

SGSA

Sports Grounds Safety Authority



Annual Report
and Accounts

2013/2014



SPORTS GROUNDS SAFETY AUTHORITY

Annual Report and Accounts 2013/2014

**Presented to Parliament pursuant to paragraph 24
of Schedule 1 of the Sports Grounds Safety
Authority Act 2011**

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Chairman's Foreword



I am delighted to introduce the Annual Report of the Sports Grounds Safety Authority for 2013-14.

You will see in this Report that we have achieved a very great deal in the past year. We have continued to play our part in ensuring that football spectators can watch football safely. We have also risen to the challenge of helping other sports in the UK and of playing a very big role internationally.

The range of sports and the countries which we have helped is large. I congratulate and thank the dedicated staff of the SGSA. They are superbly led by Ruth Shaw, and each and every member of the SGSA team plays a very important part in our work. I thank the Board, which has provided the SGSA with strategic leadership and oversight during circumstances which have been far from easy during the past twelve months. I am grateful to each and every member of both the Board and the staff.

A number of characteristics make the SGSA unique. I single out two.

The first is the driving commitment of the SGSA team – whether in the field or in headquarters. Their determination to ensure the safety of spectators everywhere is humbling. The new Hillsborough Inquests remind us day in day out of the importance of what we do. I can assure spectators everywhere of the SGSA's commitment to do all that we can to ensure their safety.

The second characteristic is our independence. One of the reasons the SGSA has been so successful in performing its role in football and why it is so attractive a source of support to other sports domestically and internationally is its independence. The respect in which the SGSA is held throughout the world comes in large part from that independence.

What is so remarkable is that all this has been achieved despite the fact that the SGSA is still listed for abolition in the Public Bodies Act. It is a testament to the professionalism of the SGSA team that, despite that, so much has been delivered.

I am very proud of the SGSA. It is a body that makes a real difference. It is a world leader in a desperately important field. It has been the greatest privilege to be its Chairman for the last five years.

Paul Darling QC
Chair
Sports Grounds Safety Authority

Chief Executive's Introduction



The Sports Grounds Safety Authority has had another busy and successful year, working with partners in the UK and overseas to ensure safety at sports grounds.

The UK is recognised globally for the safety of its sports grounds, and the SGSA is at the heart of that reputation, setting standards, giving advice, and sharing good practice. Although we face reduced resources, and continued uncertainty about our future role and location, we've increased the number of sports and countries we've worked with, and we've pushed as much of our resource to the front line as possible.

We're constantly evolving and looking for new partnerships and innovative ways to work, and I'm grateful for the way the team and the Board have responded to each challenge and opportunity. I want to extend a special thanks to my Chairman, Paul Darling QC, who will complete his second term in the role this year. He is a fantastic champion of what we do, and why, and I speak on behalf of the organisation and many of our partners when I thank him for his efforts and achievements over the years.

I look forward to the year ahead, to continuing to deliver safe, secure and enjoyable experiences at sports grounds, and to making sure the UK continues to lead the world in spectator safety.

Ruth Shaw
Chief Executive
Sports Grounds Safety Authority

Strategic Report

Our role

The Sports Grounds Safety Authority (SGSA) is a world leader in spectator safety. We have played a fundamental role in keeping spectators safe over the past 20 years, from our beginning as the Football Licensing Authority in 1990, to the expansion of our role in 2011 allowing us to advise other sports and other countries.

We are funded by the UK Government to carry out three main functions:

- Issuing annual licences to the 92 football grounds in the English Premier League and Football League, and to Wembley and the Millennium Stadium, to enforce the UK Government's policy on all seater stadia for football.
- Supervising Local Authorities in relation to Safety of Sports Grounds legislation and safety certification.
- Providing general advice and guidance on spectator safety.

We work with a wide range of bodies to keep spectators safe and we have established strong relationships with clubs and venues, local government, industry and strategic partners such as the football authorities and central Government.

Review of performance

In consultation with the Department for Culture, Media and Sport (DCMS) we have identified five strategic goals for the organisation, and a number of operational priorities and actions we would take to deliver against objectives. This report sets out how we have performed and what we have achieved over the past year in three main areas of work: football activity; other sports activity; and, international activity.

Strategic goals

Our five strategic goals reflect our stated purpose and mission. The goals and a review of our activities and of progress in relation to each of our three main areas of work are set out below:

- **Regulation:** To operate as an effective light-touch regulator, and to help create the conditions for effective safety management in football grounds in England and Wales. To provide appropriate oversight, support and guidance to local authorities and football grounds, in keeping with our duties under the Football Spectators Act 1989.
- **Education:** To provide advice and guidance to help ensure an effective safety culture in sports grounds across the UK and the world. To share good practice and to work with a wide range of partners with an interest in safety for spectators at sports grounds. To continue to learn and develop as an organisation.
- **Innovation:** To innovate and champion continuous improvement in sports grounds safety. To be the 'thought leaders' for integrated safety management (including, for example, local government safety advisory groups, national and international organisations etc).

A stewards' pre-match briefing



- **Delivery:** To deliver an excellent service for customers and good value for money. We will prioritise according to need and impact, and make the best use of available resources.
- **Promotion:** To promote spectator safety and accessible stadia. To enhance the reputation of UK Plc through our international advice and advocacy work.

A full account of our approach to and policies for the management of risk are covered in the Governance Statement.

Football activity

For the top four leagues of English professional football and Wembley and the Millennium Stadium, we operate a licensing scheme to regulate spectator viewing accommodation. We also regulate local authorities in their duty to operate a safety certification scheme at specified sports grounds.

Much of this work is undertaken directly by our team of Inspectors through discussions with local authorities, clubs and other interested parties, and visits to football grounds on match/event days and non-match/event days. Inspectors advise and assist clubs and local authorities on a wide range of ground and spectator safety issues, and they monitor how local authorities are discharging their safety certification responsibilities. In 2013/14 this work included:

- Undertaking 215 match day visits (compared with 170 in 2012-13) and attending 266 Safety Advisory Group meetings (compared with 261 in 2012-13). We received 181 during performance inspection reports from the local authorities we monitor (compared with 186 in 2012-13).

215

match visits

266

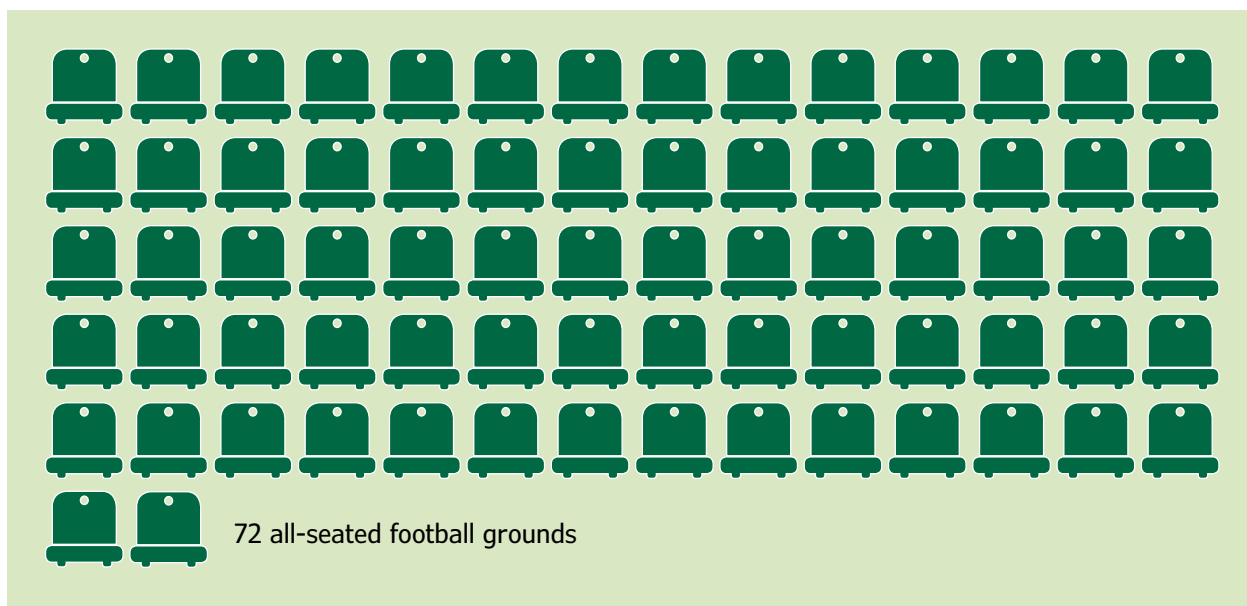
Safety Advisory Group meetings

181

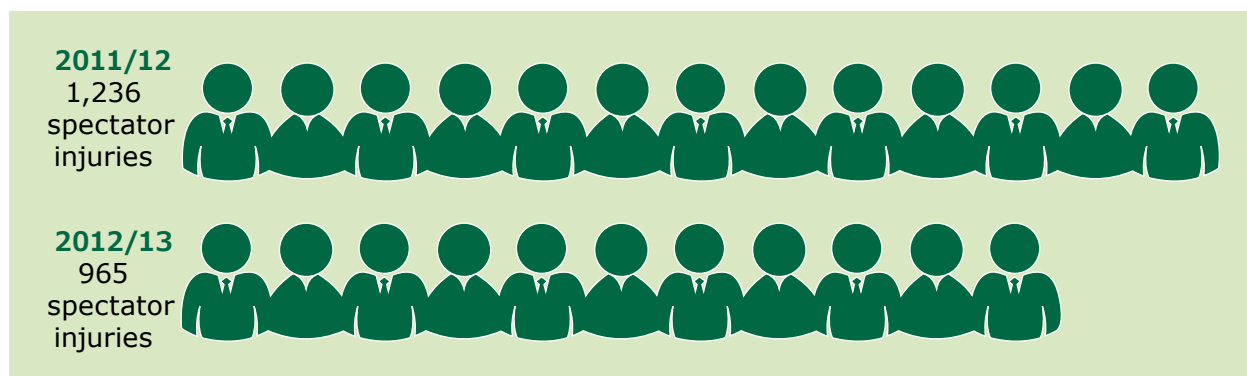
during performance inspection reports from local authorities

- We have continued to deliver the Government policy on spectator accommodation through our licensing scheme. We considered licence applications from all twenty Premier League clubs and all seventy two Football League clubs, plus Wembley and the Millennium Stadium. Licences for the 2013/14 season were issued to all grounds by the deadline of 31st July 2013.

- By 31 March 2014, there were 72 all-seated Premiership, Football League and international football grounds.



- We continue to collate and publish annual injury statistics, which showed that the number of reported spectator injuries for the 2012/13 season was 965, a 22% decrease from the 1,236 reported in 2011/12. The reported overall injury ratio per spectator was one injury per 36,947 spectators.



- We continued to encourage a move to risk based safety certification, which places the responsibility for determining how to provide for spectator safety with ground management rather than being prescribed by local authorities. By 31 March 2014, 20 clubs had moved to this approach, and a further 19 planned to do so by 2015.
- We worked with Level Playing Field (LPF) to raise awareness of the legal requirement to provide accessible spectator accommodation at football grounds, and in response to the Lords Select Committee into the Olympic and Paralympic Legacy we considered whether a licensing scheme could be introduced to regulate accessible provision. We began an internal review of the guidance document *Accessible Stadia*, to consider whether it remained fit for purpose, and will continue this important work next year.

International cricket under the floodlights at the Ageas Bowl, Southampton



Other sports activity

We are able to offer advice and guidance in respect of spectator safety at any sports ground. This allows us to share good practice with, and observe and learn from, other sports, whether at a local or national level. Below is a selection of some of the activity we have undertaken outside of football in 2013/14.

Cricket

In the summer of 2013 we delivered a project for the England and Wales Cricket Board (ECB), to identify and encourage safety management good practice at first class county cricket grounds. During the season we visited thirteen grounds, observing safety management at four major and nine domestic games. Our feedback was presented to all participating grounds and discussed with the ECB and Cricket Safety Officers. In May 2014, agreement was reached with the ECB for us to build on the work undertaken in 2013 with a further round of visits scheduled for the 2014 season. We will again attend a mixture of high profile international and domestic fixtures, presenting a series of reports to local ground management and the ECB.

Rugby League

The Rugby League World Cup offered us the opportunity to observe at firsthand how Rugby League manages safety at high profile and well attended matches. Through our links with the Rugby League Safety Officers Association (RLSOA) we were able to visit four games during the competition and see safety management in action. We were also invited to attend two of the regular RLSOA meetings, which provided a forum to debate matters of mutual concern, facilitate the sharing of ideas and practices, discuss training requirements of both safety officers and stewards and to establish common practice in ground safety procedures. We hope to continue this interaction in the coming year.

Motorsports

In February we responded to the Government's consultation paper on the proposal to allow motor racing on public roads. The document indicated that one option for strengthening the level of assurance around motor sport events safety on public roads would be to extend the regulatory functions of the SGSA, given our close links with local authorities. The document identified the SGSA as well placed to provide advice to motor sports and we were pleased to be recognised for our expertise and independence and the improvements to sports ground safety we have helped secure.

Our response recognised that whilst the proposal to extend our role to include motor sports taking place on public roads would enable us to share our experience with another large spectator sport, we would not seek to impose our current regulatory functions on the motor sport industry.

Training and presentations

We were invited to present at fifteen 'Policing at Major Sporting Events' courses around England, providing a safety management perspective to Police Officers who would have responsibility for policing at sporting events. SGSA Inspectors also spoke at a number of Public Safety at Sports Grounds and Events courses run by the Emergency Planning College, attended by local authority officers with responsibility for sports grounds in their area.

In the summer of 2013 we ran a series of workshops across the country aimed at representatives of local authorities and sports organisations with whom we have not previously worked. The workshops offered attendees an insight into the work of the SGSA and provided information on the functions of Safety Advisory Groups (SAGs), risk based safety certification, operations manuals and what sports grounds are covered by safety certificates. Around one hundred organisations were represented, resulting in wide ranging discussions and a great exchange of experience and ideas.

SGSA staff were also represented and/or gave presentations at a number of industry gatherings including the meetings of football, cricket, rugby union and rugby league safety officers, the UK Venue Managers Association conference and the Association of Building Engineers conference.

Newsletter

Our monthly electronic newsletter continues to provide practical advice and guidance on a wide variety of topics as well as keeping our readers up to date with recent SGSA activity. Through the newsletter we reach a wide variety of readers, including many representatives from sports other than football and outside of the UK.

International activity

Outside of our domestic regulatory and advisory functions, we are able to provide advice and guidance on spectator safety at sports grounds overseas, on matters such as physical infrastructure and safety management. In order to help establish and maintain effective safety cultures internationally we play an active role in European and wider international programmes and initiatives. 2013/14 was an especially busy year with a wide range of international activity, including:

Safety and Security workshop in Kenya – In February 2014, at the invitation of the Kenyan Premier League, we delivered a two day workshop in Nairobi to 70 attendees representing stadium managers, Kenyan Premier League clubs, the League itself and the Kenyan police. SGSA staff were supported by partners from the training industry, covering topics including:

- The UK experience from the 1980s to now
- Safety management, including roles and responsibilities and calculating safe capacities
- The Green Guide and its influence on stadium construction and management
- Policing and stewarding and training for safety officers and stewards
- Planning and preparation for an event and working in partnership
- The fan experience

SGSA representatives also visited the City and Nyayo Stadiums in Nairobi, and the Machakos Stadium in Machakos and conducted ground inspections at Kenyan Premier League matches at the Afraha Stadium and the Kenya Ports Authority (KPA) Sports Ground in Mombasa. Following the workshop, staff met with the League's Executive Committee to discuss the way forward to develop an action plan for the next five years.

Delegates at the Kenyan Premier League workshop, Nairobi



Ecuador Stadium Security Conference – at the invitation of UK Trade and Investment (UKTI) and the Ecuador Ministry for Security the SGSA was represented at a conference addressing stadium security and the prevention of violence around football. The audience included local authorities, representatives of the Ecuador Football Federation, and emergency services. This visit was followed by an incoming delegation from Ecuador who visited stadiums in England to learn more about how safety and security is managed in the UK.

Comité Européen de Normalisation (CEN – European Standards body)

– CEN is made up of representatives from European national standards bodies, including the British Standards Institution (BSI). An SGSA Inspector represents the BSI on CEN, and this year attended meetings in Madrid, Salzburg and Cologne, contributing to consideration of three important European Standards issues: EN 13200 -7 Entry and exit elements and routes; EN 13200-8 Safety Management; and EN 13200-2 Service Areas.

Council of Europe (CoE) – Our Chief Executive and Inspectors attended Council of Europe meetings in Nyon and Strasbourg to review and develop safety standards, and contributed to consultative visits to Cyprus, Belarus and Croatia alongside experts from other European Countries and UEFA. The consultative visits included both event and non-event day stadium and arena visits, and resulted in the production of reports for each host country, including recommendations on good practice and areas for improvement.

UK Trade and Investment (UKTI) events – SGSA staff attended various events and trade delegations facilitated by UKTI, with a view to helping promote British business overseas. These included: presenting to inward missions from Russia, Qatar and Libya; attending an outward trade mission to Qatar; and, visiting the Argentine Embassy in London as part of a trade and Government sport safety and security delegation.

UK Football Policing Unit (UKFPU) inward international missions – During the year we attended and contributed to inward foreign government missions from Norway, Uruguay, Morocco and Sweden hosted by the UKFPU, providing insight into how spectator safety at football grounds is managed through an integrated multi-agency approach.

Other international activity – SGSA staff spoke at the Scottish Football Safety Officers' Association Conference at Celtic Park, contributed to a multi disciplinary project team bidding for work to improve football fan experience at French football league grounds, and participated in a Harvard Conference on the multi agency response to the Boston bombings at the invitation of the International Centre for Sport Security (ICSS).

Translation of *Safety Management* – During 2013/14 the SGSA's guidance document *Safety Management* was translated into Latin American Spanish, Russian and Brazilian Portuguese, offering customers from around the world greater access to this key document. Copies of all of our guidance documents can be obtained via our website, by post or phone.



Safety Management

Work began on the production of *Alternative Uses of Sports Grounds*, a new SGSA guidance document which aims to assist everyone involved in the use of sports stadia for activities other than those for which they were originally built, such as pop concerts or other sporting events. It is hoped that *Alternative Uses* will be published later in 2014/15.

Financial overview

The accounts have been prepared in accordance with the Accounts Direction given by the Secretary of State for Culture, Media and Sport under the Sports Grounds Safety Authority Act 2011. We continued to operate within a prudent financial framework. Net expenditure for the year amounted to £1,073,545 (£1,059,772 in 2012/13) against an expenditure limit set by DCMS of £1,133,000. The Statement of Financial Position at 31 March 2014 shows net assets of £234,682 (£196,227 in 2012/13). This increase mainly resulted from lower than expected non pay costs, the year seeing us achieve significant savings in accommodation, telephone and IT equipment costs. We generated £27,837 of income through activity relating to non-statutory functions. Full details of our expenditure, receipts, assets and liabilities are contained in the Accounts.

We await a final Management Agreement from DMCS and have in the meantime put in place a number of planning documents and control mechanisms to address this.

Going concern

The Government included the SGSA as a body listed in Schedule 1 of the Public Bodies Act 2011, with the intention that its expertise and functions would be transferred to another body if an appropriate home could be found. The Government initially planned for this to take place by April 2013, but as yet no decisions have been made and Government continues to explore the options for the future of the SGSA's important functions and expertise. Having considered the circumstances and from discussions with DCMS, management's expectation is that whilst there is material uncertainty over the timing and nature of any closure or merger of the Sports Grounds Safety Authority, it will continue to operate in its current form for at least the next 12 months. It is therefore appropriate to present the 2013-14 accounts on a going concern basis.

Staffing

The SGSA Chief Executive and staff are covered under the provisions of the Principal Civil Service Pension Scheme, details of the scheme and how we treat pension liabilities is provided in Notes 1c and 2 of the Notes to the Accounts.

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. There were no applicants for employment or promotion. The figures are as follows:

	Total	White	Mixed ¹	Asian
Staff in post	16 ²	15	1	0
Applicants for training ³	4	3	1	0

¹ Mixed = White and Black African

² At 31 March 2014

³ This reflects individual requests for additional training over and above that provided for all employees

The SGSA is committed to equality and valuing diversity within its workforce. Our goal is to ensure that these commitments, reinforced by our values, are embedded in our day-to-day working practices with all our customers, colleagues and partners. We will provide equality of opportunity and will not tolerate discrimination on grounds of gender, gender identity, marital status, sexual orientation, race, colour, nationality, religion, age, disability, HIV positivity, working pattern, caring responsibilities, trade union activity or political beliefs – or any other grounds.

At 31 March 2014, we employed three females and twelve males and seconded one female. The average number of days sickness for staff in the SGSA in the financial year was 11.2, compared with 5.6 in the previous year. This increase was attributable to one long term sickness case.

Environmental issues

We are committed to improving our environmental performance. During the year waste paper, plastics, cardboard and other materials were recycled under the processes operated by the Office of Fair Trading at Fleetbank House. Individual environmental performance indicators for the SGSA are therefore not available. As the SGSA occupies less than 1,000m² and has less than 250 staff we fall within the exemption criteria of the Greening Government Commitment and are not required to produce a sustainability report.

The SGSA is a small organisation with no direct contact with the local community or public and as a result has no social or community issues to note.

Ruth Shaw
Chief Executive
23 June 2014



Electronic turnstiles at Stadium MK

Directors' Report

The SGSA Board Members during 2013/14 were:

Paul Darling QC *Chairman*
Brendon Batson MBE
Dr Pauleen Lane CBE
Peter Rowley
Ronald Wilkie LVO SBStJ MBA FBIFM
Derek Wilson

At 31 March 2014 our executive staff were:

Ruth Shaw *Chief Executive and Accounting Officer*
Guy Longhorn *Finance and Office Manager*
Richard Hebbard *Development Director*
Nikki Rutherford *Licensing, safety casework and information*
Jason Clotworthy *ICT Manager*
Stephen Podd *Deputy Finance and Office Manager and administrative support*

At 31 March 2014 our Inspectors were:

Lou Elliston MA
Geoff Galilee CMIOSH
Martin Girvan BSc MILAM
John Perkins
Rick Riding MRICS MIFireE MBEEng MBA
Ken Scott FRICS
Keith Sears
Ian Smith MRICS DMS MCIM
Sue Storey Dip.EP MEPS

They were assisted by **Mark Smith** *Support Officer*

Developments since 1 April 2014

In May 2014 we agreed to renew the partnership established with the England and Wales Cricket Board in 2013 to review and raise standards of safety and security at First Class County (FCC) cricket venues, building upon the work already undertaken by FCCs in England and Wales. The work will take place at county cricket grounds during the 2014 cricket season.

Prompt payment

We support the principles of the Prompt Payment Code. 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. The SGSA dealt with 100% of such invoices within 30 days (2012/13 100%).

Data loss disclosure

The Sports Grounds Safety Authority has suffered no protected personal data incident during 2013/14 or prior years and has not reported any such incident to the Information Commissioner's Office.

Corporate Governance

The accounts have been prepared in the form directed by the Secretary of State for Culture, Media and Sport on 12 June 2014, with the approval of the Treasury, in accordance with paragraph 22 of Schedule 1 to the Sports Grounds Safety Authority Act 2011. The SGSA can supply a copy of the accounts direction on request.

The Comptroller and Auditor General is the appointed auditor of the SGSA. The Annual Report and Accounts are laid before Parliament by the Secretary of State in accordance with paragraph 24(b) of Schedule 1 to the Sports Grounds Safety Authority Act 2011.

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.

No non audit work was undertaken by our auditors.

Tax Assurance

The SGSA has no off payroll appointments.

Monitoring Spending on Consultancy and Temporary Staff

The SGSA has incurred no expenditure on consultancy services or temporary staff.

Issues covered in the Strategic Report

Our key performance indicators, business activities and a financial overview have been included in the Strategic Report, together with details of our staffing, equality, community and environmental issues.

Ruth Shaw
Chief Executive
23 June 2014

Remuneration Report

Statement of policy on the remuneration of senior members

For the purposes of the Remuneration Report, the senior managers of the Sports Grounds Safety Authority are the Chairman, Board Members and the Chief Executive. All the figures below have been audited by the National Audit Office.

Chairman

The Chairman's salary of £18,130 (FTE £90,650, unchanged from 2012-13) for the year is based on a commitment of 1 day a week, any increases are informed by the recommendations of the Senior Salaries Review Body. During 2013-14 the Chairman attended all five Board meetings and one Audit and Risk Committee meeting and represented the SGSA at a number of other meetings and events.

The Chairman receives normal travel and subsistence expenses as required but does not receive any benefit in kind. The post does not carry any entitlement to pension.

Board Members

Board Members are appointed by the Secretary of State for terms of no more than 3 years, and, in line with the Commissioner for Public Appointments' 2012 Code, no individual may serve in any one post for more than ten years. In 2013-14 Members were paid a daily fee of £265 for attending SGSA meetings (unchanged from 2012-13) and other events at which they represented the Authority. The fee is authorised by DCMS and any increases are informed by the recommendations of the Senior Salaries Review Body.

Board Members receive travel and subsistence payments where appropriate but do not receive any benefit in kind. In 2013-14 Board Members' travel and subsistence totalled £2,127 (£4,882 in 2012-13). Board Members do not have any entitlement to a pension.

The following sections have been subject to audit. Details of the daily fees paid to Board Members are as follows:

	2013-14	2012-13
Board Member	£	£
Mr B Batson	1,060	1,988
Dr P Lane	927	1,590
Mr P Rowley	1,060	1,723
Ms J Summerell*	-	265
Mr R Wilkie	1,060	1,723
Mr D Wilson	1,856	1,193

*Appointment ended 7 January 2013

Chief Executive

The Chief Executive is a senior civil servant originally seconded to the SGSA from DCMS for three years from November 2010. In November 2013 this was extended to 30 April 2015. She receives a salary recommended by the Chair of the SGSA. Any pay award and bonus are based on agreed performance indicators. The Chief Executive does not receive any benefit in kind.

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

	Ruth Shaw SGSA Chief Executive	
	2013-14	2012-13
Salary Details	£ (k)	£ (k)
Salary	75-80	60-65
Performance Bonus	5-10*	5-10**
Total Pay	85-90	70-75
Full year salary equivalent	75-80	60-65
Pension Details	£ (k)	£ (k)
Real increase in pension at 60	0-2.5	0-2.5
Real increase in pension lump sum at 60	2.5-5.0	0-2.5
Pension at 31 March 2014	10-15	10-15
Lump sum at 31 March 2014	35-40	30-35
Cash equivalent transfer value at 31 March 2013	131	118
Cash equivalent transfer value at 31 March 2014	156	131
Real increase in cash equivalent transfer value	17	5

*Bonus paid in 2013/14 based on 2012/13 performance.

**Bonus paid in 2012/13 based on 2011/12 performance.

Salary

Total remuneration includes salary and non-consolidated performance-related pay. It does not include employer pension contributions and the cash equivalent transfer value of pensions. The SGSA did not offer any benefits in kind or pay any severance payments to senior managers in the year.

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 member 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 worked out in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

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.

Highest paid – Median pay ratio

We are required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the median remuneration of the organisation's workforce.

During the period the banded remuneration of the highest-paid director in the SGSA in the financial year 2013-14 was £85-90k (£70-£75k in 2012-13). This was 1.9 times the median remuneration of the workforce which was £44.7k (1.6 times the median remuneration of £43.9k in 2012-13).

In 2013-14, no other SGSA employees received remuneration in excess of the highest-paid director (2012-13, also none). Remuneration in the organisation, not including the highest paid director, ranged from £20-25k to £45-50k (as in 2012-13). Total remuneration includes salary and non-consolidated performance related pay. It does not include employer pension contributions and the cash equivalent transfer value of pensions.

Ruth Shaw
Chief Executive
23 June 2014

The Etihad Stadium, Manchester



Statement of responsibilities

Statement of responsibilities of the Sports Grounds Safety Authority and its Chief Executive with respect to the accounts

Under section 22 of schedule 1 to the Sports Grounds Safety Authority Act 2011, the Secretary of State for Culture, Media and Sport, with the consent of HM Treasury has directed the Sports Grounds Safety Authority (SGSA) to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction.

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

In preparing the accounts, the Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual and in particular to: observe the Accounts Direction issued by the Secretary of State for Culture, Media and Sport, 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 annual accounts; and prepare the annual accounts on a going concern basis.

The Accounting Officer of the Department for Culture, Media and Sport has designated the Chief Executive as Accounting Officer of the SGSA. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding SGSA assets, are set out in Managing Public Money published by HM Treasury.

Ruth Shaw
Chief Executive
23 June 2014

Governance Statement

Compliance with the Corporate Governance Code

A review of compliance with the Government's Corporate Governance Code of good practice 2011 (the Code) concluded that the Authority has complied with the areas applicable to the SGSA as a Non-Departmental Public Body (NDPB).

Governance Framework

The Accounting Officer of the SGSA is accountable to the Secretary of State for the Department for Culture, Media and Sport and the Permanent Secretary of DCMS, as its Accounting Officer, in her responsibility for maintaining sound systems of governance, risk management and internal control. These systems support the achievement of SGSA policies and strategic objectives, while safeguarding the public funds and assets for which she is personally responsible, in accordance with the responsibilities assigned to her in the Treasury guidance *Managing Public Money*. She is also responsible for using the public funds and assets assigned to the SGSA economically, efficiently and effectively.

The SGSA Board comprises the Chair and five Members appointed by the Secretary of State for Culture, Media and Sport in accordance with the requirements of the Sports Grounds Safety Authority Act 2011. The Board receives key reports from management including the SGSA management accounts and from the Audit and Risk Committee on risk management, IT security and the Annual Report and Accounts. The SGSA Board has a corporate responsibility for:

- ensuring that the SGSA 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 SGSA 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.

The Board meets regularly, providing leadership and advice on strategic and operational issues and scrutiny and challenge to the Authority's policies and performance. Specifically the Board has considered the future goals of the Authority, its educational and promotional activities and its enhanced remit in relation to sports other than football.

The Board is supported in fulfilling its responsibilities by the SGSA Audit and Risk Committee. The Committee has responsibility for issues of risk, control and governance, reviewing the comprehensiveness of assurances in meeting the Board's and the Accounting Officer's assurance needs and reviewing the reliability and integrity of these assurances. Both the Board and Audit and Risk Committee are serviced by the SGSA executive which

provides the information to be considered. In its review of effectiveness of the Audit and Risk Committee in 2013, the Committee confirmed it was satisfied with the quality of the data it received and the structure of meetings.

In 2013-14 the Board met on five occasions, the Audit and Risk Committee on three. Details of Board Member attendance are shown in the table below.

Board Member	Board meetings attended	Audit and Risk Committee meetings attended
Paul Darling	5	1*
Brendon Batson	3	2
Pauleen Lane	4	n/a
Peter Rowley	3	3
Ronnie Wilkie	3	3
Derek Wilson	5	n/a

*Chair's attendance at A&R meetings is optional and not expected

The background and registered interests of Board Members are published on our web-site. Further details about the Board and other corporate governance information are available in the "About Us" section.

The Chair conducts annual individual performance reviews with each Board Member. The Chair of the Audit and Risk Committee conducts an annual review of the Chair's performance following a structured consultation with other Board Members.

The Corporate Governance framework and processes are reviewed annually by our internal auditors, providing independent assurance that they are appropriate for the organisation. The reviews conducted in 2013 found the SGSA's systems "provide significant assurance that there is a generally sound system of internal control, designed to meet the SGSA's objectives, and that controls are generally being applied consistently."

The Audit and Risk Committee

The Audit and Risk Committee operates in accordance with the principles and good practice described in the HM Treasury Audit Committee Handbook. There are three members: Peter Rowley (the Chair), Brendon Batson and Ronnie Wilkie, all of whom are Members of the SGSA's Board. The Committee meets three times a year, all meetings are attended by the Chief Executive and Finance Manager and twice a year by representatives of the internal and external auditors. The Committee reports on its work to the full Board. In 2013-14 the Committee considered a range of issues including the SGSA Risk Register and Risk Management Policy, business continuity plan, audit charges and the reviews provided by the internal auditors, as well as regular financial management issues and the Annual Report and Accounts. The Terms of Reference of the Audit and Risk Committee are available to the public on demand.

Following the full review of the Committee's effectiveness in May 2013, Mr Rowley conducted a light touch review in February 2014. Members once more confirmed they were content with the current Committee structure and procedures.

The Committee provides the Board with reports on governance, internal control and risk management issues. The Committee's opinion for 2013/14 is as follows:

SGSA Audit and Risk Committee opinion to the Board 2013/14

Having taken account of:

- its work throughout the year;
- assurances received through the Committee's discussions with the Chief Executive and SGSA staff on risk management;
- the formal opinions of the internal auditors (who identified no significant issues of internal control in 2013-14) on the effectiveness of the SGSA's framework for corporate governance, risk management and financial systems; and
- the formal opinion on the accounts and the management report of the external auditors following the audit of the accounts.

It is the opinion of the Audit and Risk Committee that the SGSA's arrangements for its own corporate governance, internal control, risk management and financial systems are sound. The Committee is satisfied that the accounts can be relied upon, that the Accounting Officer is entitled to rely on the assurances she has received from the internal auditor and that the Board can approve the accounts for 2013-14.

In accordance with good practice, the executive inform the Audit and Risk Committee of changes to operating practices, particularly those connected to the recommendations of the Government's Security Policy Framework. In 2013/14, there were no incidents or losses of data that required a report to the Information Commissioner's Office.

The risk and control framework

As part of its oversight of spectator safety at football grounds that host designated matches, the SGSA 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. They also consult with the relevant local authorities as part of their work. The majority of the risks faced by the SGSA are framed within this context. Among the specific risks considered by the Authority during the year were potential safety failures at sports grounds, the pressures resulting from reduced resources and the failure to capitalise on the opportunities resulting from the Authority's expanded role.

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

- the risk management policy seeks to balance our desire for less prescription and more risk taking with the constraints imposed by the political, media and legal climate in which we operate, which push us towards a generally risk averse approach. Within this context, the policy seeks to reflect the growing emphasis on risk assessment by those who are directly responsible and our role as adviser and facilitator and not merely as regulator;
- the risk register identifies the risks that might prevent us from achieving strategic priorities and/or the opportunities of which we might take advantage. Our objective must

be to bring each risk down to a reasonably acceptable level at which it can be managed or controlled; and

- the SGSA does not hold any confidential personal information other than that relating to staff and applicants for employment. In 2013/14 the SGSA's IT systems, data security and procedures were reviewed by the internal auditors. The Authority suffered no data losses during 2013/14.

Approach to risk management

As the Accounting Officer I lead a systematic review of risks on a regular basis as part of the SGSA's planning cycle. This examines both the "risks" to the SGSA from its policies and operations and those related to its constitution and internal management. The risk register sets out responsibility within the SGSA for the management of risk, assigning a risk owner within the SGSA and identifying measures yet to be taken to mitigate each one. The register is presented to the Audit and Risk Committee and Board for approval.

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 SGSA'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 SGSA Board and the Audit and Risk Committee.

For the year 2013-14 the SGSA's internal auditors carried out reviews of the SGSA's financial and ICT and communications systems. They found our financial systems provide a substantial level of assurance and made a number of medium and low level recommendations in relation to the resilience of our ICT systems. These are being addressed in the current financial year.

During the year we have responded to thirteen requests under freedom of information, all of which were responded to within the prescribed time limits.

I have considered the evidence provided with regards to the production of the Annual Governance Statement. The conclusion of the review is that the overall governance and internal control structures have been appropriate for SGSA's business and have worked satisfactorily throughout 2013-14.

Ruth Shaw
Chief Executive
23 June 2014

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 Sports Grounds Safety Authority for the year ended 31 March 2014 under the Sports Grounds Safety Authority Act 2011. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; 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 Sports Grounds Safety Authority, Chief Executive and auditor

As explained more fully in the Statement of Responsibilities, the Sports Grounds Safety Authority and the Chief Executive as Accounting Officer are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. My responsibility is to audit, certify and report on the financial statements in accordance with the Sports Grounds Safety Authority Act 2011. I conducted my audit in accordance with International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Sports Grounds Safety Authority's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Sports Grounds Safety Authority; and the overall presentation of the financial statements. In addition I read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my certificate.

I am required to obtain evidence sufficient to give reasonable assurance that the expenditure and income recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Opinion on regularity

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

Opinion on financial statements

In my opinion:

- the financial statements give a true and fair view of the state of the Sports Grounds Safety Authority's affairs as at 31 March 2014 and of the net expenditure for the year then ended; and
- the financial statements have been properly prepared in accordance with the Sports Grounds Safety Authority Act 2011 and Secretary of State directions issued thereunder.

Emphasis of matter – going concern

Without qualifying my opinion, I draw attention to Note 1a of the financial statements concerning the application of the going concern basis. The Government included the Sports Grounds Safety Authority as a body listed in Schedule 1 of the Public Bodies Act 2011, with the intention that its functions would be transferred to another public sector body if a suitable body could be found. As set out in Note 1a, a decision on whether the functions will transfer to another body has not yet been made. Therefore, there is material uncertainty over the timing and nature of any closure or merger of the Sports Grounds Safety Authority and its ability to continue to operate in its current legal form. The financial statements do not include the adjustments that would result if the Sports Grounds Safety Authority was unable to continue as a going concern.

Opinion on other matters

In my opinion:

- the part of the Remuneration Report to be audited has been properly prepared in accordance with Secretary of State directions made under the Sports Grounds Safety Authority Act 2011; and
- the information given in the Strategic Report and Directors' Report sections of the Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept or returns adequate for my audit have not been received from branches not visited by my staff; or
- the financial statements and the part of the Remuneration Report to be audited are not in agreement with the accounting records and returns; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with HM Treasury's guidance.

Report

I have no observations to make on these financial statements.

Sir Amyas C E Morse
Comptroller and Auditor General

24 June 2014

National Audit Office

157-197 Buckingham Palace Road

Victoria

London

SW1W 9SP

Statement of Comprehensive Net Expenditure For the year ended 31 March 2014

	Note	2013-14	2012-13
		£	£
Expenditure			
Staff costs	2	778,608	764,308
Depreciation and amortisation	5&6	10,889	15,282
Loss on disposal	3	0	18,200
Other expenditures	3	313,894	290,003
		1,103,391	1,087,793
Income			
Income from activities	4	27,837	23,552
Income from sale of publications	4	2,009	4,469
		29,846	28,021
Net expenditure for the financial year		1,073,545	1,059,772

The notes on pages 33 to 43 form part of these Accounts

Statement of Financial Position As at 31 March 2014

		2013-14	2012-13
	Note	£	£
Non-current assets			
Property, plant and equipment	5	37,368	35,333
Intangible assets	6	3,542	5,177
Total non-current assets		40,910	40,510
Current assets			
Trade and other receivables	8	14,048	11,341
Cash and equivalents	9	301,030	216,171
Total current assets		315,078	227,512
Current liabilities			
Trade and other payables	10	121,306	71,795
Total current liabilities		121,306	71,795
Assets less liabilities		234,682	196,227
Taxpayers' equity			
General reserve		234,682	196,227

The financial statements on pages 29 and 30 were approved by the Board on 9 June 2014 and were signed on its behalf by:

Ruth Shaw
Chief Executive
23 June 2014

The notes on pages 33 to 43 form part of these Accounts

Statement of Cash Flows

For the year ended 31 March 2014

		2013-14	2012-13
	Note	£	£
Cash flows from operating activities			
Net expenditure		(1,073,545)	(1,059,772)
Adjustments for non cash items	3	10,889	33,482
(Increase)/Decrease in trade and other receivables	8	(2,707)	22,449
Increase/(Decrease) in trade payables	10	49,511	(46,517)
Net cash outflow from operating activities		(1,015,852)	(1,050,358)
Cash flows from investing activities			
Purchase of property, plant and equipment and	5	(11,289)	(18,287)
Intangible assets	6	0	(6,540)
Net cash outflow from investing activities		(11,289)	(24,827)
Cash flows from financing activities			
Grants from parent Department		1,112,000	1,126,000
Net cash inflow from financing activities		1,112,000	1,126,000
Net financing			
Net increase/(decrease) in cash and cash equivalents in the period		84,859	50,815
Cash and cash equivalents at the beginning of the Period		216,171	165,356
Cash and cash equivalents at the end of the Period	9	301,030	216,171

The notes on pages 33 to 43 form part of these Accounts

Statement of Changes in Taxpayers' Equity For the year ended 31 March 2014

		General Reserve
	Note	£
Balance at 1 April 2012		129,999
Net expenditure for 2012/13		(1,059,772)
Grant in aid		1,126,000
Balance at 31 March 2013		196,227
Net expenditure for 2013/14		(1,073,545)
Grant in aid		1,112,000
Balance at 31 March 2014		234,682

The notes on pages 33 to 43 form part of these Accounts

Notes to the Accounts

1. Statement of accounting policies

These financial statements have been prepared in accordance with the 2013-14 Government Financial Reporting Manual (FRoM) issued by the Treasury. The accounting policies contained in the FRoM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. They are also prepared in accordance with the Sports Grounds Safety Authority Act 2011 and directions issued by the Secretary of State for Culture, Media and Sport. Where the FRoM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the SGSA for the purposes of giving a true and fair view has been selected. The particular policies adopted by the SGSA are described below. They have been applied consistently in dealing with items that are considered material to the accounts. No statement of other comprehensive expenditure has been prepared as all income and expenditure is reported in the statement of comprehensive net expenditure.

No statement of other comprehensive expenditure has been prepared because all income and expenditure is reported in the statement of comprehensive net expenditure.

1.a Going concern

The Government included the SGSA as a body listed in Schedule 1 of the Public Bodies Act 2011, with the intention that its expertise and functions would be transferred to another body if an appropriate home could be found. The Government initially planned for this to take place by April 2013, but as yet no decisions have been made and Government continues to explore the options for the future of the SGSA's important functions and expertise. Having considered the circumstances and from discussions with DCMS, management's expectation is that whilst there is material uncertainty over the timing and nature of any closure or merger of the Sports Grounds Safety Authority, it will continue to operate in its current form for at least the next 12 months. It is therefore appropriate to present the 2013-14 accounts on a going concern basis.

1.b Accounting convention

These accounts have been prepared under the historical cost convention modified to account for the revaluation of property, plant and equipment, intangible assets and inventories.

Government Grants

All income and expenditure is accounted for on an accruals basis, net of VAT. The Treasury has judged that grant in aid should be recognised as financing and therefore credited directly to reserves as opposed to income.

Revenue Recognition

Revenue represents the fair value of consideration received or receivable for services provided and goods sold. All revenue is recognised on an accruals basis.

Property, Plant and Equipment & Intangible assets

Property, plant, equipment and intangible assets above £500 are capitalised. Items of property, plant, equipment and intangible assets are initially recognised at cost. They are subsequently carried at fair value. The Board Members are of the opinion that the depreciated historical cost of property, plant and equipment provides a suitable proxy for fair value given their low value.

Depreciation

Depreciation is provided on all plant and equipment so as to write off the cost of each asset in equal instalments over its estimated useful life. Depreciation is applied to new assets pro rata in the year of purchase. The rates used were as follows:

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

Amortisation

Amortisation is provided on intangible assets so as to write off the cost of each asset in equal instalments over its estimated useful life. Amortisation is applied to new assets pro rata in the year of purchase.

The rate used was:

Intangible assets – 25%

Operating Leases

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

International Financial Reporting Standards issued but not yet effective

The IASB have issued certain standards and interpretations with an effective date after the date of these financial statements. The SGSA has not adopted these standards and interpretations early and their adoption is not expected to have a material impact on the SGSA's reported income or net assets in the period of adoption.

1.c Pensions

Past and present employees are covered by the provisions of the Principal Civil Service Pension Scheme. This is an unfunded multi-employer defined benefit scheme. The SGSA's share of net assets and liabilities cannot be separately identified. The SGSA accounts for the pension costs as a defined contribution scheme (see Note 2).

2. Staff numbers and related costs

Staff and Board costs comprise:

	2013-14		
	£	£	£
	Permanently Employed Staff	Others (Chair and Board)	Total
Wages, salaries and fees	588,121	24,093	612,214
Social security costs	50,696	1,440	52,136
Other pension costs	114,258	0	114,258
Sub total	753,075	25,533	778,608
Less recoveries in respect of outward secondments	0	0	0
Total net costs	753,075	25,533	778,608

Exit package

During the 2013-14 financial year, one member of staff left the SGSA on compulsory redundancy terms in line with the Civil Service Compensation Scheme. The individual received compensation in the band £0-10k. This cost is included in permanently employed staff costs.

	2012-13		
	£	£	£
	Permanently Employed Staff	Others (Chair and Board)	Total
Wages, salaries and fees	602,552	26,610	629,162
Social security costs	54,151	1,537	55,688
Other pension costs*	117,828	0	117,828
Sub total	774,531	28,147	802,678
Less recoveries in respect of outward secondments	(38,370)	0	(38,370)
Total net costs	736,161	28,147	764,308

For 2013-14, employer's contributions of £114,258 were payable to the PCSPS (2012-13 £117,828) at one of four rates in the range 16.7% to 24.3% (unchanged from 2009-10) of pensionable pay, based on salary bands. The Scheme's Actuary reviews employer contributions every four years following a full scheme valuation. 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 Pensions Increase legislation. Members joining from October 2002 may opt for either the appropriate defined benefit arrangement or a 'money purchase' stakeholder pension with an employer contribution (**partnership** pension account).

Employee contributions are salary related and range between 1.5% to 6.25% of pensionable earnings for classic and from 3.5% to 8.25% for **premium, classic plus** and **nuvos**. Increases to employee contributions will apply from 1 April 2014. 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' initial 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 for service before 1 October 2002 calculated broadly as per **classic** and benefits for service from October 2002 worked out 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

updated in line with Pensions Increase legislation. In all cases members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004.

The **partnership** pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 3% and 12.5% (depending on the age of the member) into a stakeholder pension product chosen by the employee from a panel of three providers. The employee does not have to contribute, but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.8% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

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 <http://www.civilservice.gov.uk/pensions>

Average number of persons employed

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

	2013-14	Permanent Staff	Total
Directly employed		12.3	12.3
Seconded		1.0	1.0

	2012-13	Permanent Staff	Total
Directly employed		12.9	12.9
Seconded		1.0	1.0

3. Other Expenditure

	2013-14	2012-13
	£	£
Running costs		
Travel and subsistence*	95,288	82,595
Rent and rates	62,321	86,278
Training and recruitment	10,101	1,725
Accommodation, cleaning, heating and lighting	16,634	20,156
External audit fees	10,400	8,400
Internal audit fees	8,874	13,892
Other professional fees	36,989	20,888
Postage and telephone	14,305	25,307
Office supplies, printing and stationery	58,982	30,390
(Profit)/Loss on foreign exchange	0	372
Total other operating payments	313,894	290,003
*includes Board Member travel and subsistence of £2,127 (£4,882 in 2012-13).		
Non-cash items		
Depreciation and amortisation	10,889	15,282
Loss on disposal	0	18,200
Total	324,783	323,485

4. Income

	2013-14	2012-13
	£	£
Sale of publications	2,009	4,469
International projects	2,722	23,552
Other income	25,115	0
Total	29,846	28,021

2013-14 Income by geographical area

	2013-14	2012-13
Area	£	£
UK	27,124	2,953
Other countries	2,722	25,068
Total	29,846	28,021

Income from international projects derives from activities resulting from the expanded remit of the SGSA. This income and that for UK work is charged for on a cost recovery basis.

The SGSA charges for the issue of licences to admit spectators to watch designated football matches. In the year ended 31 March 2014 94 licences were issued to clubs/stadia for a fee of £100 each. In accordance with the SGSA'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 SGSA's accounts.

5. Plant and equipment

2013-14	Plant and Machinery	Furniture and Fittings	Total
	£	£	£
Cost or valuation			
At 1 April 2013	50,980	41,154	92,134
Additions	11,289	0	11,289
Disposals	0	0	0
At 31 March 2014	62,269	41,154	103,423
Depreciation			
At 1 April 2013	35,612	21,189	56,801
Charged in year	5,139	4,115	9,254
Disposals	0	0	0
At 31 March 2014	40,751	25,304	66,055
Net book value at 31 March 2013	15,368	19,965	35,333
Net book value at 31 March 2014	21,518	15,850	37,368

All assets are owned by the SGSA.

2012-13	Plant and Machinery	Furniture and Fittings	Total
	£	£	£
Cost or valuation			
At 1 April 2012	68,181	45,856	114,037
Additions	0	18,287	18,287
Disposals	(17,201)	(22,989)	(40,190)
At 31 March 2013	50,980	41,154	92,134
Depreciation			
At 1 April 2012	43,131	21,741	64,872
Charged in year	9,682	4,237	13,919
Disposals	(17,201)	(4,789)	(21,990)
At 31 March 2013	35,612	21,189	56,801
Net book value at 31 March 2012	25,050	24,115	49,165
Net book value at 31 March 2013	15,368	19,965	35,333

6. Intangible assets

2013-14	Software licences	Total
	£	£
Cost or valuation		
At 1 April 2013	6,540	6,540
Additions	0	0
Disposals	0	0
At 31 March 2014	6,540	6,540
Amortisation		
At 1 April 2013	1,363	1,363
Charged in year	1,635	1,635
Disposals	0	0
At 31 March 2014	2,998	2,998
Net book value at 31 March 2013	5,177	5,177
Net book value at 31 March 2014	3,542	3,542

2012-13	Software licences	Total
	£	£
Cost or valuation		
At 1 April 2012	0	0
Additions	6,540	6,540
Disposals	0	0
At 31 March 2013	6,540	6,540
Amortisation		
At 1 April 2012	0	0
Charged in year	1,363	1,363
Disposals	0	0
At 31 March 2013	1,363	1,363
Net book value at 31 March 2012	0	0
Net book value at 31 March 2013	5,177	5,177

7. Financial instruments

As the cash requirements of the SGSA 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 to a non-public sector body of a similar size. The majority of financial instruments relate to contracts to buy non-financial items in line with the SGSA's expected purchase and usage requirements and the SGSA is therefore exposed to little credit, liquidity or market risk. As the SGSA is now able to undertake work for organisations outside of England and Wales there is a small exposure to risk of loss on foreign exchange transactions. In 2013-14 the SGSA suffered no loss on foreign exchange transactions (2012-13 loss of £372).

8. Trade receivable and other current assets

	2013-14	2012-13
	£	£
Amounts falling due within one year:		
Prepayments*	13,810	11,341
Other receivables	238	0
Total	14,048	11,341
* All of which relates to goods and services.		

9. Cash and cash equivalents

	2013-14	2012-13
	£	£
Balance at 1 April	216,171	165,356
Net change in cash and cash equivalents	84,859	50,815
Balance at 31 March	301,030	216,171
The following balances at 31 March were held at:		
Commercial banks and cash in hand	301,030	216,171
Balance at 31 March	301,030	216,171

10. Trade payables and other current liabilities

	2013-14	2012-13
	£	£
Amounts falling due within one year:		
Other taxation and social security*	29,802	25,331
Trade payables	47,845	6,163
Accruals	25,547	24,630
Accrued annual leave	18,112	15,671
Total	121,306	71,795
*due to Central Government bodies		

11. Commitments under leases

Total future minimum lease payments under operating leases are given in the table below for each of the following periods.

	2013-14	2012-13
	£	£
Obligations under operating leases comprise:		
Buildings		
Not later than one year	78,636	78,636
Later than one year and not later than five years	52,424	131,060
Total	131,060	209,696

12. Capital commitments

There were no capital commitments at 31 March 2014 (31 March 2013 none).

13. Related-party transactions

The SGSA is a Non Departmental Public Body of the Department for Culture, Media and Sport which is regarded as a related party with which the SGSA has had various material transactions during the year. In addition the SGSA had a small number of material transactions with the Department for Work and Pensions, the Office of Fair Trading and the Cabinet Office. These transactions were at arms length and in the normal course of business.

No Board Members, key manager or other related party has undertaken any material transactions with the SGSA during the year.

14. Events after the end of the reporting period

In May the SGSA announced its continued partnership with the England and Wales Cricket Board (ECB) to review and raise standards of safety and security at First Class County (FCC) cricket venues. There were no events that had a material effect on the accounts after the end of the reporting period.

15. Preparation of accounts

The accounts were authorised for issue on the date they were certified by the Comptroller and Auditor General.

For further information on the work of the Sports Grounds Safety Authority, please contact us at:



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SGSA

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