incidents does not mean that the risks no longer exist.

4. Our core functions are listed in our funding agreement for 2008/09 to 2010/11. These are derived from the Football Spectators Act 1989 and / or undertaken under delegated powers from the Department for Culture, Media and Sport ("DCMS"). They are:

- a to implement the Government's policies on ensuring the reasonable safety and management of spectators at Premier League, Football League and international football grounds in England and Wales, in particular by:
 - keeping under review the discharge by local authorities of their functions under the Safety of Sports Grounds Act 1975 in relation to such grounds;
 - ensuring that clubs take responsibility for managing safety at their grounds to a reasonable standard;
 - enforcing the Government's policy that all Premier League, Championship and international grounds become and remain all seated;
 - advising and assisting local authorities, clubs and other relevant parties;
- b to deploy our experience and expertise to advance the Government's policies on safety at sporting events, in particular by:
 - advising the Government on sports ground policy and safety issues;
 - advising local authorities, ground management and other responsible bodies or individuals on request; and
 - promoting British expertise overseas.

5. We derive our strategic priorities for the year from these core functions. This report examines our performance and highlights our main achievements in the light of the strategic priorities for 2008/09 (see paragraphs 21 a – e below).

Corporate governance

6. The accounts have been prepared in the form directed by the Secretary of State for Culture, Media and Sport on 10 June 2002, with the approval of the Treasury, in accordance with paragraph 23 of Schedule 2 to the Football Spectators Act 1989. The FLA can supply a copy of the accounts direction on request.

7. The Comptroller and Auditor General is the appointed auditor for the report and accounts which are laid before Parliament by the Secretary of State in accordance with paragraph 26 of the Football Spectators Act 1989.

8. As Accounting Officer, as far as I am aware, there is no relevant audit information of which our auditors are unaware. I have taken all reasonable steps as Accounting Officer to make myself aware of any relevant audit information and to establish that our auditors are aware of that information.

9. The FLA Board Members during 2008/09 were:

Mr Anthony J Speed CBE QPM DL	Chairman
Mr Brendon Batson MBE	
Miss Pamela Carvell	(retired 18 July 2008)
Mr Paul Darling QC	(appointed 1 October 2008)
Dr Jim Dickie	
Mr John Garner OBE TD	(resigned 1 September 2008)
Dr Brian Robertson OStJ TD MIEM	(retired 18 July 2008)
Ms Julie Summerell	
Mr John Woodrow MVO FCA	

10. The FLA Board has a corporate responsibility for:

- ensuring that the FLA complies with any statutory and administrative requirements for the use of public funds and does not exceed its statutory powers or delegated authority;
- ensuring that high standards of propriety and corporate governance are observed at all times;
- establishing the overall direction of the FLA within the policy and resources framework agreed with the Secretary of State; and
- overseeing the delivery of planned results through the monitoring of performance against objectives.

11. No Member declared any directorships or interests that might conflict with their responsibilities at the FLA. Copies of the Register of Members' Interests are available on request.

12. Our management staff are:

John de Quidt	Chief Executive and Accounting Officer
Keith Sears	Safety policy, human resources and communications
Guy Longhorn	Finance, Office Manager, IT
Nikki Rutherford	Licensing, safety casework and information
Jason Clotworthy	Website, IT services, financial support
Stephen Podd	Administrative support

13. At 31 March 2009, our Grade A Inspectors and the local authorities in relation to which they had primary responsibility were as follows:

Malcolm Collier MBA FIFireE

Brighton and Hove, Croydon, Greenwich, Hammersmith and Fulham, Hampshire, Hounslow, Lewisham, Medway, Portsmouth, Reading, Southampton.

Lou Elliston MA

Barking and Dagenham, Barnet, Brent, Buckinghamshire, Essex, Haringey, Hertfordshire, Islington, Luton, Milton Keynes, Newham, Southend-on-Sea, Suffolk, Waltham Forest.

Martin Girvan BSc MILAM

Birmingham, Coventry, Leicester, Lincolnshire, Norfolk, Northamptonshire, Nottingham, Nottinghamshire, Peterborough, Sandwell, Walsall, Wolverhampton.

John Perkins

Bournemouth, Bristol, Cardiff, Devon, Gloucestershire, Herefordshire, Plymouth, Somerset, Swansea, Swindon.

Rick Riding MRICS MIFireE MBEEng MBA

Blackburn with Darwen, Blackpool, Bolton, Cumbria, Darlington, Hartlepool, Lancashire, Middlesbrough, Newcastle upon Tyne, Sunderland.

Ian Smith MRICS DMS MCIM

Barnsley, Bradford, Derby, Derbyshire, Doncaster, Kirklees, Kingston-upon-Hull, Leeds, North East Lincolnshire, North Lincolnshire, Sheffield, Stoke-on-Trent.

Norman Whibley

Bury, Cheshire, Liverpool, Manchester, Oldham, Rochdale, Shropshire, Stockport, Trafford, Wigan, Wirral.

14. In December 2008, we appointed three Grade B Inspectors, in the first instance to audit the local authority checks of club records. These are:

Paula Kadiri	North
Mark Smith	Midlands
Robin Wood	South

15. The Chief Executive and staff are covered under the provisions of the Principal Civil Service Pension Scheme for which greater detail is provided in Note 9 of the Notes to the Accounts.

16. Under the Race Relations (Amendment) Act 2000 we are required to have due regard to the need to eliminate unlawful discrimination and to provide equality of opportunity and good relations between persons of different racial groups. We must also monitor, by reference to the racial groups to which they belong, the numbers of staff in post and applicants for employment, training and promotion from each such group. For the year ended 31 March 2009, the figures were as follows:

	Staff in post	Applicants for appointment ²	Appointed	Applicants for training
White	14	63	2	4
Black	0	4	0	0
Asian	0	4	0	0
Mixed race ¹	2	1	1	0
Irish	0	2	0	0

Notes: 1- Both are White and Black African.

2- 63 White British, 2 African, 2 Caribbean, 3 Pakistani, 1 Bangladeshi, 1 White British / African, 2 Irish.

There were no applications for promotion.

17. We have always been formally committed to a policy of equal opportunity for all our staff regardless of ethnic origin, religious belief, gender, sexual orientation, disability or any other irrelevant factor. The Chief Executive takes personal responsibility in this area. He maintains a zero tolerance of any material that could be regarded as offensive on any of these grounds.

18. We have always supported the Better Payment Practice Code and its predecessor. In every case during the past year we have paid in full within the previously-agreed period, subject only to satisfactory performance by the supplier and the timely presentation of an accurate invoice. At the end of the year there were no outstanding invoices for payment from trade creditors.

Financial review

19. The accounts have been prepared in accordance with the Accounts Direction given by the Secretary of State for Culture, Media and Sport with the consent of HM Treasury. Net operating costs for the year amounted to £1,073,336 (£1,214,141 in 2007/08). The decrease in operating costs between the years was mainly as a result of changes to the staff grade mix.

20. The balance sheet at 31 March 2009 shows net assets of £320,785 (£163,121 in 2007/08). The Accounts also disclose the anticipated commitments falling due in future years in respect of the lease of our current Headquarters until September 2010.

Strategic priorities

21. The following achievements should be seen in the context of our five long-term strategic priorities as set out in our annual business plan for 2008/09.

a. Safety certification

To continue to work with local authorities in respect of safety certification.

- The existing system of safety certification of sports grounds has generally worked well but requires detailed local authority oversight. This may be seen as disempowering the club. We have therefore formulated proposals whereby the ground management would produce a full risk assessment and an operations manual, which would then be presented to the local authority for ratification. We are discussing various practical issues with DCMS and a small focus group of local authorities before we consult more widely.
- Our single most important statutory task is to keep under review how local authorities issue, monitor, enforce and amend safety certificates to grounds that host designated football matches. Following the restructuring of our inspectorate, we have undertaken a detailed audit of steward numbers and training, structural reports and test certificates, and safety management and match day records. This was largely completed by 31 March. We are following up the findings with the local authorities.
- Although we are empowered to require a particular local authority either to provide us with specified information or to insert particular conditions in the safety certificate, once again this did not prove necessary. We have always found it more effective to identify and promulgate good practice through personal contact. We undertake this mainly by attending the Safety Advisory Group ("SAG") meetings as invited observers and through one to one meetings.
- We are conscious, however, that it is easier to measure activity than performance. The best indicator of success is when we do not have to intervene, either because all is in order or because the local authority is well on top of the matter. In 2008/09 we provided proactive advice and guidance in respect of spectator safety or local authority procedures at 15 grounds. In six cases we helped local authorities identify how best to handle disagreements between clubs and the police over ground capacities or safety certificate requirements.

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- During the course of the year, local authorities reduced capacities at five grounds (down from seven in 2007/08) because of their inadequate physical condition, and / or safety management. The capacities at a number of other grounds were reduced for particular matches, either by the local authority or by the club itself to counter the effects of persistent standing by one or more visiting clubs.

b. Spectator accommodation

To maintain and build on the achievements of the Government's policies on spectator accommodation.

- In April 2008 we formally reminded the local authorities that responsibility for addressing the issue of standing in seated areas lies with the clubs and, above them, with the local authorities. The local authority should therefore require any club that had reason to believe that spectators might stand persistently in any seated area to produce an event specific risk assessment and a management plan for addressing this issue. The local authority should ensure that the club had undertaken this risk assessment; should scrutinise its management plan; and should identify whether and, if so, what further action the club should take. Should the club fail to act, the local authority should implement such measures as it considered necessary to secure the reasonable safety of spectators.
- In April 2008, following a formal request from the Secretary of State, we consulted the local authorities responsible for Cardiff City, Doncaster Rovers and Swansea City FCs over whether our licences for the 2008/09 season should require these clubs to make their grounds all seated. We also consulted the clubs. The cases of Doncaster Rovers and Swansea City were straightforward. Both already had all-seated grounds on their promotion to the Championship.
- Construction of the new ground for Cardiff City was underway but would not be completed for the 2008/09 season. The club therefore applied for and was granted a third and final extension of the deadline to 31 July 2009. The Secretary of State emphasised that no further extension would be granted. Neither the local authority nor the club raised any objections to the inclusion of the proposed licence conditions for 2009/10.
- At the end of May Rotherham United FC announced that it intended to play its matches at the Don Valley Stadium in Sheffield during the 2008/09 and subsequent seasons. Because the club's existing ground was already required to be all seated, this provision also applied to Don Valley.
- We issued all but one of the licences for 2008/09 shortly before the expiry of those for 2007/08. That for Rotherham United was issued on 7 August, as soon as the Football League had formally registered Don Valley as the club's new ground. It was able to play its first home League match there on 9 August.
- We did not refuse or revoke any licences. Nor did we insert any conditions beyond those necessary to enforce the policies on seating and standing accommodation and those governing inspection, which are mandatory under the Football Spectators Act 1989. We monitored all clubs' compliance with the terms of their licences. We observed no breaches; nor were any drawn to our attention.

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- By 1 April 2009, there were 72 all-seated Premiership, Football League and international football grounds (not including Cardiff City). However, there will be no increase during 2009/10 because at least one club with an all-seated ground is being relegated to the Football Conference.

c. Spectator safety

To take forward the review and updating of guidance on technical, safety management, stewarding and procedural issues.

- The fifth edition of the Guide to Safety at Sports Grounds (“the Green Guide”) was published in June 2008. We gave a number of presentations on these changes to local authority representatives and to club safety officers. The Guide is widely regarded as the leading document on spectator safety both at home and in Europe. The European football authorities (UEFA) and a number of countries have indicated that they intend to apply all or part of it.
- We circulated our draft guidance on safety management to the key interested parties for comment in March 2009. The document picks up and amplifies some of the themes in the Green Guide, in particular the responsibility of ground management to produce a management plan, based upon risk assessments.
- The Working Group on Dynamic Performance published its final report in March 2009. We alerted the local authorities to the Working Group’s recommendations, in particular on the testing of existing grandstands. Beyond that, our role is merely to ensure that these authorities act in accordance with due process.
- Most local authorities have now included a requirement in the safety certificate that all stewards should be trained, assessed and qualified to a requisite standard within a prescribed period. Most football safety stewards have been or are being trained and assessed to this standard. We are now working to ensure that the record keeping provides a full and accurate audit trail.
- The football authorities’ existing steward training syllabus has stood the test of time well and has proved reasonably robust. However, its structure no longer accords with the groupings of the units of the National Occupational Standards at level 2 in spectator safety. We are therefore assisting the football authorities’ focus group to recast the training package from eight modules into six and to update some of the technical information and presentation techniques.
- We are developing a training course for safety officers in conjunction with the Emergency Planning College (“EPC”). We envisage that the credits gained on this course, together with any other prior learning and experience, will count towards a relevant vocational or academic qualification at level 4 or 5.
- For the first time since the 2001/02 season the number of spectators reported as having been treated for injuries incurred at the ground and the number taken to hospital both rose significantly. This reversed the steady decline in reported injuries over the previous years. We believe that at least some of this increase is attributable to better reporting. However, we are aware of a number of significant errors in the returns, which we have been unable to correct. We very much depend upon the clubs to provide us with accurate returns. We are exploring whether, by changing the means by which we collect the information, we can further improve its accuracy. Further detailed information is available on our website.

d. Wider advisory role

To maintain and enhance our position as the Government's key advisor on sports ground safety and standards.

- The Government remains committed to extending our remit to the giving of advice in respect of spectator safety at grounds outside our current purview. A Private Member's Bill to this effect failed to secure a Second Reading.
- We are attending as an invited observer the meetings of the Safety Advisory Group for the Olympic Park established by the five London boroughs hosting the main events. We also seconded one of our Inspectors for a few days each month to the London Organising Committee for the Olympic Games.
- We have assisted the local authority take over responsibility for the safety certification of Ascot Racecourse from DCMS, for whom we had been acting.
- Over the past year there have been a number of disputes between individual clubs and the police over charging. We only become involved where the local authority has to consider whether to reduce the ground capacity if the police are excluded or choose not to attend. We have placed guidance on this and other frequently asked questions on our website.
- We have continued to develop our close links with the EPC. Together, we provided six training courses on Public Safety at Sports Grounds and Events for local authorities, clubs and emergency service personnel and four courses on Working in Safety Advisory Groups. Further courses are already scheduled for 2009/10. We jointly presented two PSSGE courses in Northern Ireland and two for particular local authorities in England. We are developing a further training course for safety officers.
- We participated in 18 national or international committees or working parties plus several others at local level on new sports grounds. We gave three television interviews, wrote two magazine articles and gave two formal interviews to the print media. We addressed eight national or international conferences or seminars. The feedback has invariably been positive.
- We value our ongoing relationship with the National Association of Disabled Supporters, with whom we have co-operated closely in relation to particular redevelopment projects. We responded to two motions that had been passed at the Football Supporters' Federation "Fans' Parliament" on the identification and training of match day stewards and on a bid for a "German-style" standing area.
- The Comité européen de Normalisation (CEN) is working to produce a new part in its guidance, to be entitled "Spectator Facilities – Safety Management". One of our Inspectors has been appointed as project leader.
- Our Chief Executive has played a major part in the production of international guidance documents for the Council of Europe and has contributed material to UEFA and the European Union Football Safety and Security Experts Think Tank.

e. Management issues

To refine and modernise our corporate governance, management and delivery structures to prepare for our proposed enhanced role.

- In May 2008, our Chairman and the Minister for Sport signed our funding agreement for the period 2008/09 to 2010/11. This provides us with the resources (some £1.3 million a year) necessary for the proposed expansion of our advisory role. We submitted all of our planning documents (the 2007/08 annual review of performance, 2008 annual report, 2009 risk register and 2009/10 annual business plan) to DCMS by the required target dates. No concerns were expressed on any of them.
- The 2006 Pre-Budget Report committed the Better Regulation Executive (“BRE”) and the National Audit Office to develop a process for assessing the regulatory performance of national regulators as part of the Government’s promise to reduce the burden on businesses. This involves reviews of each regulator designed to increase openness and transparency; highlight areas for development; and spread good practice. BRE proposes to adopt a proportionate, risk-based approach. We agreed with BRE that we would be reviewed at the end of the cycle in 2009 so that this did not cut across our work to identify a more bottom up approach to safety certification and our internal restructuring.
- We received 12 requests for information under the Freedom of Information Act (as compared with six during 2007/08). All but two of these appeared to come from persons associated with the Football Supporters’ Federation. Most of them related to persistent standing in seated areas and / or to our injury statistics. We responded to all of them within the period prescribed in the Act, though in two cases we had to send interim replies because the information was not yet available.
- We remain committed to the highest standards of probity, courtesy and helpfulness, in accordance with our published Code of Practice. We received no formal complaints during the year about the performance of our Members or staff.
- We reviewed the number, grading and functions of our Inspectors. We decided not to replace the three retiring Inspectors but instead to appoint three Grade B Inspectors to undertake different tasks. These took up post in December 2008.
- We upgraded our IT system with a new server and new Headquarters and Inspectorate computers. This has significantly increased the capacity and speed of the system. We are now ready to undertake the final outstanding tests of our business continuity plan.
- We offered two students from two schools in different London boroughs short periods of work experience. These proved highly successful.
- For a more detailed account of our activities during the year, see our Annual Review of Performance on our website www.flaweb.org.uk.

Meeting our key targets

22. In the context of our funding agreement and having regard to our annual risk register, we initially identified five key priorities for 2008/09.

Priority

Outturn

1 Review scope and coverage of safety certificate; formulate a less directive approach based upon risk assessment.	Draft guidance on safety certification being discussed with DCMS and focus group.
2 Ensure football clubs and authorities take responsibility for addressing persistent standing by their supporters, in particular away from home, through national and local measures.	Guidance issued in April 2008 to local authorities on requirement for club risk assessments and management plans. Premier League commissioned research. Football authorities circulating statistics.
3 Draft and promote guidance documents on technical, safety management, stewarding and procedural issues.	New Green Guide published June 2008. Draft guidance on safety management issued for public consultation March 2009. Work started on new guidance on toilets.
4 Expand specific advisory role beyond current remit to timetable agreed with DCMS.	Still awaiting extension of our powers. Assisting LOCOG, EU Think Tank, Council of Europe, CEN and Ascot on behalf of others.
5 Ensure that our organisation, staffing and business continuity plans are fit for our future expanded role.	Staffing and responsibilities restructured. Business continuity plans in place. IT system upgraded.

Highlights of the year

23. These were the main highlights of the year:

- publishing the fifth edition of the Guide to Safety at Sports Grounds;
- formulating preliminary proposals on safety certification for discussion with DCMS and a focus group of local authorities; and
- issuing our draft guidance on safety management for consultation.

24. Our other achievements have included:

- monitoring the progress of Cardiff City FC's new ground;
- overseeing and licensing Rotherham United's move from Millmoor to the Don Valley Stadium;
- issuing guidance to local authorities on the requirement for club risk assessments and management plans in relation to standing in seated areas;
- issuing advice to local authorities on the recommendations of the Working Group on Dynamic Performance on the testing of existing grandstands;
- providing well-received courses on safety at grounds and events and on safety advisory groups with the Emergency Planning College;
- assisting the recasting of the training package for ground safety stewards and initiating the development of a new training course for safety officers;
- contributing to the work of international bodies, in particular the Comité européen de Normalisation and the Council of Europe;
- restructuring the FLA and recruiting three new Inspectors Grade B.

Data loss disclosure

25. The Football Licensing Authority has suffered no protected personal data incident during 2008/09 or prior years and has made no such report to the Information Commissioners Office.

Developments since 1 April 2009

26. The Secretary of State decided to make an Order instructing us to include conditions requiring Cardiff City FC to provide only seated accommodation and to admit spectators only to seated accommodation in the licence that we will issue in respect of its new ground for the 2009/10 season.

27. Our Chairman, Mr Anthony Speed, retired on 16 April 2009 and was succeeded by Mr Paul Darling, who was already a Member of the Board.

JOHN DE QUIDT
Chief Executive

7 July 2009

Remuneration report

Statement of policy on the remuneration of senior members

1. For the purposes of the Remuneration report, the senior managers of the Football Licensing Authority are the Chairman, Board Members and the Chief Executive. All emolument figures below have been audited by the National Audit Office.

Chairman

2. The Chairman is appointed by the Secretary of State for a 3 year term. Chairmen can only be re-appointed for one further period of 3 years. On 16 April 2006, the Chairman was so re-appointed for his second period of office.

3. The Chairman's salary of £17,860 for the year is based on a commitment of 1 day a week and any increases are authorised by the Senior Salaries Review Body.

4. The Chairman receives normal travel and subsistence expenses as required but does not receive any benefit in kind.

5. The Chairman's post does not carry any entitlement to pension.

Board Members

6. Board Members are likewise appointed by the Secretary of State for a 3 year term and may only serve a maximum of two periods of 3 years each.

7. Board Members are paid a daily fee as authorised by DCMS and increases are authorised by the Senior Salaries Review Body.

8. Board Members receive normal travel and subsistence payments where appropriate but do not receive any benefit in kind.

9. Board Members do not have any provision for an FLA pension.

10. Details of the current year's emoluments paid to Board Members are as follows:

Board Member	Emoluments £
Mr B Batson	1,040
Miss P Carvell	780
Mr P Darling	2,600
Dr J Dickie	2,340
Mr J Garner	780
Dr B Robertson	260
Ms J Summerell	2,080
Mr J Woodrow	2,080

Chief Executive

11. The Chief Executive is a senior civil servant on loan to the FLA and is required to give 3 months notice. As such he receives a salary authorised by the DCMS Senior Civil Service Pay Committee. DCMS have the final responsibility for determining the basis and amount of the pay award and performance bonus, which is based on agreed performance indicators.

12. The Chief Executive does not receive any benefit in kind.

13. The Chief Executive, as a senior civil servant, is eligible for a pension provided by the Principal Civil Service Pension Scheme. The scheme is an unfunded multi-employer benefit scheme. Employers' contributions are assessed by the Scheme Actuary and are based on a percentage of pensionable pay, according to pay bands.

14. Full details of the Chief Executive's pay and pension costs are as follows:

	2009	2008
Salary Details	£	£
Salary	75,556	73,857
Performance Bonus	7,000	10,000
Pension Details	£ (k)	£ (k)
Real increase in pension at 60	0 – 2.5	0 – 2.5
Real increase in pension lump sum at 60	0 – 2.5	0 – 2.5
Pension at 31 March 2009	30 – 35	30 – 35
Lump sum at 31 March 2009	95 – 100	90 – 95
Cash equivalent transfer value at 31 March 2008*	690	633
Cash equivalent transfer value at 31 March 2009	738	723
Real increase in cash equivalent transfer value	1	10

*The figure may be different from the closing figure in last year's accounts. This is due to the CETV factors being updated to comply with the Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008.

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 figures include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their buying additional pension benefits at their own cost. CETVs are calculated in accordance with the Occupational Pension Schemes (Transfer Values) (Amendment) Regulations and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are drawn.

Real increase in CETV

This reflects the increase in CETV that is 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.

JOHN DE QUIDT
Chief Executive

7 July 2009

Statement of responsibilities of the Football Licensing Authority and its Chief Executive with respect to the accounts

Under paragraph 23 of Schedule 2 to the Football Spectators Act 1989 the Football Licensing Authority is required to prepare a statement of accounts for each financial year in the form and on the basis directed by the Secretary of State, with the approval of the Treasury. The accounts are prepared on an accruals basis and must show a true and fair view of the state of affairs of the Football Licensing Authority at the year end and of its income and expenditure and cash flows for the financial year.

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

- observe the Accounts Direction issued by the Secretary of State, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the accounts;
- prepare the accounts on a going concern basis, unless it is inappropriate to assume that the Football Licensing Authority will continue in operation.

The Chief Executive has been designated by the Accounting Officer for the Department for Culture, Media and Sport as the Accounting Officer for the Football Licensing Authority. His relevant responsibilities as Accounting Officer, including his responsibility for the propriety and regularity of the public finances for which he is answerable and for the keeping of proper records, are set out in Managing Public Money.

JOHN DE QUIDT
Chief Executive

7 July 2009

Statement on Internal Control

1. Scope of responsibility

As Accounting Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of the Football Licensing Authority's policies, aims and objectives, whilst safeguarding the public funds and departmental assets for which I am personally responsible, in accordance with the responsibilities assigned to me in Managing Public Money and ensuring compliance with the requirements of the FLA's Management Statement and Financial Memorandum and schedules 1 and 2 to the Secretary of State's Accounts Direction.

2. The purpose of the system of internal control

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the FLA's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically. Such a system of internal control has been in place in the Football Licensing Authority for the year ended 31 March 2009 and up to the date of approval of the annual report and accounts, and accords with Treasury guidance.

3. The capacity to handle risk

As Accounting Officer I undertake a full risk management review each year as the first stage of the FLA's planning cycle. This examines both the "risks" to the FLA from its policies and operations and those related to its constitution and internal management. The review sets out the chain of responsibility within the FLA for the management of risk. The review is then presented to the Board for their endorsement.

In this context, "risks" include hazards, uncertainties and opportunities. In practice, however, most of the risks confronting the FLA are potentially negative. Given the Government, media and public's general attitude to safety, the FLA has to adopt a generally risk averse approach.

4. The risk and control framework

As part of its oversight of spectator safety at football grounds that host designated matches, the FLA is required to manage risks which may have an impact upon the public. In this context it ensures that local authorities issue, monitor, review and enforce safety certificates to a reasonable standard. Its Inspectors undertake visits to grounds both on match days and when they are empty to ensure that responsibility for spectator safety is taken seriously.

The FLA's management of risk is embedded in policymaking, planning and delivery as follows:

- looking at how the activities of those with a role in ensuring the reasonable safety of spectators, namely the Government, the FLA itself, the local authorities and ground management, affect the FLA; and
- following a business risk management plan which identifies, analyses and evaluates by subject area the specific risks to the FLA arising from the responsibilities or activities of these bodies (and also from the media and the public who have no responsibilities but can affect the FLA).

5. Review of effectiveness

As Accounting Officer, I also 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 and the FLA's executive managers who have responsibility for the development and maintenance of the internal control framework, and comments made by the external auditors in their management letters and other reports. I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the FLA Board and the Audit Committee and plan to address weaknesses and ensure continuous improvement of the system is in place.

For the year 2008/09 the FLA's internal auditors carried out a review of the FLA's financial systems. They made a number of recommendations and these are being addressed over the current financial year.

The FLA's Audit Committee met twice during the year to discuss the issues raised by both the internal and external auditors and to agree the audit plans for the coming year.

The FLA does not hold any confidential personal information other than that relating to its own staff.

JOHN DE QUIDT
Chief Executive

7 July 2009

Certificate and Report of the Comptroller and Auditor General

Football Licensing Authority

THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE HOUSES OF PARLIAMENT

I certify that I have audited the financial statements of the Football Licensing Authority for the year ended 31 March 2009 under the Football Spectators Act 1989 (as amended by the Government Resources and Accounts Act 2000). These comprise the Income and Expenditure Account, the Balance Sheet, the Cashflow Statement and Statement of Recognised Gains and Losses and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration Report that is described in that report as having been audited.

Respective responsibilities of the Authority, Chief Executive and Auditor

The Authority and Chief Executive as Accounting Officer are responsible for preparing the Annual Report, the Remuneration Report and the financial statements in accordance with the Football Spectators Act 1989 as amended and the Secretary of State for Culture, Media and Sport's directions made thereunder and for ensuring the regularity of financial transactions. These responsibilities are set out in the Statement of the Authority's and Chief Executive's Responsibilities.

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

I report to you my opinion as to whether the financial statements give a true and fair view and whether the financial statements and the part of the Remuneration Report to be audited have been properly prepared in accordance with the Football Spectators Act 1989 as amended and the Secretary of State for Culture, Media and Sport's directions made thereunder. I report to you whether, in my opinion, certain information given in the Annual Report, which comprises the Chief Executive's Report, the Financial Review and Management Issues included in the Management Commentary is consistent with the financial statements. I also report whether in all material respects the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

In addition, I report to you if the Football Licensing Authority has not kept proper accounting records, if I have not received all the information and explanations I require for my audit, or if information specified by HM Treasury regarding remuneration and other transactions is not disclosed.

I review whether the Statement on Internal Control reflects the Football Licensing Authority's compliance with HM Treasury's guidance, and I report if it does not. I am not required to consider whether this statement covers all risks and controls, or form an opinion on the effectiveness of the Football Licensing Authority's corporate governance procedures or its risk and control procedures.

I read the other information contained in the Annual Report and consider whether it is consistent with the audited financial statements. This other information comprises Strategic Priorities, Meeting our Key Targets, and Highlights of the Year and the unaudited part of the Remuneration Report included in the Annual Report. I consider the implications for my report if I become aware of any apparent misstatements or material inconsistencies with the financial statements. My responsibilities do not extend to any other information.

Basis of audit opinion

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

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

Opinions

In my opinion:

- the financial statements give a true and fair view, in accordance with the Football Spectators Act 1989 (as amended) and the Secretary of State for Culture, Media and Sport's directions made thereunder, of the state of the Football Licensing Authority's affairs as at 31 March 2009 and of its deficit, recognised gains and losses and cash flows for the year then ended;
- the financial statements and the part of the Remuneration Report to be audited have been properly prepared in accordance with the Football Spectators Act 1989 (as amended) and the Secretary of State for Culture, Media and Sport's directions made thereunder; and
- information, which comprises the Chief Executive's Report, the Financial Review and Management Issues included within the Annual Report, is consistent with the financial statements.

Audit Opinion on Regularity

In my opinion, in all material respects the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

Report

I have no observations to make on these financial statements.

Amyas C.E. Morse
Comptroller and Auditor General
National Audit Office
151 Buckingham Palace Road
Victoria, London SW1W 9SS

9 July 2009

Income and Expenditure Account for the year ended 31 March 2009

	Notes	£	2009 £	£	2008 £
Income					
Sale of publications			896		1,007
Other operating receipts			<u>43,636</u>		<u>0</u>
			44,532		1,007
Expenditure					
Salaries and wages	4	763,289		867,041	
Other operating payments	3	354,203		338,059	
Depreciation	5	<u>6,182</u>		<u>17,117</u>	
Operating expenditure			<u>1,123,674</u>		<u>1,222,217</u>
Net Expenditure			(1,079,142)		(1,221,210)
Interest receivable			<u>5,806</u>		<u>7,069</u>
Net Expenditure after interest before notional costs			(1,073,336)		(1,214,141)
Notional Costs					
Capital charge	1		<u>(8,468)</u>		<u>(4,889)</u>
Net Expenditure after notional costs			(1,081,804)		(1,219,030)
Removal of capital charge			<u>8,468</u>		<u>4,889</u>
Net Expenditure for the financial year			(1,073,336)		(1,214,141)

The Authority had no other recognised gains or losses during the year (2008:nil). All operations were continued throughout the year and no operations were acquired or discontinued.

The notes on pages 27 to 33 form part of the Accounts

Balance sheet at 31 March 2009

	Notes	£	2009 £	2008 £
Fixed Assets				
Tangible Assets	5		32,661	19,094
Current Assets				
Debtors	6	81,793	49,037	
Cash at bank in hand	12	261,131	206,418	
		<u>342,924</u>	<u>255,455</u>	
Creditors: amounts falling due within 1 year	7	<u>54,800</u>	<u>111,428</u>	
Net Current Assets			<u>288,124</u>	<u>144,027</u>
Total Net Assets			320,785	163,121
Represented by Reserves	8		320,785	163,121

JOHN DE QUIDT
Chief Executive

7 July 2009

The notes on pages 27 to 33 form part of the Accounts

Cash Flow Statement for the year ended 31 March 2009

	Notes	2009 £	2008 £
Net cash outflow from operating activities	11	(1,162,344)	(1,191,183)
Returns on investments and servicing of finance			
Interest received		5,806	7,069
Net cash inflow from returns on investments and servicing of finance		5,806	7,069
Capital expenditure			
Purchase of fixed assets		(19,749)	0
Net cash outflow from capital expenditure		(19,749)	0
Financing			
Grant in Aid – revenue expenditure		1,211,251	1,261,000
Grant in Aid – applied towards purchase of fixed assets		19,749	0
Net cash inflow from financing		1,231,000	1,261,000
Increase in cash	12	54,713	76,886

The notes on pages 27 to 33 form part of the Accounts

1. Accounting policies

Accounting convention

The accounts are drawn up in a form directed by the Secretary of State and approved by the Treasury. A copy of the Accounts Direction can be obtained from the Football Licensing Authority, 27 Harcourt House, 19 Cavendish Square, London, W1G 0PL. These accounts are prepared under the modified historic cost convention and in accordance with applicable accounting standards. The difference between the asset value based on the historic cost and that derived from using modified historical cost accounting is immaterial.

Government Grants

Grant in Aid received to finance activities and expenditure which supports the statutory and other objectives of the FLA is treated as financing credited to the General Reserve because it is regarded as a contribution from a controlling party.

Financial Instruments

As the cash requirements of the FLA are met through Grant in Aid received from the Department for Culture, Media and Sport, financial instruments play a more limited role in creating risk than would apply in a non-public body of a similar size. The majority of financial instruments relate to contracts to buy non-financial items in line with the FLA's expected purchase and usage requirements and the FLA is not normally exposed to credit, liquidity or market risk.

Fixed Assets

Assets above £500 are capitalised. These are shown at historic cost price. The difference between the asset value based on the historic cost and that derived from MHCA is immaterial. The Board Members are of the opinion that the value of the fixed assets is not materially different from the net current replacement cost of the assets.

Depreciation

Depreciation has been provided on the straight line method so as to write off the cost of each asset in equal instalments over the estimated useful life. The rates used were as follows:

Fixtures and fittings	- 10%
Plant and machinery	- 25%

Operating Leases

Operating lease rentals are charged to the profit and loss account in the period to which they relate.

Notional costs

In accordance with the Accounts Direction, the accounts include a charge for notional cost of capital. A 3.5% interest rate was applied to the average capital employed during the year.

Pensions

Past and present employees are covered by the provisions of the Principal Civil Service Pension Scheme. The defined benefit schemes are unfunded and non-contributory except in respect of dependent's benefits.

2. Income from activities

	2009	2008
	£	£
Fees collected on behalf of DCMS	9,400	9,400

The FLA charges for the issue of licences to admit spectators to watch designated football matches. In the year ended 31 March 2009 94 licences were issued to club/stadia for a fee of £100 each. In accordance with the FLA's Financial Memorandum, these fees have been paid into the Consolidated Fund via the Department for Culture, Media and Sport and are therefore not recognised as income in the FLA's accounts.

3. Other operating expenditure

	2009	2008
	£	£
This stated after charging:		
Travel and subsistence*	95,215	105,093
Rent and rates	91,246	92,836
Training and recruitment	10,261	17,473
Accommodation, cleaning, heating and lighting	54,895	30,246
External audit fees**	6,900	6,200
Internal audit fees	10,194	11,879
Other professional fees	9,435	14,510
Postage and telephone	20,334	19,621
Office supplies, printing and stationery	54,360	38,634
Corporation Tax	1,363	1,567
Total other operating payments	354,203	338,059

*includes Board Members' travel and subsistence of £6,667

**includes £500 for work on International Financial Reporting Standards

4a. Board Members' remuneration

	2009	2008
	£	£
Fees	29,820	37,230
Employer's N.I. Contributions	2,054	2,451
	31,874	39,681

4b. Staff costs

	2009	2008
	£	£
Wages and salaries (FLA staff)	550,577	593,473
Wages and salaries (seconded staff)	11,107	50,939
Employer's N.I. Contributions	47,748	52,232
Accruing superannuation liability charges	<u>121,983</u>	<u>130,716</u>
	731,415	827,360
Total Board Member remuneration and staff salaries/costs	763,289	867,041

The average number of staff during the financial year was as follows:

	2009	2008
	FTE	FTE
FLA staff (excluding Chief Executive)	12.5	12.0
Seconded staff	0.5	2.0

5. Tangible fixed assets

	Plant and Machinery and IT Equipment £	Fixtures and Fittings £	Total £
Cost:			
At 1 April 2008	80,403	22,867	103,270
Additions	19,749	0	19,749
Disposals	<u>(59,660)</u>	<u>0</u>	<u>(59,660)</u>
At 31 March 2009	40,492	22,867	63,359
Depreciation:			
At 1 April 2008	75,030	9,146	84,176
Provided during year	3,895	2,287	6,182
Disposals	<u>(59,660)</u>	<u>0</u>	<u>(59,660)</u>
At 31 March 2009	19,265	11,433	30,698
Net book value:			
At 31 March 2008	5,373	13,721	19,094
At 31 March 2009	21,227	11,434	32,661

N.B. The value of the assets is based on the historic cost convention. The difference between this valuation and that derived from using the Modified Historic Cost Accounting convention is immaterial.

6. Debtors

	2009	2008
	£	£
Prepayments	39,257	48,916
Other debtors	<u>42,536</u>	<u>121</u>
	81,793	49,037

The FLA does not trade and has no trade debtors. However, as at 31 March 2009 it had £42,536 of accrued income representing training, representative and advisory services provided to three other bodies. The risk is not considered significant as all three are within the public sector.

7. Creditors: amounts falling due within one year

	2009	2008
	£	£
Accruals	54,800	111,428

8. Movements on reserves 2008-09

	2009	2008
	Reserves	Reserves
	£	£
At 1 April	163,121	116,262
Net expenditure	(1,073,336)	(1,214,141)
Grant in Aid received towards resource expenditure	1,211,251	1,261,000
Grant in Aid received towards purchase of assets	<u>19,749</u>	<u>0</u>
At 31 March	320,785	163,121

9. Pensions

The civil service Pension Schemes are unfunded multi-employer defined benefit schemes of which the FLA is unable to identify its share of the underlying assets and liabilities. A full actuarial valuation was carried out as at 31 March 2007. Details can be found in the resource accounts of the Cabinet Office: Civil Superannuation (www.civilservice-pensions.gov.uk).

For 2008-09, employer's contributions of £121,983 were payable to the PCSPS (2007-08 £130,716) at one of four rates in the range 17.1 to 25.5% (2007-08 were between 19.5 to 25.5%) of pensionable pay, based on salary bands. The Scheme's Actuary reviews employer contributions every four years following a full scheme valuation. For 2009/10 the rates will be in the range 16.7% to 24.3%.

The contribution rates reflect benefits as they are accrued, not when the costs are actually incurred, and reflect past experience of the scheme.

Employees joining after 1 October 2006 could opt to open a partnership pension account, a stakeholder pension with an employer contribution. No member of staff has taken up this option to date.

Pension benefits are provided through the Civil Service pension arrangements. From 30 July 2007, civil servants may be in one of four defined benefit schemes; either a 'final salary' scheme (**classic**, **premium** or **classic plus**); or a 'whole career' scheme (**nuvos**). These statutory arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under **classic**, **premium**, **classic plus** and **nuvos** are increased annually in line with changes in the Retail Price Index (RPI). Members joining from October 2002 may opt for either the appropriate defined benefit arrangement or a good quality 'money purchase' stakeholder pension with a significant employer contribution (partnership pension account). Employee contributions are set at the rate of 1.5% of pensionable earnings for **classic** and 3.5% for **premium**, **classic plus** and **nuvos**. Benefits in **classic** accrue at the rate of 1/80th of final pensionable earnings for each year of service. In addition, a lump sum equivalent to three years' pension is payable on retirement. For **premium** benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike **classic**, there is no automatic lump sum. **Classic plus** is essentially a hybrid with benefits in respect of service before 1 October 2002 calculated broadly as per **classic** and benefits for service from October 2002 calculated as in **premium**. In **nuvos** a member builds up a pension based on his pensionable earnings during their period of scheme membership. At the end of the scheme year (31 March) the member's earned pension account is credited with 2.3% of their pensionable earnings in that scheme year and the accrued pension is uprated in line with RPI. In all cases members may opt to give up (commute) pension for lump sum up to the limits set by the Finance Act 2004. The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over pension age. Pension age is 60 for members of **classic**, **premium** and **classic plus** and 65 for members of **nuvos**. Further details about the Civil Service pension arrangements can be found at the website www.civilservice-pensions.gov.uk

10. Operating lease commitments

	2009		2008	
	£	£	£	£
	Land and Buildings	Other	Land and Buildings	Other
Leases expiring within:				
One year	0	0	0	1,478
Within two to five years inclusive	106,369	4,198	71,675	0
Over five years	0	0	0	0
	<u>106,369</u>	<u>4,198</u>	<u>71,675</u>	<u>1,478</u>

11. Reconciliation of operating deficit to net cash outflow from operating activities

	2009	2008
	£	£
Net expenditure for financial year	(1,079,142)	(1,221,210)
Depreciation charge	6,182	17,117
Decrease/(Increase) in debtors	(32,756)	1,710
(Decrease)/Increase in creditors	<u>(56,628)</u>	<u>11,200</u>
Net cash outflow	(1,162,344)	(1,191,183)

12. Analysis and reconciliation of net funds

	2009	2008
	£	£
Cash at bank and in hand at 1 April	206,418	129,532
Cash inflow in year	<u>54,713</u>	<u>76,886</u>
Cash at bank and in hand at 31 March	261,131	206,418

13. Capital commitments

At 31 March 2009 there were no capital commitments contracted for or authorised (31 March 2008: nil).

14. Staff sickness absence

During the 2008/09 financial year, the average number of days sickness absence per FTE member of FLA staff was 5.2 days.

15. Financial instruments

FRS 29 Financial Instruments: Disclosures requires disclosure of the role of financial instruments have had during the year in creating or changing risks the FLA faces in undertaking its activities.

As the cash requirements of the FLA are met through Grant in Aid received from the Department for Culture, Media and Sport, financial instruments play a more limited role in creating risk than would apply in a non-public body of a similar size. The majority of financial instruments relate to contracts to buy non-financial items in line with the FLA's expected purchase and usage requirements and the FLA is not normally exposed to credit, liquidity or market risk.

The FLA has no borrowings and is therefore not exposed to liquidity risks. It also has no material interest from deposits, and all material assets and liabilities are denominated in sterling, so it is not exposed to interest rate risk or currency risk.

16. Related party transactions

The Football Licensing Authority is a Non-Departmental Public Body of the Department for Culture, Media and Sport which is regarded as a related party. During the year the FLA has received grant in aid of £1,231,000 from DCMS. The FLA has in turn forwarded £9,400 in licence fee receipts to DCMS for payment into the Consolidated Fund. The FLA has no material transactions with any other related party.

During the year, none of the Board Members, members of the key management staff or other related parties has undertaken any material transactions with the FLA.

17. Post balance sheet events

The FLA approved the Annual Report and Accounts 2009 for issue on 9 July. There were no post balance sheet events to report.

JOHN DE QUIDT
Chief Executive

9 July 2009



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