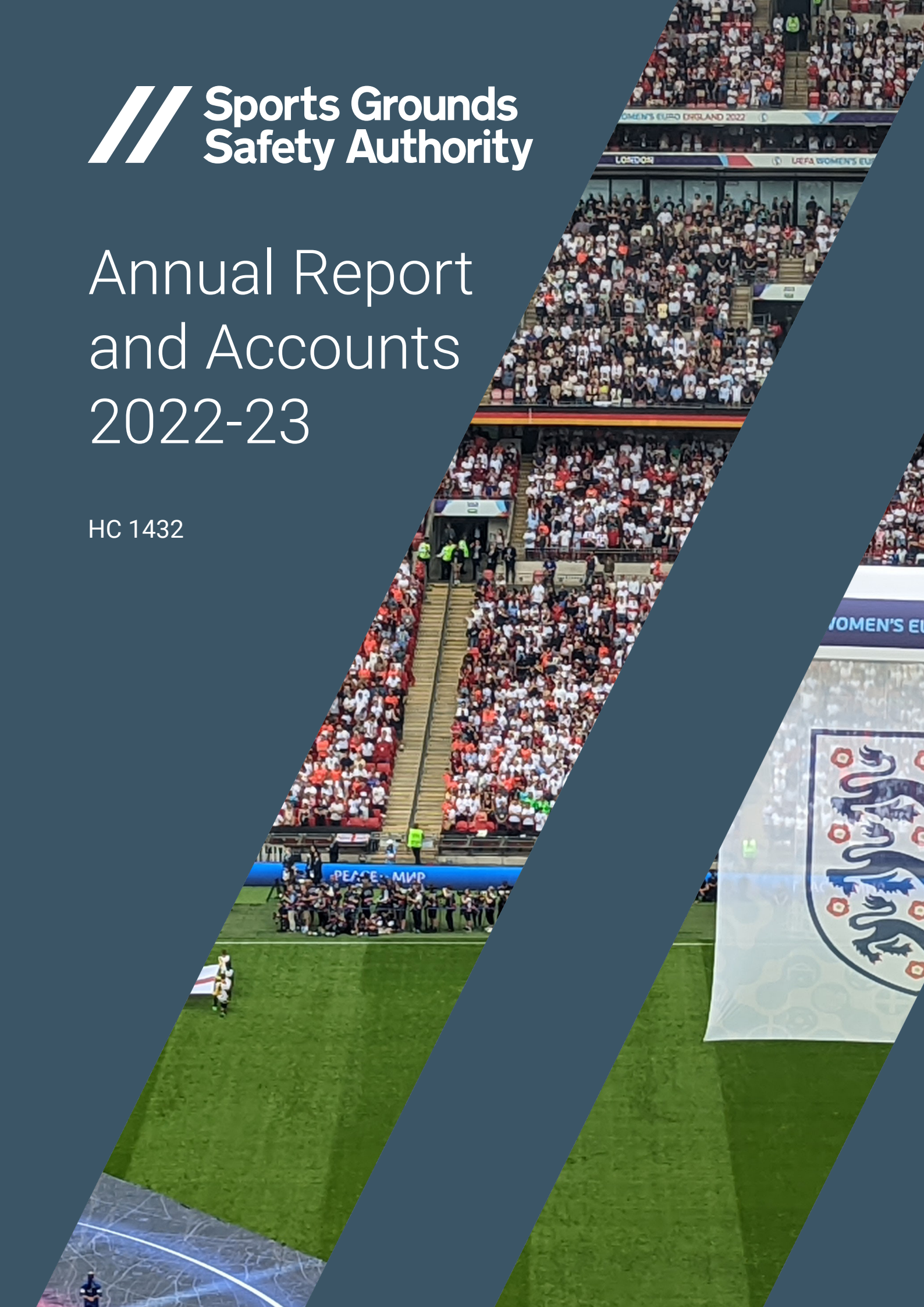




Annual Report and Accounts 2022-23

HC 1432





Sports Grounds Safety Authority

Annual Report and Accounts 2022-23

For the period 1 April 2022 to 31 March 2023.

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

**Ordered by the House of Commons to be printed 27 June
2023.**

HC 1432



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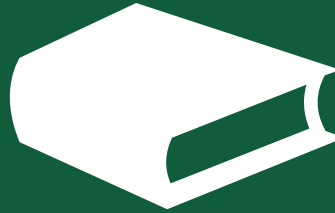
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Overview 2022-23



Implemented
licensed
standing on
behalf of
Government



623 guidance
documents
sold



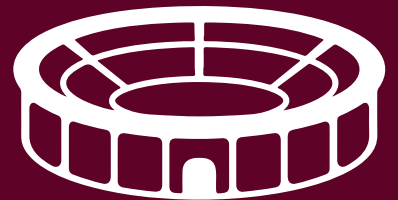
95%
of staff would
recommend
SGSA as a
great place to
work



236
matchday
inspections
completed



£1,667,460
net expenditure



90% of
stakeholders
say SGSA is
an effective
regulator



199 Safety
Advisory Groups
attended



The Government is hugely grateful for the work that the SGSA carries out.



Supported
safety at major
international
events



£365,578
income
generated



All 4
UK nations
supported



100% of staff
say they are
treated fairly



93%
of stakeholders
agree SGSA
sets the
standards for
safety



88,574
visitors to the
SGSA website



93%
rated the SGSA
Conference
2022 as
excellent or
very good

Foreword from Chair

I am pleased to introduce the Annual Report and Accounts for the Sports Grounds Safety Authority (SGSA) for 2022-23.

This document is a tribute to the extensive and committed work carried out by the SGSA's team from 1 April 2022 to 31 March 2023. They have balanced the regulatory duties of licensing football grounds and overseeing local authorities in discharging their statutory obligations, whilst continuing to support other sports grounds across the UK and beyond. Importantly, the SGSA's work has been done prudently with a net expenditure level of £1,667,460, below the limit of £1,814,000 set by the Department for Culture, Media and Sport (DCMS).

The last year has been historic for the SGSA, with the announcement in July 2022 that licensed standing would be allowed at football grounds subject to the Government's all-seater policy. The SGSA welcomes the controlled return of standing for the modern era. This is something that I have advocated for over many years, due to the safety risks involved in standing in areas not designed for that purpose. It is an exciting decision for football and, most importantly, fans. Research has shown that fans will be safer and have an improved experience by having the choice of whether to sit or stand safely. I am proud of the way the SGSA has led this implementation, taking a deliberate, cautious approach, based on evidence and consultation.

This was not the only momentous announcement for football over the last year. The publication of the Government's White Paper – *A sustainable future - reforming club football governance* – in March 2022 sets out radical plans to ensure the long-term sustainability of the English football pyramid. This is a milestone of huge significance for everyone who has a stake in the health of our national game. It is also relevant to the work of the SGSA as we take forward our own programme of reform following the independent review of the organisation conducted in 2022. The SGSA has a distinct but complementary remit to the new regulator and will, therefore, work closely with the DCMS to implement the changes in the most effective way.

Looking at changes closer to home, the SGSA has said goodbye to four Board members during 2022-23. I am grateful for the advice and expertise that Rimla Akhtar, Susan Johnson, Philip Kolvin and David Mackinnon have contributed to the Board over the last few years. They have helped to shape the SGSA into the world-leading organisation it is today. In their place, I welcome and look forward to working with new Board Members – Martin Esom, Alex Lacey, Bradley Pritchard and Jon Sellins. Each of them bring new knowledge and experience which will help the SGSA develop for the future.



Finally, I would like to thank and pay tribute to all of the SGSA team and Board for their commitment and dedication during the year. This Annual Report and Accounts is a testament to their hard work and commitment to sports grounds safety.

Derek Wilson
Chair

Foreword from Chief Executive

Looking back over the last 12 months, I am hugely proud of what we have achieved as an organisation. We are a small team, but the scope scale and breadth impact of our work is outstanding. I am particularly proud of the considered approach to the introduction and roll-out of licensed 'safe' standing, which both increases fan choice and helps ensure a safe environment for all.

The country, and the sport sector in particular, has emerged well from the pandemic-heavy years. During 2022-23, the UK has celebrated many successes in the sporting world, highlighting once again how well this country can host major international sporting events. This includes the Commonwealth Games in Birmingham, Rugby League World Cup and the UEFA Women's Euros, with the incredible result for the Lionesses.

I am proud of the support the SGSA has provided to these international competitions, using our knowledge and expertise to ensure that the events were held safely. It reinforces the impact and importance of our small but mighty organisation.

The last year has also been important to the SGSA internally, with the first independent review conducted since our inception in 2011. The review, conducted by David Rossington, was extremely positive, highlighting how well we deliver with such a small team. The review identified 13 recommendations which will further enhance the SGSA's position. I look forward to working with DCMS to implement these over the next year.

In closing, the next couple of years are likely to be as equally momentous as the last couple. The establishment of a new regulator for football, as Derek notes in his foreword, has the potential to change the sector significantly. My focus is ensuring the SGSA continues to grow and prosper. As David Rossington stated in the independent review, the SGSA is "a great asset for the UK". I couldn't agree more. We look forward to further developing and enhancing this status for the benefit of live sport fans everywhere.



Martyn Henderson OBE
Chief Executive
21 June 2023

About the Sports Grounds Safety Authority (SGSA)

The SGSA is the safety regulator for football grounds in England and Wales and the UK Government's independent advisor on sports ground safety.

We provide independent, expert advice based on three decades of ensuring watching football in England and Wales is a safe and enjoyable experience for fans. We use our experience to advise and support other sports and related industries in the UK and internationally. Put simply, our purpose is to ensure sports grounds are safe for everyone.

We set safety standards through our world-leading best practice guidance, including the *Guide to Safety at Sports Grounds (Green Guide)*, which is used to build and develop sports grounds around the world.

Our expert team of Inspectors provide first-rate support and advice based on their collective knowledge of areas including engineering, policing, emergency planning and facilities management. They support individual clubs and grounds, sports bodies, governments, architects and engineers to minimise risk and help deliver safe events for all.

Vision

To be the world's leading authority on sports ground safety.

We want to be the 'go-to' body globally for advice on sports ground safety design and management, and the safety provider of choice for all major sporting events.

Values

Excellence

We set high expectations for ourselves and act on feedback from those with whom we work.

Independence

We make decisions based on experience and expertise, not influenced by others.

Integrity

We build trust through responsible actions and honest relationships.

Partnership

We achieve more when we collaborate.

What we do

Regulatory



Licence league and international football grounds in England and Wales and regulate their safety certification by local government.

Standards



Set and raise standards globally through our guidance, particularly the Guide to Safety at Sports Grounds (Green Guide).

Advisory



Provide strategic support for sports grounds, governing bodies and others, both in the UK and internationally.

Advisory services

Bespoke training



Calculate safe capacity



Review stadium design



Safety management advice



Performance Report

Performance Overview

Strategy

The Sports Grounds Safety Authority's (SGSA's) five-year strategy, published in January 2020, set out the organisation vision – to ensure everyone can enjoy sport safely. It outlined our priorities, how we will meet our regulatory responsibilities and how we will share our expertise for the benefit of spectators and sports in the UK and around the world.

The following performance report details the work conducted by the SGSA over the last year in each of the priority areas outlined in the Strategy.



A full account of our approach to, and policies for, the management of risk are covered in the Governance Statement on page 45.

The Business Plan 2022-23 identified four key performance indicators. The table overpage outlines how we met our targets.

Strategy link	Indicator	Baseline	2021-22	2022-23
Continuously improve our performance as the safety regulator for football grounds in England and Wales.	Proportion of respondents who agree or strongly agree that the SGSA is an effective regulator of football grounds.	85%	85%	90%
Raise the profile and status of sports ground safety in the UK and internationally.	Proportion of respondents who agree or strongly agree that the SGSA is the world's leading authority on sports ground safety.	66%	71%	71%
Become the strategic safety partner of choice for governments, sport governing bodies and the organisers of major events.				
Improve our efficiency and performance as a non-departmental public body.	Proportion of respondents who rate the overall performance of the organisation as 8 out of 10 or above.	78%	82.5%	83%
	Proportion of staff who would agree or strongly agree that SGSA is a great place to work.	79%	90.5%	95%

During the last year, the SGSA conducted a review on the key performance indicators, and these have been updated for 2023-24, as outlined on page 38.

Organisational Review

In February 2022, the Government launched an independent review of the SGSA. This was part of a programme of public bodies review by the Cabinet Office to increase the effectiveness of Arms-Length-Bodies. This was also the first substantive review of the organisation since the Football Licensing Authority was established in 1992.

The review was conducted on behalf of DCMS by an independent lead reviewer, David Rossington, with support from Government officials.

It concluded in May 2022, with the report noting that the SGSA is “a body that is seen nationally and internationally as a centre of excellence on sports ground safety, that punches well above its weight, and that is a great asset for the UK”.

It also noted that “the organisation’s small size is nimble and sufficient for its current remit but it has little flexibility, giving rise to questions of its resilience in a crisis”. As a result, the review identified 13 recommendations, including:

- The £100 licence fee should be replaced by a flexible system of charging which reflects the full cost of regulation and enables taxpayer funding to be reduced.
- Provided the funding model is reformed and the SGSA is allowed to increase its staff numbers, DCMS should consider expanding the SGSA’s licensing remit to cover upper league women’s football and the National League.
- DCMS should consider whether the SGSA should play a wider role in the regulation of stewarding at football matches.

In its response, published in June 2023, the Government has accepted each of the recommendations, stating: “The SGSA is a small but ambitious organisation, which is regarded as a world leader in sports ground safety” and “The Government is hugely grateful for the work that the SGSA carries out”.

The review considered the following areas:

- Size of the SGSA.
- Funding model.
- In-house expertise versus buying in services.
- Remit of the SGSA.
- Territorial scope.
- Purpose and compliance of the SGSA Board.
- Governance, financial management and internal control.

Implementing the recommendations

The next year is likely to be a significant period of change for the SGSA, with the implementation of the recommendations and the introduction of legislation to new Independent Regulator for Football, concentrating on financial issues.

To support this period, a Change Board has been established to oversee the work against each of the recommendations. This Board is made up of staff and Board members, along with representatives from DCMS. The SGSA has already commenced work on the recommendations, with progress over the last year outlined overpage:

Recommendation	Progress to date
DCMS should provide a formal undertaking that it will work with and support the SGSA in the face of a crisis.	The SGSA continues to engage closely with the DCMS Sport Team to ensure a shared understanding of the financial and legal risks faced by SGSA. The implementation of this recommendation is for DCMS.
SGSA should continue its efforts to diversify its workforce.	The SGSA is using its established Equality, Diversity and Inclusion Working Group to help to diversify its workforce. Beyond this, a longer-term workforce planning project is identifying further opportunities.
The £100 licence fee should be replaced by a flexible system of charging which reflects the full cost of regulation.	<p>The SGSA commissioned the Chartered Institute of Public Finance and Accountancy (CIPFA) to conduct a review of the licence fee and identify potential ways for any changes to the fee to be implemented.</p> <p>SGSA is working closely with DCMS officials on the implementation of this recommendation, informed by the outputs from the CIPFA review.</p>
Consideration should be given to offering the SGSA further financial freedom.	The implementation of this recommendation is for DCMS.
The SGSA should be able to make a profit on advice commissioned from outside the UK.	The implementation of this recommendation is for DCMS and will require a change to primary legislation.
The possibility of the SGSA sharing resources with another organisation, for example DCMS, should be investigated.	During 2022-23, we formalised arrangements to share legal services with the Security Industry Authority (SIA). Further work, including on the sharing of a data analytical resource, is also being considered.
DCMS should consider expanding the SGSA's licensing remit to cover women's Super League and Vanarama National League.	<p>The SGSA has formally responded to the Government's Review of Women's Football currently being undertaken, and will await this final report to implement any recommendations. The SGSA continues to work with the FA to support women's football.</p> <p>The SGSA has entered into a new partnership with the Vanarama National League to improve fan safety at grounds. This includes reviewing safety at clubs to identify any recommendations and next steps.</p>

Recommendation	Progress to date
<p>DCMS should consider whether the SGSA should play a wider role in the regulation of stewarding at football matches.</p>	<p>The SGSA is pursuing voluntary, non-regulatory solutions to the current challenges faced by the sector and working closely with the sector on stewarding, including working with the SIA on qualifications and the Premier League and EFL on supporting stewarding reform within football.</p>
<p>In the medium term, DCMS should consider whether other named sports should be required to seek advice from the SGSA.</p>	<p>The SGSA has strong connections with some sports beyond football, particularly cricket. The SGSA will also continue to establish more formal engagement with other sports.</p> <p>In addition, the SGSA has worked closely with DCMS over the last year to ensure that safety, and engagement with the SGSA, is formalised through the Gold Framework used when bidding for and staging major sporting events.</p>
<p>In the longer term, there may be a case for considering an expansion beyond sport.</p>	<p>The SGSA has limited, informal contact with some venues beyond sport. Further work on this will be at the discretion of DCMS.</p>
<p>The UK Government should consider consulting with the devolved administrations on whether the SGSA should have regulatory powers across the UK.</p>	<p>The SGSA already operates in all parts of the UK though its activities vary across the four nations. There has been informal engagement on the potential for a more consistent approach in future. This will be a consideration for Ministers from the UK Government and the Devolved Administrations.</p>
<p>Legislation should be amended to clarify that functions may be delegated to the executive.</p>	<p>These two recommendations are for DCMS to progress directly. The SGSA continues to work closely with the DCMS Sport Team on their implementation.</p>
<p>DCMS should review the length of appointments to the SGSA Board.</p>	

Improve Performance

Continuously improve our performance as the safety regulator for football grounds in England and Wales.

Overview

Led

the introduction of
licensed standing
in seated areas

236

matchday
inspections
carried out

199

Safety Advisory
Groups attended

93

football grounds
licensed

90%

of stakeholders
agree SGSA is an
effective regulator

Published

**new
research**

on stewarding

Published

**policy
guidance**

on SIA sport
exemption

Continued

to bring sector
partners together

5

Academic Forums
held

Co-funded

a PhD student
to research fan
perceptions of
safety at major
sporting events

Supported

sports grounds
on addressing
individual issues

Research found

1

injury per
18,641
spectators

Highlights

Licensed standing in seated areas

In July 2022, the then Sports Minister, Nigel Huddleston MP, announced that licensed standing at football grounds subject to the Government's all-seater policy would be permitted provided those grounds can demonstrate they meet associated licensed standing criteria. This was a Government manifesto commitment.

This historic announcement followed a successful SGSA-led trial of standing areas at five early adopter grounds – Cardiff City FC, Chelsea FC, Manchester City FC, Manchester United FC and Tottenham Hotspur FC.

Independent research carried out by CFE Research found that the installation of barriers or rails in areas of persistent standing in seated areas has delivered a positive impact on spectator safety and improved fans' matchday experience in both home and away sections. The report recommended that clubs should be given the opportunity to implement licensed standing areas as soon as possible.

The SGSA welcomes the controlled return of standing for the modern era, which has been made possible by a close collaboration with the Government. It marks a significant moment for football – and, most importantly, for the fans who have campaigned for this change and will be safer because of the Government's decision.

The change of policy means that SGSA will be able to decide on whether to allow licensed standing areas, rather than needing Ministerial approval.

We have taken a deliberately cautious approach in this change of policy. It is not a return to the days of old, with huge standing terraces. Rather, this is a modern approach, using new engineering solutions with the focus on improving fan safety and offering choice.

Grounds interested in offering licensed standing must meet a set of criteria, covering issues such as:

- The necessary infrastructure – such as seats with barriers/independent barriers – which must be in both home and away sections.
- Fans must be able to sit or stand in the licensed areas – the seats cannot be locked in the 'up' or 'down' position.
- There must also be one seat/space per person.
- The licensed standing areas must not impact the viewing standards or other fans, including disabled fans.
- There must be a Code of Conduct in place for fans in the licensed standing area.
- Briefing and training must be in place for staff and stewards to ensure only relevant ticketholders are admitted to the licensed standing areas.
- CCTV must be in place and offer full coverage of the licensed standing areas.

- The ground must consult with its Safety Advisory Group about plans for the licensed standing areas.

Standing will only be permitted in those areas with the appropriate infrastructure in place. Other areas of a ground, without barriers, will remain subject to the Government's all-seater policy.

During 2022-23, four more football grounds became licensed to operate standing areas – Brentford FC, Queens Park Rangers FC, Wolverhampton Wanderers FC and Wembley Stadium, for domestic fixtures.

Effective regulation

The SGSA has a legal responsibility to licence league and international football grounds in England and Wales and regulate their safety certification by local government. The SGSA has embedded robust procedures to ensure effective regulation.

Licensed grounds

During 2022-23, we assessed licence applications from 20 Premier League and 72 EFL grounds, including those newly promoted from the National League, plus Wembley Stadium. Licences for the licensing period from 1 August 2022 to 31 July 2023 were issued to all 93 eligible grounds.

Throughout the year, the SGSA Inspectors evaluated safety procedures at grounds via matchday inspections and ground assessments. Between 1 April 2022 and 31 March 2023, 236 matchday inspections were completed (compared to 235 completed in the same period in 2021-22).

Ground assessments were conducted at SGSA licensed grounds in line with standard operating procedures. The exercise assessed how well a ground was complying with relevant safety at sports grounds legislation. The result was converted into a risk-based score, which provided a consistent approach across all relevant grounds in England and Wales and helps the SGSA to target resources at the areas of greatest risk.

The SGSA has continued its regulatory duty to apply the Government's current all-seater policy at designated football grounds via the Persistent Standing Enforcement Approach. Originally dating from 2019/20, this document was reviewed, updated and shared with grounds ahead of the start of the 2022/23 season. It outlines our approach to enforcing the Government's all-seater policy in relation to persistent standing in seated areas. We have continued to support and challenge those clubs identified as having a high safety risk due to persistent standing in some areas of their respective grounds. This was done in accordance with our published approach and Better Regulation principles.

Local authority oversight

Local authority audits help the SGSA meet its legislative responsibilities and strategic goals. The audits are a fundamental tool in our oversight role to ensure that local authorities discharge their functions under the Safety of Sports Grounds Act 1975. During 2022-23, the SGSA continued its local authority audit approach.

Inspectors attended 199 Safety Advisory Group (SAG) meetings relating to SGSA licensed grounds between 1 April 2022 and 31 March 2023 (compared to 215 in the same period during 2021-22).

Dashboard

To further improve the SGSA's regulatory effectiveness, a new reporting dashboard was developed in 2022-23, containing management information on matchday inspections, ground assessments and local authority audits. This information is reviewed monthly by the Chief Executive and Head of Inspectorate and at each meeting of the SGSA Board, and helps SGSA target resources where the evidence suggests the risks are greatest.

Safety issues

Alongside the formal regulatory procedures, the SGSA has continued to work closely with the sector to address common issues. This is primarily through a Safety Committee, chaired by the SGSA. This brings together representatives from football grounds, local authorities, football governing bodies, the police and DCMS and helps to build joint working. Regular meetings were held during 2022-23, covering issues including spectator behaviour, data and information sharing and stewarding.

The SGSA has also supported individual grounds on issues throughout the year. This has included providing support and advice during the paramedic strikes, and the impact this could have on grounds, and an incident at Hillsborough Stadium.

Stewarding

During the 2021/22 season, the SGSA became aware of growing concern around the availability of suitably qualified stewards for SGSA licensed grounds, and the sports/events industry more widely. Since then, the SGSA has been working with the sector to scope a reform of stewarding.

In 2022, the SGSA commissioned 2CV to conduct research funded by DCMS to understand the motivations for becoming a steward and the challenges that stewards (past and present) have in the role. The research found that the reasons for becoming a steward varied, with motivations ranging from keeping spectators safe, flexible employment, and loyalty to a specific sports club. Overall satisfaction was found to be high among stewards, but the research highlights the challenges of the role and provides potential solutions which are key in the long-term sustainability of the stewarding function. The SGSA is using the results to inform future work and discussions with the rest of the sector.

In December 2022, the SGSA published new policy guidance regarding the existing exemption from Security Industry Authority (SIA) regulation in the Private Security Industry Act 2001 for those in-house stewarding staff at sports grounds undertaking SIA licensable activities. The guidance clarified the need for SGSA licensed grounds to demonstrate suitable training and vetting of in-house stewards who carry out security functions, such as searching on entry or ejecting spectators who are in breach of ground regulations. The guidance gave SGSA licensed grounds a grace period until 30 June 2023 to comply with the requirements. From 1 July 2023, this will be enforced by local authorities via conditions in General Safety Certificates.

Building our evidence base

The SGSA is committed to developing its evidence and research capability to inform its decision making. Alongside the research into stewarding, as outlined above, this work has included the awarding of a PhD studentship focused on understanding the drivers of safety at major sporting events. The studentship is part of a new partnership with the University of Edinburgh. The project will establish how event organisers can make football events safer through two core research questions:

- how group processes between fans impacts perceived safety at football events; and
- how demographic differences impact perceived safety and group relations.

The SGSA continues to build its links with leading academics by holding regular forums on specific subject areas. During 2022-23, five academic forums were held, covering the following topics:

- Anti-social behaviour;
- Stewarding at live events;
- Licensed standing in football grounds;
- Football crowd management; and
- Women and football fandom: reducing sexism and misogyny.

Furthermore, during the autumn of 2022, the SGSA provided an internship to a student, who conducted a research paper on spectator behaviour following the reopening of football grounds post-COVID-19.

Raise Profile of Safety

Raise the profile and status of sports grounds safety in the UK and internationally.

Overview

302

people from 154 organisations attended SGSA Conference 2022

100%

said SGSA Conference 2022 met or exceeded expectations

Published

pyrotechnic educational toolkit in partnership with football bodies

Held

11

online training sessions, with 171 attendees

Provided

expert responses to Government reviews

478

copies of Guide to Safety at Sports Grounds sold

145

additional guidance publications sold

93%

of stakeholders agree the SGSA sets the standards for sports grounds safety

83%

of stakeholders rate SGSA as 8 out of 10 or higher

Extensive

media coverage

including BBC News, Sky News, The Telegraph and The Sun

88,574

visitors to the SGSA website

Continued to support

European initiatives

through Council of Europe

Highlights

Conferences and events

As part of the SGSA's objective to raise the profile of safety, the organisation has continued to provide sector-leading events and training during 2022-23.

In May 2022, the SGSA held a conference at the Etihad Stadium, bringing together over 300 delegates from across the sector to discuss safety issues. Topics included planning for major events, fan engagement, sustainability and the Manchester Arena Inquiry. Feedback from the event was positive, with 100% of delegates saying it had met or exceeded expectations. The hosting of the event was cost neutral, with a small income generated.

During 2022-23, the SGSA has continued its successful online training packages, covering Local Authority Safety Certification and Planning for Safe Events. These have proven to be popular, with 11 sessions held over the year, with 98% of attendees rating them excellent or very good.

In addition to the direct hosting of events, the SGSA provides expert commentators for external conferences. Over the last year, this has included the European Stadium and Safety Management Association Summit, the International Forum for Sports Safety 2022 and the University of Milan.

Promoting safety initiatives

In July 2022, the SGSA published a new Pyrotechnics Education Toolkit to raise awareness of the risks associated with the use of pyrotechnics. This was as a result of several well publicised instances of unauthorised use of pyrotechnics within stadiums. The toolkit was supported by the football sector, including the Premier League, EFL, FA, Football Supporters' Association and UK Football Policing Unit. It aimed to help ensure safety officers, their safety teams, staff, players and officials at clubs are fully aware of the responsibilities around pyrotechnics. The toolkit was launched as part of a wider campaign into fan behaviour, led by the Premier League and EFL ahead of the 2022/23 season.

Select Committee

During 2022-23, the DCMS Select Committee launched two reviews covering sports grounds safety – Safety at Major Sporting Events and Women's Football. The SGSA provided written and oral evidence to both these inquiries.

The reports of the Committee are due to be published during 2023-24. At the final evidence session of the Safety at Major Sporting Events inquiry, it was pleasing to hear the Sports Minister, Rt Hon Stuart Andrew MP, endorse the activities of the SGSA, when he said: "...it is important to remember that because the SGSA, for example, is world leading, we have an excellent reputation for holding major events...".

Strategic Partner of Choice

Become the strategic safety partner of choice for governments, sport governing bodies and the organisers of major events.

Overview

Supported the delivery of the
Commonwealth Games

Developed content for the
FIFA international
e-learning training system

Supported the delivery of the
UEFA Women's Euros

Secured the inclusion of safety in the updated
Gold Framework
for major events

Continued our long-term contract with
Sport Northern Ireland

Inspected
26
grounds for FA Wales

Continued to support safety in
Scotland

Conducted
21
matchday inspections at cricket grounds

71%
of stakeholders agree SGSA is leading authority on sports ground safety

£365,578
income generated from advisory role

Launched new partnership with
National League

Strengthened relationship with
FIFA

Highlights

Supporting live sport across the union

Whilst the SGSA's regulatory remit covers Premier League and EFL football grounds in England and Wales, our advisory work supports live sport across the whole of the UK.

Since 2017 the SGSA has worked with Sport Northern Ireland. We provide advice, guidance and support to local authorities across the provinces, along with working with grounds for the three major sports – football, Gaelic football and rugby union – to ensure safety. During 2022-23, the SGSA visited all 33 current soccer grounds within the top three tiers of the men's game, with additional visits to Gaelic football and rugby venues planned for 2023.

In Wales, the SGSA has a renewed contract with FA Wales to include annual inspections for Tier One licensed grounds, capacity calculations for grounds seeking a Tier One licence and an assessment of women's Premier League team grounds, where not sharing with an existing Tier One ground. During 2022-23, this equated to visits to 26 grounds.

We continued to work closely with colleagues in Scotland, including the Football Safety Officers Association Scotland and the Scottish Government. During 2022-23 discussions commenced around how to formalise this arrangement.

Advising beyond regulatory remit

During the last year the SGSA has continued its work with cricket through a long-standing contract with the England and Wales Cricket Board (ECB). This partnership has been in place since 2016 and has seen developments in safety and security at cricket venues across the country.

Over the last year, the SGSA has conducted matchday inspections and tabletop exercises for cricket grounds. In addition, in March 2023, the SGSA developed one-day training courses covering issues including capacity calculations, contingency planning and Operations Manuals. These were positively received, with feedback including "very well presented and good breakout groups to share ideas and thoughts".

In September 2019, the SGSA began a partnership with the Football Association (FA) to support the safety and security of women's football. During 2022-23, the SGSA lead for women's football, Jill McCracken, has worked closely with the FA to continue to develop safety management standards being utilised across the varied range of venues within the women's football pyramid.

This year also saw the UEFA Women's Euros, held in venues across England. The SGSA supported venues in the planning and safe delivery of these events, including the final at Wembley Stadium.

In early 2023, the SGSA developed a new partnership with the Vanarama National League focused on improving fan safety at grounds. The project sees the SGSA assess the current levels of safety maturity and risks at grounds in the National League (Step 1). This is in line with the recommendation from the organisational review, as outlined on page 14. The project will include a survey of club safety management procedures to identify trends across the league, followed by ground visits to observe safety management in practice.

Supporting international activities

The SGSA continues to be a valued partner of international sporting bodies.

During 2022-23, the SGSA continued its partnership with Birmingham City Council to support the delivery of the Commonwealth Games 2022, which took place between 28 July and 8 August. The event covered 27 sports using a mixture of new, existing and temporary venues across 10 local authority areas. As a multi-sport, multi-venue event, the Commonwealth Games posed distinct safety and security challenges. The SGSA provided pro bono strategic advice to Birmingham City Council, as the host city, and the other local authorities hosting events as well as the Commonwealth Games Organising Committee.

The SGSA has also continued to strengthen its relationship with FIFA. This has included the development of a learning programme on safety audits to be published on its international e-learning platform, and made available to all 211 member associations.

Further to this, the SGSA received FIFA accreditation to visit all venues at the World Cup 2022 in Qatar. This has helped to develop requirements for future guidance documents, including the next edition of the Green Guide.

Increase Efficiency

Improve our efficiency and performance as a non-departmental public body.

Overview

Successfully
embedded

**hybrid
working**

arrangements

Introduced SIA
legal services

**sharing
agreement**

95%

of staff would
recommend SGSA
as a great place to
work

95%

of staff agree
people issues
are high on the
SGSA's agenda

100%

of staff agree
SGSA offers good
flexible working
arrangements to
employees

Continued to
implement new

ISO 27001-based

information
security
management
system

2

new team
members
appointed

Responded to

60

Freedom of
Information (Fol)
requests from 15
requestors

0

complaints to
Parliamentary
Ombudsman in
respect of the
SGSA

Established a

Change Board

to implement
recommendations
of organisational
review

87%

of staff are
confident about
SGSA's ability to
lead change well

£1,667,460

net expenditure

Highlights

Workforce planning

During 2022-23, the SGSA has continued its workforce planning project, which commenced the previous year. This project aims to identify and address current and future human resourcing issues. As part of this, we have contracted Choices HR to undertake a review of the workforce and provide recommendations. The scope of this project has expanded as a result of the recommendations from the organisational review, as outlined on page 14.

Additional resources

During 2022-23, the SGSA welcomed two additional members of staff to improve the resilience of the team.

Steve Stathakis was appointed on a six-month contract in January 2023 as Head of Special Projects, to help deliver specific work arising from the organisational review, in particular the project with the Vanarama National League, as outlined on page 29.

Anil Keshwala was appointed on a year-long secondment in February 2023 as Football Licensing and Oversight Manager, to support the Head of Policy in delivering the regulatory role of the SGSA.

In addition, two new Inspectors were appointed and will be starting in July 2023.

Listening to staff

In November 2022 the fifth annual People Survey was run, asking staff about their views of the organisation. The results were largely positive, including:

- 95% of staff would recommend SGSA as a great place to work – increased five percentage points since last year.
- 95% of staff agree people issues are high on the SGSA's agenda – increased 10 points since last year and 84 points in five years.
- 100% of staff agree they are treated fairly at work – increased 28 points in five years.
- 86% of staff agree their ideas will be listened to, and considered seriously – increased 35 points in five years.

The survey found some areas where the satisfaction levels had decreased, including:

- We are encouraged to work collaboratively as a team to produce optimum results – 24 percentage point decrease since last year.
- We all work together really well as a team at SGSA – 10 point decrease on last year.
- Overall, I think I am paid and remunerated well for the work I do – 29 point decrease since last year.

These issues are being addressed by the workforce planning project.

Finances

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, including depreciation for the year, amounted to £1,667,460 (£1,631,369 in 2021-22) against a departmental expenditure limit (DEL) set by DCMS of £1,814,000 (£1,994,000 in 2021-22).

Income

Income decreased by 10.4% from 2021-22 when the organisation was still receiving income for work that we were undertaking in respect of spectators returning to stadiums after COVID-19. This loss was however offset by a new contract for stadium inspections with the Department for Communities in Northern Ireland.

Staff costs

Overall staff costs at £1,495,182 (£1,451,448 in 2021-22) were an increase of 3.0% on the previous year. During the year we recruited two new members of staff on short term contracts to provide resilience to our policy function and to prepare the organisation for changes following the organisational review.

Purchases of goods and services

At £519,958 (£524,159 in 2021-22) overall purchases of goods and services (excluding depreciation and loss on disposal of fixed assets) decreased by 0.8% from 2021-22.

Travel and subsistence costs continue to rise although the tendency to rely more on virtual meetings means that it is still significantly below the pre-pandemic level. Increased travel and subsistence costs have been offset by savings achieved by our move to the government hub building in Canary Wharf and lower expenditure on professional fees, including legal fees.

Capital expenditure

Capital expenditure amounted to £20,716 (£6,000 in 2021-22) against a capital departmental expenditure limit (CDEL) set by DCMS of £25,000 (£190,000 in 2021-22).

CDEL was granted to the SGSA following the approval of a supplementary estimate in March 2023.

The Statement of Financial Position as at 31 March 2023 shows net assets of £336,920 (£340,380 in 2021-22).

Sustainability issues

During the year wastepaper, plastics, cardboard and other materials were recycled under the processes managed by the Government Property Agency at 10 South Colonnade.

Individual environmental performance indicators for the SGSA are not available.

As the SGSA occupies fewer than 500m² and has less than 50 staff we fall within the exemption criteria of the Greening Government Commitment and is not required to produce a sustainability report.

The organisation is however determined to reduce its impact on the environment. New ways of working since the start of the pandemic including a greater reliance on virtual meetings and reducing the frequency of monthly in-person all staff meetings has significantly reduced our carbon emissions from travel.

Commitment to Equality

The SGSA is under a positive duty to advance equality of opportunity, eliminate discrimination and foster good relations when exercising their functions. This includes setting specific objectives to advance equality to demonstrate compliance with this duty.

The SGSA has two overarching objectives for equality, diversity and inclusion (EDI), the first focused on internal culture and processes and the second on external issues:

Objective 1 – Build an inclusive organisational culture by embedding equality, diversity and inclusion in our internal work and practices.

Objective 2 – Promote equality, diversity and inclusion in the sport safety sector.

During 2022-23, the SGSA progressed work under these objectives, including:

- An internal Equality, Diversity and Inclusion Working Group was established to discuss EDI issues within the organisation.
- Changes to the internal processes when evaluating commercial contracts so that the EDI leads are consulted when any new business is considered to identify any potential EDI issues.
- The SGSA Conference 2022 included a diversity strand within its breakout sessions.
- Work has continued with partners on equality and diversity issues, including the FA with advising on the progress of women's professional football, and Level Playing Field, supporting the redrafting of the Accessible Stadia guidance.
- The SGSA's recruitment processes have been reviewed and improved to address EDI issues, including the development of a Standard Operating Procedure and identifying networks and channels to promote opportunities.

During 2023-24, the SGSA will continue its work towards achieving its objectives, including:

- Using the Equality, Diversity and Inclusion Working Group to identify opportunities to review and improve recruitment processes.
- Embedding diversity training within All-Staff Meetings.
- Continuing to work with external partners to promote equality, diversity and inclusion in safety at sports grounds, including Level Playing Field and women's football.
- Developing an ongoing research programme to benchmark the current diversity of safety and security teams in sports grounds.

Looking Ahead

As noted on page 14, the SGSA has been reviewed as part of the Government's public bodies reform programme, the recommendations of which will be considered and implemented throughout the year. In addition, the new Independent Regulator of Football is likely to have a significant impact on our work.

Alongside this, we will continue to work towards achieving our strategic objectives. Over the next year this will include the following:

Continuously improve our performance as the safety regulator for football grounds in England and Wales

- Undertake a review of SGSA's existing licence conditions.
- Publish a revised Persistent Standing Enforcement Approach.
- Continue to support progress on stewarding, including publishing factsheets and working in partnership with the SIA to deliver educational activities.
- Work across the sector to improve evidence and data transparency.
- Support the implementation of any recommendations of the FA/DCMS Future of Women's Football Review.
- Continue to research the diversity of the sports grounds safety sector.

Raise the profile and status of sports grounds safety in the UK and internationally

- Review and update the SGSA website.
- Host the SGSA Conference 2023.
- Support European initiatives relating to safety at sports grounds.
- Continue to strengthen our evidence base through further structured engagement with academia.

Become the strategic safety partner of choice for governments, sport governing bodies and the organisers of major events

- Continue to support FIFA with the roll-out of high quality, SGSA-branded e-learning.
- Undertake assessments for FA Wales to support its licensing processes.
- Continue to support Sport Northern Ireland in improving safety standards within stadia.
- Continue to deliver against the five-year partnership agreement with ECB.
- Establish a new strategic partnership with the Vanarama National League to promote safety management.

Improve our efficiency and performance as a non-departmental public body

- Implement the agreed recommendations arising from the independent review of the SGSA.
- Continue to professionalise the Inspector role and provide learning opportunities for all staff.
- Complete the workforce planning project.

Key Performance Indicators (KPIs)

Our KPIs are agreed with DCMS and form part of our framework agreement as an arms-length-body. During 2022-23 the KPIs were reviewed and updated to the below:

	Baseline	2023-24 target
Fulfil our regulatory duties		
Proportion of licensing decisions made for Premier League, EFL and international football grounds in England and Wales prior to the commencement of each football season.	100%	100%
Proportion of licensed grounds subject to two matchday inspections per season.	94%	100%
Proportion of licensed grounds subject to at least one matchday inspection between start of football season and end of calendar year.	95%	100%
Proportion of ground risk assessments undertaken in accordance with earned autonomy framework.	100%	100%
Number of ground assessments assessed as high risk.	2	Season-on-season reduction
Number of licensed grounds assessed as high or medium risk in relation to persistent standing.	69	Season-on-season reduction
Number of licensed grounds subject to the all-seater policy taking voluntary action to install seats incorporating barriers and/or seats with independent barriers.	12	Season-on-season increase
Oversight of local authorities		
Proportion of local authority audits undertaken in accordance with earned autonomy framework.	100%	100%
Number of local authorities assessed as high risk in relation to safety certification.	2	Season-on-season reduction
Proportion of respondents to annual survey of local authorities regulated by SGSA*.	62%	Season-on-season increase
Stakeholder engagement		
% of stakeholders who say SGSA is an effective regulator**.	85%	Year-on-year increase
% of staff who would recommend SGSA as a great place to work***.	91%	Year-on-year increase

The source of information for the key performance indicators is management information, with the exception of the following:

* Annual local authority survey

** Annual stakeholder survey

*** Annual people survey.

Martyn Henderson OBE
Chief Executive
21 June 2023

Accountability Report

Corporate Governance Report

Director's Report

Chair



Derek Wilson

Appointed 1 April 2021 until 31 March 2024

Derek Wilson was appointed as Chair of the SGSA by the Secretary of State for Culture, Media and Sport.

Derek has been a specialist sports architect for 30 years. His career in stadium design forged his special interests in safety, accessibility and major events. Along with being a former SGSA Board member, he has contributed to numerous standards and safety guidance publications.

Board Members

The SGSA Board Members as at 31 May 2023 are:



Martin Esom

Appointed 14/03/2023
until 13/03/2026



Janet Johnson

Chair, Audit & Risk Committee
Reappointed 1/10/2020
until 30/09/2023



Alex Lacey

Appointed 14/03/2023
until 13/03/2026



Dame Jil Matheson

Reappointed 12/12/2021
until 11/12/2024



Bradley Pritchard

Appointed 14/03/2023
until 13/03/2026



Jane Sawyers QPM

Reappointed 12/12/2021
until 11/12/2024



Jon Sellins

Appointed 14/03/2023
until 13/03/2026

Terms of office completed

The following Board Members' terms of office ended during 2022-23:

- Rimla Akhtar OBE, resigned 30/06/2022
- Philip Kolvin KC, term ended 07/02/2023
- Susan Johnson OBE, term ended 07/02/2023
- David Mackinnon, term ended 07/02/2023

Board Member register of interests

Board Members are appointed for three-year terms and are required to declare at the start of all Board meetings any company directorships or interests that could conflict with their responsibilities. The copy of the register of interests is available at www.sgsa.org.uk/board.

SGSA Staff

As at 31 May 2023

Chief Executive and Accounting Officer



Martyn Henderson OBE

Inspectorate



Ken Scott MBE
Head of Inspectorate



Martin Girvan
Deputy Head of Inspectorate



Wendy Harnan-Kajzer
Deputy Head of Inspectorate



Tim Burgin



Lou Elliston



Geoff Galilee



Mark Holland



Jill McCracken



Ann Ramage



Rick Riding



Andy Robinson



Mark Smith



Peter Weymes

Secretariat



Gavin Jenkins

Head of Corporate Services



Andrea Jones

Head of Communications and Stakeholder Engagement



Paul McCormack

Head of Policy



Steve Stathakis

Head of Special Projects



Darren Whitehouse

Head of Strategy and Partnerships



Jason Clotworthy

IT Services Manager



Anil Keshwala

Football Licensing and Oversight Manager



Stephen Podd

Deputy Finance and Office Manager



Monica Gameiro

Communications Assistant

Staff register of interests

Staff are contractually required to declare in writing any personal or business interests that may conflict with the performance of their duties.

Personnel changes

As noted on page 32, the SGSA appointed Steve Stathakis as Head of Special Projects in January 2023 and Anil Keshwala as Football Licensing and Oversight Manager in February 2023.

During 2022-23 staff turnover was zero.

Staff recruitment

We aim to recruit and retain the best staff to enable us to deliver our business. Our policy is to ensure that all recruitment and selection decisions are based on merit, following a fair and open competition. All applicants and employees will be treated fairly and according to this policy and procedure.

Our recruitment policy has been accredited by the Civil Service Commission until 15 February 2025.

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 (2021-22: 100%).

Fraud

The SGSA identified no instances of fraud during 2022-23 (2021-22: no instances).

Data loss disclosure

The SGSA has suffered no protected personal data incident during 2022-23 or prior years and has not reported any such incidents to the Information Commissioner's Office.

Reporting of civil service and other compensation schemes – exit packages (audited)

There have been no exit packages agreed during 2022-23 (2021-22: no packages agreed).

Tax assurance

The SGSA has no off-payroll appointments (compared to no off-payroll appointments in 2021-22).

Losses and special payments (audited)

There were no losses or special payments that require disclosure because of their size or nature in 2022-23 (none in 2021-22).

Monitoring spending on consultancy and temporary staff

During 2022-23 the SGSA spent £1,753 on consultancy services (2021-22: £12,424) and nil on temporary staff (2021-22: nil).

Martyn Henderson OBE

Chief Executive

21 June 2023

Statement of Accounting Officer's Responsibilities

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 accrual 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 Accounts;
- prepare the Accounts on a going concern basis; and
- confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

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.

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

I confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable.

Governance Statement

Compliance with the Corporate Governance Code

A review of compliance with the Government's Corporate Governance Code of Good Practice 2017 (the Code) concluded that the SGSA 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 Culture, Media and Sport and the Permanent Secretary of DCMS, as its Accounting Officer, in his 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 he is personally responsible, in accordance with the responsibilities assigned to him in the HM Treasury guidance 'Managing Public Money'. He is also responsible for using the public funds and assets assigned to the SGSA economically, efficiently and effectively.

The SGSA Board consists of the Chair and 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 management accounts and updates from the Audit and Risk Committee on risk, IT security and the Annual Report and Accounts. The 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 is supported in fulfilling its responsibilities by the Audit and Risk Committee. The Committee has responsibility for oversight of issues of risk, control, health and safety 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 Secretariat which provides the information to be considered.

In 2022-23 the Board met on six occasions, the Audit and Risk Committee on four. Details of Board Member attendance are shown in the table overpage.

Board Member	Board meetings attended	Audit and Risk Committee meetings attended
Derek Wilson	6/6	1/1
Rimla Akhtar	1/1	0/1
Janet Johnson	4/6	4/4
Susan Johnson	5/5	3/3
Philip Kolvin	3/5	-
David Mackinnon	4/5	2/3
Jil Matheson	5/6	1/1
Jane Sawyers	5/6	-
Martin Esom	1/1	-
Alex Lacey	1/1	-
Bradley Pritchard	1/1	-
Jon Sellins	1/1	-

Board considerations

During 2022-23 the Board considered:

- The organisational review of the SGSA.
- Fan engagement.
- Licensing.
- Violence, anti-social behaviour and disorder.
- Stewarding.
- Data and evidence strategy.
- Licence fee reform.
- Equality, diversity and inclusion.
- Football governance.

The Board also received regular updates on the SGSA's regulatory and advisory work, corporate and business plans, risk register, finance, HR, accommodation and communications.

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. In 2022-23 there were the following Members: Janet Johnson (Chair), Rimla Akhtar (until 30 June 2022), Susan Johnson and David Mackinnon (until 7 February 2023) Derek Wilson and Jil Matheson (20 March 2023 meeting only), all of whom were Members of the SGSA's Board. The Committee met four times in 2022-23. All meetings were attended by the Chief Executive, Head of Corporate Services and by representatives of internal and external audit.

The Committee reports on its work to the full Board. In 2022-23 the Committee considered a range of issues including the SGSA risk register, 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 on the SGSA website.

The Committee provides the Board with reports on governance, internal control and risk management issues. The Committee's opinion for 2022-23 is as follows:

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 2022-23) on the effectiveness of the SGSA's framework for corporate governance, business continuity 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 he has received from the internal auditor and that he can approve the Annual Report and Accounts 2022-23.

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. SGSA Inspectors undertake visits to grounds both on matchdays and when they are empty to ensure that responsibility for 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.

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

- the risk management policy recognises that the SGSA works in a complex multi-stakeholder environment, whereby external events have an impact on our purpose and organisational objectives and create risks which we must manage to the best of our ability. Our role is as a regulator, advisor and facilitator on matters of safety and as such many operational risks are not within our direct control;
- 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. The SGSA suffered no data losses during 2022-23.

Approach to risk management

As the Accounting Officer, I oversee a review of risks on a regular basis. 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 risk managers and identifying measures that have been taken, or are yet to be taken, to mitigate each one. The register is presented to each Board meeting for review.

During 2022-23, the Audit and Risk Committee has continued to monitor the risk register. This work has included regular management team reviews of the register. The risk register documents the strategic risks and mitigating actions. These are outlined overpage, along with links to the Strategic Plan 2020-24.

Risk Register (as at 31 March 2023)

Risk	Mitigation
Strategy objective: Continuously improve our performance as the safety regulator for football grounds in England and Wales.	
Serious incident at a ground licensed or advised by SGSA	<ul style="list-style-type: none"> Resourcing, planning and delivery geared towards prevention Procedures updated to clarify the Inspector role should incident occur whilst in attendance Effective enforcement approach in place Improved licence and local authority assessments Review of licence conditions and persistent standing enforcement approach Support for the sector on stewarding and anti-social behaviour
SGSA is slow to respond to a major incident	<ul style="list-style-type: none"> Crisis response plans reviewed Annual review of crisis plans built into corporate activities
SGSA takes unsuccessful or inappropriate regulatory action	<ul style="list-style-type: none"> Persistent standing enforcement approach subject to peer review Monthly review of actions and decisions log Use of annual individual objectives to set expectations and hold staff to account
SGSA policies or actions are judicially reviewed	<ul style="list-style-type: none"> Interim assessments providing early warnings Update of Matchday Standard Operating Procedures Memorandum of Understanding with the SIA for the provision of legal advice Implementation of organisational review recommendations
Failure/injuries in a licensed standing area	<ul style="list-style-type: none"> Robust criteria in place Strong engagement with clubs on safety management Robust evaluation methodology, including a post implementation review

Risk	Mitigation
Strategy objective: Raise the profile and status of sports grounds safety in the UK and internationally.	
SGSA does not engage effectively with stakeholders	<ul style="list-style-type: none"> Bolstered communications team to increase capacity Forward communications look including holding a conference in 2023
SGSA fails to promote its work effectively	

Risk	Mitigation
Unable to implement the recommendations of the organisational review	<ul style="list-style-type: none"> • Regular liaison with DCMS • Governance arrangements in place for the implementation of recommendations
Detrimental effect of Independent Football Regulator proposals on SGSA	<ul style="list-style-type: none"> • Differentiating our focus on safety at football grounds • Engagement with DCMS teams

Risk	Mitigation
Strategy objective: Become the strategic safety partner of choice for governments, sports governing bodies and organisers of major events.	
SGSA does not meet its advisory service potential	<ul style="list-style-type: none"> • Standard operating procedures in place to manage risks including equality, diversity and inclusion issues embedded • Creation of new part time technical role
SGSA cannot resource advisory work or does so at expense of regulatory work	<ul style="list-style-type: none"> • Deputy Head of Inspectorate focused on advisory work to help with planning • Business and corporate planning helps to plan annual activity

Risk	Mitigation
Strategy objective: Improve our efficiency and performance as a non-departmental public body.	
SGSA loses key personnel and is not able to replace them	<ul style="list-style-type: none"> • Oversight in place by Chief Executive and Head of Inspectorate • Recruiting 'specialist' Inspectors rather than generalists to ensure skills mix • Effective use of staff meetings to share knowledge • Training budget available for staff to use • Workforce planning project
Insufficient capacity of staff	<ul style="list-style-type: none"> • Utilise call-off arrangements to increase resilience • Line management of Inspectorate bolstered • Creation of new part-time technical role and recruitment of new/vacant positions • Improved prioritisation of staff time • Consideration of a new operating model

Risk	Mitigation
SGSA develops ineffective team culture	<ul style="list-style-type: none"> • Use of regular engagement opportunities to improve relations, such as the monthly meetings and annual joint meeting with Board • Bolstered performance management with deputy positions and annual review process • Change of structure to staff meetings • Action plan developed following team working survey results • Workforce planning project being implemented • External support to improve team working within the organisation
SGSA loses access to vital systems or data	<ul style="list-style-type: none"> • Outsourcing of IT support • Reviews and testing of Business Continuity Plan • Development of Information Management Strategy and ISO 27001-based systems
Lack of Board continuity	<ul style="list-style-type: none"> • Close liaison between Chair and DCMS over appointments • Regular engagement between Board members and secretariat

Review of effectiveness

As Accounting Officer, I also have responsibility for reviewing the effectiveness of the system of internal control. My review is informed by the work of the internal auditors and the SGSA's management team 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.

During 2022-23 the SGSA's internal auditors carried out reviews of our key financial controls, information security and management information. Overall, they concluded that whilst some improvements were recommended to enhance the adequacy and effectiveness of the framework of governance, risk management and control, the SGSA's framework of internal control was fundamentally effective.

During the year, we received 60 Freedom of Information requests from 15 individual requestors all of which were responded to within the prescribed time limits.

The SGSA has an internal Whistleblowing Policy and a Gifts and Hospitality Policy. Both policies apply to all staff (permanent and temporary), contractors, agency staff and staff seconded to the organisation.

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 2022-23.

Corporate governance

The Annual Report and Accounts have been prepared in the form directed by the Secretary of State for Culture, Media and Sport, with the approval of HM Treasury, in accordance with Section 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 Annual Report and Accounts were approved the DCMS Director of Sport.

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 Section 24(b) of Schedule 1 to the Sports Grounds Safety Authority Act 2011.

No non-audit work was undertaken by our auditors.

Martyn Henderson OBE

Chief Executive

21 June 2023

Remuneration and Staff Report

For the purposes of the Remuneration and Staff Report, the senior managers of the SGSA are the Chair, Board Members, and Chief Executive.

Service contracts

The Constitutional Reform and Governance Act 2010 requires Civil Service appointments to be made on merit on the basis of fair and open competition. The Recruitment Principles published by the Civil Service Commission specify the circumstances when appointments may be made otherwise.

Unless otherwise stated below, the officials covered by this report hold appointments which are open-ended. Early termination, other than for misconduct, would result in the individual receiving compensation as set out in the Civil Service Compensation Scheme.

Further information about the work of the Civil Service Commission can be found at www.civilservicecommission.org.uk.

Remuneration Policy

Remuneration of SGSA staff excluding members of the Board follows the pay policy of our parent department, the Department for Culture, Media and Sport.

Chair (audited)

The Chair is appointed by the Secretary of State for a term of three years.

The Chair's salary of £36,260 (full-time equivalent £90,650) for the year is based on a commitment of two days a week. Any increases are informed by the recommendations of the Senior Salaries Review Body. During 2022-23 the Chair attended six Board meetings and represented the SGSA at a number of other events. This included strategic discussions with Ministers and officials. Internally, the Chair engaged with staff and Board Members regularly.

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

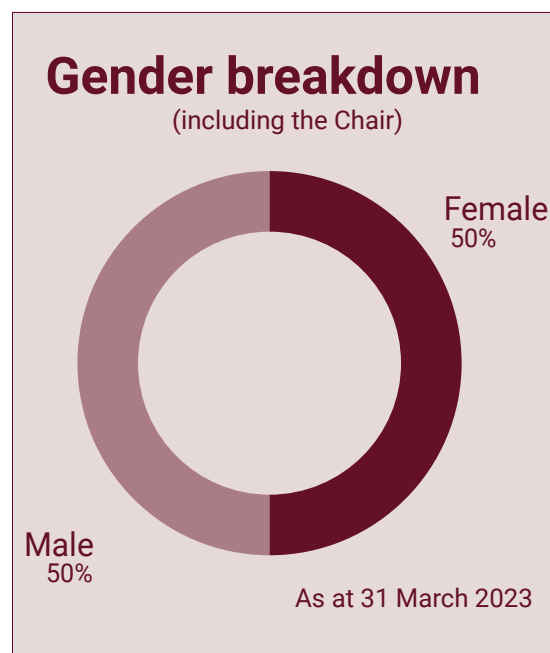
Board Members (audited)

Board Members are appointed by the Secretary of State for terms of no more than three years, and, in line with the Commissioner for Public Appointments' 2012 Code, no individual may serve in any one post for more than 10 years. In 2022-23 Members (excluding the Chair) were paid a daily fee of £265 for attending SGSA meetings (unchanged since 2017-18) and other events at which they represented the SGSA. 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 2022-23 Board Members' travel and subsistence totalled £2,857 (£1,779 in 2021-22). Board Members do not have any entitlement to a pension.

Details of the total daily fees paid to Board Members (excluding the Chair) for meeting attendance and other Board duties in total for the year are as follows:

Board Member	2022-23 £	2021-22 £
Rimla Akhtar	265	1,855
Janet Johnson	2,385	1,855
Susan Johnson	2,650	1,590
Philip Kolvin	1,325	1,590
David Mackinnon	1,855	1,855
Jil Matheson	2,120	1,855
Jane Sawyers	1,855	1,590
Martin Esom	265	-
Alex Lacey	265	-
Bradley Pritchard	265	-
Jon Sellins	265	-



Chief Executive and Acting Chief Executive (audited)

Martyn Henderson is seconded to the SGSA from DCMS. Any pay award and bonus he receives mirror those awarded to DCMS staff at the same grade and are based on agreed performance indicators. He does not receive any benefit in kind.

In March 2021, Martyn Henderson was seconded back to DCMS to lead the delivery of the Events Research Programme. This was a temporary move, with a return in June 2021. The Chair, with the agreement of the Board, promoted Ken Scott, Head of Inspectorate, to the role of Acting Chief Executive for the period of Martyn Henderson's secondment from 22 March 2021 to 4 June 2021.

The Chief Executive and Acting Chief Executive are 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 and Acting Chief Executive's pay and pension costs are as below.

Single total figure of remuneration								
	Salary		Bonus payments		Pension benefits to nearest £1,000*		Total remuneration	
	2022-23 £'000	2021-22 £'000	2022-23 £'000	2021-22 £'000	2022-23 £	2021-22 £	2022-23 £'000	2021-22 £'000
Martyn Henderson (from 5 June 2021)	75-80	60-65**	5-10	5-10	-13,000	40,000	70-75	105-110
Ken Scott (to 4 June 2021)	-	10-15***	-	-	-	10,000	-	20-25

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

** Annual equivalent £75-£80k.

*** Annual equivalent £70k-£75k.

Salary

'Salary' includes gross salary, non-consolidated performance-related pay and any other allowance to the extent that it is subject to UK taxation. 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.

Bonuses

Bonuses are based on performance levels attained and are made as part of the appraisal process. Bonuses relate to the performance in the year in which they become payable to the individual.

The bonuses reported in 2022-23 relate to performance in 2021-22 and the comparative bonuses reported for 2021-22 relate to the performance in 2020-21.

Fair pay disclosure (audited)

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the lower quartile, median and upper quartile remuneration of the organisation's workforce.

During 2022-23 the full-time equivalent banded remuneration of the highest-paid director was £80-£85k (2021-22: £85-£90k). This was 1.6 times the median remuneration of the workforce (excluding the highest-paid director) which was £52,052 (2021-22: 1.7 times the median remuneration of £50,474).

The table below shows further analysis of the pay ratios.

Year	25th Percentile Pay Ratio	Median Pay Ratio	75th Percentile Pay Ratio
2022-23	1.6	1.6	1.5
2021-22	1.7	1.7	1.5

Pay and benefits of employees

The table below shows the total remuneration and the salary element of total remuneration for each of the quartiles.

Year	25th Percentile total remuneration (salary element)	Median total remuneration (salary element)	75th Percentile total remuneration (salary element)
2022-23	£51,301 (£50,101)	£52,052 (£50,575)	£55,767 (£54,476)
2021-22	£50,101 (£48,801)	£50,474 (£49,275)	£56,445 (£54,533)

In 2022-23 and 2021-22 no employees received remuneration in excess of the highest-paid director. Banded remuneration ranged from £25–£30k to £80-85k (2021-22: £20–£25k to £85–£90k).

Percentage change in remuneration from 2021-22

On average, employees, not including the highest paid director, had a remuneration increase of 1.5%. The highest paid director had a remuneration increase of 0.7%. All employees received an annual salary award, although the remuneration of the highest paid director was reduced by a lower bonus awarded to Senior Civil Servants than in the previous year.

Percentage change in total remuneration	Highest paid director	Average of total employees
Change from 2021-22	0.7%	1.5%

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.

Civil Service pensions

Pension benefits are provided through the Civil Service pension arrangements.

From 1 April 2015 a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme or alpha, which provides benefits on a career average basis with a normal pension age equal to the member’s State Pension Age (or 65 if higher). From that date all newly appointed civil servants and the majority of those already in service joined alpha. Prior to that date, civil servants participated in the Principal Civil Service Pension Scheme (PCSPS). The PCSPS has four sections: three providing benefits on a final salary basis (classic, premium or classic plus) with a normal pension age of 60; and one providing benefits on a whole career basis (nuvos) with a normal pension age of 65.

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, nuvos and alpha are increased annually in line with pensions increase legislation. Existing members of the PCSPS who were within 10 years of their normal pension age on 1 April 2012 remained in the PCSPS after 1 April 2015. Those who were between 10 years and 13 years and 5 months from their normal pension age on 1 April 2012 switched into alpha sometime between 1 June 2015 and 1 February 2022. Because the Government plans to remove discrimination identified by the courts in the way that the 2015 pension reforms were introduced for some members, it is expected that, in due course, eligible members with relevant service between 1 April 2015 and 31 March 2022 may be entitled to different pension benefits in relation to that period (and this may affect the cash equivalent transfer values shown in this report – see below). All members who switch to alpha have their PCSPS benefits ‘banked’, with those with earlier benefits in one of the final salary sections of the PCSPS having those benefits based on their final salary when they leave alpha. (The pension figures quoted for the Chief Executive and Acting Chief Executive show pension earned in PCSPS or alpha – as appropriate. Where the official has benefits in both the PCSPS and alpha the figure quoted is the combined value of their benefits in the two schemes.) Members joining from October 2002 may opt for either the appropriate defined benefit arrangement or a defined contribution (money purchase) pension with an employer contribution (partnership pension account).

Employee contributions are salary-related and range between 4.6% and 8.05% for members of classic, premium, classic plus, nuvos and alpha. 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 their 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 pensions increase legislation. Benefits in alpha build up in a similar way to nuvos, except that the accrual rate is 2.32%. 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 an occupational defined contribution pension arrangement which is part of the Legal & General Mastertrust. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member). 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 0.5% 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, 65 for members of nuvos, and the higher of 65 or State Pension Age for members of alpha. (The pension figures quoted for the Chief Executive and Acting Chief Executive show pension earned in PCSPS or alpha – as appropriate. Where the official has benefits in both the PCSPS and alpha the figure quoted is the combined value of their benefits in the two schemes, but note that part of that pension may be payable from different ages.)

Further details about the Civil Service pension arrangements can be found at the website: www.civilservicepensionscheme.org.uk.

Cash equivalent transfer values (CETV)

This 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 pension benefits they have 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.

CETV figures are calculated using the guidance on discount rates for calculating unfunded public service pension contribution rates that was extant at 31 March 2023. HM Treasury published updated guidance on 27 April 2023; this guidance will be used in the calculation of 2023-24 CETV figures.

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.

Pensions benefits (audited)

	Accrued pension at pension age as at 31 March 2023 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31 March 2023	CETV at 31 March 2022	Real decrease in CETV
	£'000	£'000	£'000	£'000	£'000
Martyn Henderson	30-35 plus a lump sum of 55-60	0 plus a lump sum of 0	535	498	-21*
Ken Scott	-	-	-	38	-

* Taking account of inflation, the CETV funded by the employer has decreased in real terms.

Staff report

Average number of persons employed (audited)

The average number of full-time equivalent persons employed during the year was as follows:

	2022-23	2021-22
Directly employed	18.6	18.2
Seconded	1.1	1.6

The breakdown by Senior Civil Servant grade and below is as follows:

	2022-23	2021-22
SCS1	1.0	1.0
Below SCS1	18.7	18.8

Details of staff and Board costs are provided in Note 2 of the Notes to the Accounts.

Equality

Under the Equality Act 2010 we are required to have due regard to the need to eliminate unlawful discrimination in our recruitment and employment policies and to provide equality of opportunity for all staff. The gender breakdown of staff at 31 March 2023 was as follows:

Gender	Chief Executive	Inspectorate	Secretariat	Total
Male	1	9	7	17
Female	-	4	2	6

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 are committed to equal opportunities for all and will not tolerate discrimination, either directly or indirectly, on the grounds of race, gender, disability, class or social background, religious belief, sexual orientation, ethnic or national origins, marital status, pregnancy, parental status, age, colour or political persuasion.

During 2022-23 we set up a working group to examine how we can improve our internal processes to take an increased account of equality, diversity and inclusion requirements.

Sickness data

Excluding one member of staff who is on long term sick, the average number of day's sickness per member of staff was 1.0 during 2022-23 (2021-22: 1.0).

Martyn Henderson OBE

Chief Executive

21 June 2023

Parliamentary Accountability and Audit Report

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

Opinion on financial statements

I certify that I have audited the financial statements of the Sports Grounds Safety Authority for the year ended 31 March 2023 under the Sports Grounds Safety Authority Act 2011.

The financial statements comprise the Sports Grounds Safety Authority's;

- Statement of Financial Position as at 31 March 2023;
- Statement of Comprehensive Net Expenditure, Statement of Cash Flows and Statement of Changes in Taxpayers' Equity for the year then ended; and
- the related notes including the significant accounting policies.

The financial reporting framework that has been applied in the preparation of the financial statements is applicable law and UK adopted International Accounting Standards.

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 2023 and its net expenditure for the year then ended; and
- have been properly prepared in accordance with the Sports Grounds Safety Authority Act 2011 and Secretary of State directions issued thereunder.

Opinion on regularity

In my opinion, in all material respects, the income and expenditure 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.

Basis for opinions

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs UK), applicable law and Practice Note 10 Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom (2022). My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my certificate.

Those standards require me and my staff to comply with the Financial Reporting Council's Revised Ethical Standard 2019. I am independent of the Sports Ground Safety Authority in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK. My staff and I have fulfilled our other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the Sports Grounds Safety Authority's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Sports Grounds Safety Authority's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the Accounting Officer with respect to going concern are described in the relevant sections of this certificate.

The going concern basis of accounting for the Sports Grounds Safety Authority is adopted in consideration of the requirements set out in HM Treasury's Government Financial Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it is anticipated that the services which they provide will continue into the future.

Other Information

The other information comprises the information included in the Annual Report, but does not include the financial statements nor my auditor's certificate. The Accounting Officer is responsible for the other information.

My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my certificate, I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters

In my opinion the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with Secretary of State directions issued under the Sports Grounds Safety Authority Act 2011.

In my opinion, based on the work undertaken in the course of the audit:

- the parts of the Accountability Report subject to audit have 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 Performance and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with the applicable legal requirements.

Matters on which I report by exception

In the light of the knowledge and understanding of the Sports Grounds Safety Authority and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance and Accountability Report.

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 by the Sports Grounds Safety Authority or returns adequate for my audit have not been received from branches not visited by my staff; or
- I have not received all of the information and explanations I require for my audit; or
- the financial statements and the parts of the Accountability Report subject to audit are not in agreement with the accounting records and returns; or
- certain disclosures of remuneration specified by HM Treasury's Government Financial Reporting Manual have not been made or parts of the Remuneration and Staff Report to be audited is not in agreement with the accounting records and returns; or
- the Governance Statement does not reflect compliance with HM Treasury's guidance.

Responsibilities of the Accounting Officer for the financial statements

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Accounting Officer is responsible for:

- maintaining proper accounting records;
- providing the C&AG with access to all information of which management is aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
- providing the C&AG with additional information and explanations needed for his audit;

- providing the C&AG with unrestricted access to persons within the Sports Grounds Safety Authority from whom the auditor determines it necessary to obtain audit evidence;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statement to be free from material misstatement, whether due to fraud or error;
- ensuring that the financial statements give a true and fair view and are prepared in accordance with Secretary of State directions made under the Sports Grounds Safety Authority Act 2011;
- ensuring that the annual report, which includes the Remuneration and Staff Report, is prepared in accordance with Secretary of State directions made under the Sports Grounds Safety Authority Act 2011; and
- assessing the Sports Grounds Safety Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by the Sports Grounds Safety Authority will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with the Sports Grounds Safety Authority Act 2011.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a certificate that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Extent to which the audit was considered capable of detecting non-compliance with laws and regulations including fraud

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulations, including fraud. The extent to which my procedures are capable of detecting non-compliance with laws and regulations, including fraud is detailed below.

Identifying and assessing potential risks related to non-compliance with laws and regulations, including fraud

In identifying and assessing risks of material misstatement in respect of non-compliance with laws and regulations, including fraud, I:

- considered the nature of the sector, control environment and operational performance

including the design of the Sports Grounds Safety Authority's accounting policies, key performance indicators and performance incentives.

- inquired of management, the Sports Grounds Safety Authority's head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the Sports Grounds Safety Authority's policies and procedures on:
 - identifying, evaluating and complying with laws and regulations;
 - detecting and responding to the risks of fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations including the Sports Grounds Safety Authority's controls relating to the Sports Grounds Safety Authority's compliance with the Sports Grounds Safety Authority Act 2011 and Secretary of State directions issued thereunder, and Managing Public Money
- inquired of management, the Sports Grounds Safety Authority's head of internal audit and those charged with governance whether:
 - they were aware of any instances of non-compliance with laws and regulations;
 - they had knowledge of any actual, suspected, or alleged fraud;
- discussed with the engagement regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, I considered the opportunities and incentives that may exist within the Sports Grounds Safety Authority for fraud and identified the greatest potential for fraud in the following areas: revenue recognition, posting of unusual journals, and complex transactions. In common with all audits under ISAs (UK), I am also required to perform specific procedures to respond to the risk of management override.

I obtained an understanding of the Sports Grounds Safety Authority's framework of authority and other legal and regulatory frameworks in which the Sports Grounds Safety Authority operates. I focused on those laws and regulations that had a direct effect on material amounts and disclosures in the financial statements or that had a fundamental effect on the operations of the Sports Grounds Safety Authority. The key laws and regulations I considered in this context included the Sports Grounds Safety Authority Act 2011 and the Secretary of State direction issued thereunder, and Managing Public Money.

Audit response to identified risk

To respond to the identified risks resulting from the above procedures:

- I reviewed the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described above as having direct effect on the financial statements; and
- I enquired of management and the Audit Committee concerning actual and potential litigation and claims; and
- I reviewed minutes of meetings of those charged with governance and the Board and internal audit reports; and
- in addressing the risk of fraud through management override of controls, I tested

the appropriateness of journal entries and other adjustments; assessed whether the judgements on estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

I communicated relevant identified laws and regulations and potential risks of fraud to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of my certificate.

Other auditor's responsibilities

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.

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

Report

I have no observations to make on these financial statements.

Gareth Davies
Comptroller and Auditor General

National Audit Office
157-197 Buckingham Palace Road
Victoria
London
SW1W 9SP

23 June 2023

Accounts

Statement of Comprehensive Net Expenditure

For the year ended 31 March 2023

	Note	2022-23 £	2021-22 £
Expenditure			
Staff and Board costs	2	1,495,182	1,451,448
Purchases of goods and services	3	519,958	524,159
Depreciation	3 & 6	17,898	49,853
Loss on disposal of fixed assets	3	-	13,913
		2,033,038	2,039,373
Income			
Income from activities	4	316,414	342,115
Income from sales of publications	4	49,164	65,889
		365,578	408,004
Net expenditure for the financial year		1,667,460	1,631,369

All income and expenditure relates to continuing activities.

The notes on pages 70 to 79 form part of these Accounts.

Statement of Financial Position

As at 31 March 2023

	Note	2022-23 £	2021-22 £
Non-current assets			
Tangible assets	6	48,808	45,990
Total non-current assets		48,808	45,990
Current assets			
Trade receivables and other current assets	7	96,381	90,977
Cash and cash equivalents	8	420,548	536,567
Total current assets		516,929	627,544
Current liabilities			
Trade payables and other current liabilities	9	(228,817)	(333,154)
Total current liabilities		(228,817)	(333,154)
Total assets less liabilities		336,920	340,380
Taxpayers' equity			
General reserve		336,920	340,380

Martyn Henderson OBE

Chief Executive

21 June 2023

The notes on pages 70 to 79 form part of these Accounts.

Statement of Cash Flows

For the year ended 31 March 2023

	Note	2022-23 £	2021-22 £
Cash flows from operating activities			
Net expenditure for the financial year		(1,667,460)	(1,631,369)
Depreciation	3 & 6	17,898	49,853
Loss on disposal of fixed assets	3 & 6	-	13,913
(Increase)/Decrease in trade receivables and other current assets	7	(5,404)	88,478
(Decrease)/Increase in trade payables and other current liabilities	9	(104,337)	58,637
Decrease in non-current liabilities	10	-	(19,120)
Net cash outflow from operating activities		(1,759,303)	(1,439,608)
Cash flows from investing activities			
Purchase of plant and equipment	6	(20,716)	(6,000)
Net cash outflow from investing activities		(20,716)	(6,000)
Cash flows from financing activities			
Grants from parent Department		1,664,000	1,627,000
Net cash inflow from financing activities		1,664,000	1,627,000
Net financing			
Net (decrease)/increase in cash and cash equivalents in the period		(116,019)	181,392
Cash and cash equivalents at the beginning of the period	8	536,567	355,175
Cash and cash equivalents at the end of the period	8	420,548	536,567

The notes on pages 70 to 79 form part of these Accounts.

Statement of Changes in Taxpayers' Equity

For the year ended 31 March 2023

	General reserve £
Balance at 31 March 2021	344,749
Net expenditure for 2021-22	(1,631,369)
Grant-in-aid	1,627,000
Balance at 31 March 2022	340,380
Net expenditure for 2022-23	(1,667,460)
Grant-in-aid	1,664,000
Balance at 31 March 2023	336,920

The notes on pages 70 to 79 form part of these Accounts.

Notes to the Accounts

1. Statement of accounting policies

These financial statements have been prepared in accordance with the 2022-23 Government Financial Reporting Manual (FReM) issued by HM Treasury.

The accounting policies contained in the FReM 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 FReM 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.

Going concern

The Audit and Risk Committee considered all factors that may influence the SGSA within the next 12 months before the financial statements were approved. The use of the going

concern basis of accounting is appropriate because, while income is reduced, expenditure can be reduced or deferred to ensure that we can meet our liabilities as they fall due. There are no other material uncertainties related to events or conditions that cast significant doubt over the SGSA's ability to continue as a going concern. The SGSA has received a funding settlement covering the financial year 2023-24, and there are no indications that it will not receive funding in future years. Therefore, the Annual Report and Accounts have been produced and presented on a going concern basis.

Accounting convention

These Accounts have been prepared under the historical cost convention. Given the small number of assets property, plant and equipment are valued at depreciated historic cost as a proxy for fair value.

Government grants

All income and expenditure is accounted for on an accrual basis. HM Treasury has judged that grant-in-aid should be recognised as financing and therefore credited directly to reserves as opposed to income.

Revenue recognition

Income from contracts for advisory services is recognised according to performance obligations set out in the terms of individual contracts. These performance obligations are either a set monthly retainer fee for the duration of the contract, payments based on certain deliverables being met, or a combination of the two.

Income from the sale of publications is recognised on the dispatch of the order to the customer, which occurs only when the customer has purchased the publication.

Pensions

Past and present employees are covered by the provisions of the Principal Civil Service Pension Scheme and the Civil Servants and Others Pension Scheme. These are unfunded multi-employer defined benefit schemes. 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 the Remuneration and Staff Report and Note 2).

Plant and machinery, furniture and fittings

Purchases of plant and machinery, furniture and fittings above £500 are capitalised. Items of plant and machinery, furniture and fittings are initially recognised at cost. They are subsequently carried at fair value. Management is of the opinion that the depreciated historical cost of plant and machinery, furniture and fittings 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:

Furniture	– 10%
Plant and machinery	– 25%

IFRS 16 Leases and right-of-use assets

IFRS 16 (Leases) has been adopted from 1 April 2019. IFRS 16 introduced a single lessee accounting model and requires a lessee to recognise assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value. It also requires the recognition of a right-of-use asset on the Statement of Financial Position representing the right to use the underlying leased asset, together with a corresponding lease liability representing the obligation to make future lease payments.

A lease liability for future payments is recognised as a lease liability. This is discounted at HM Treasury's prescribed rate.

Depreciation of right-of-use assets and interest on lease liabilities have been recognised in the Statement of Comprehensive Net Expenditure.

During 2022-23 the SGSA did not enter into any new leases.

2. Staff and Board costs

	2022-23			2021-22		
	Staff*	Chair and Board**	Total	Staff*	Chair and Board**	Total
	£	£	£	£	£	£
Wages, salaries and fees	1,056,887	49,775	1,106,662	1,025,624	48,450	1,074,074
Social security costs	123,252	4,217	127,469	117,490	3,823	121,313
Other pension costs	261,051	-	261,051	256,061	-	256,061
Total costs	1,441,190	53,992	1,495,182	1,399,175	52,273	1,451,448

* Permanent contracts

** Fixed-term contracts

3. Purchases of goods and services

	2022-23 £	2021-22 £
Running costs		
Travel and subsistence*	116,120	66,285
Training and recruitment	11,382	9,167
Rent and rates	10,352	43,322
Accommodation, cleaning, heating and lighting	26,494	19,539
Postage, telephone and broadband	33,031	30,579
Office supplies, printing and stationery	55,049	56,009
SGSA Conference**	34,528	-
External audit fees	20,000	16,050
Internal audit fees	24,264	20,178
Legal fees	1,753	12,424
Other professional fees***	186,949	250,605
Loss on foreign exchange	36	1
Total running costs	519,958	524,159
Non-cash items		
Depreciation	17,898	18,968
Depreciation – lease	-	30,885
Loss on disposal of fixed assets	-	13,913
Total	537,856	587,925

* Includes Board Member travel and subsistence of £2,857 (£1,779 in 2021-22).

** No conference held during 2021-22.

*** Bought-in services including specialist organisations to conduct independent research into stewarding and licensed standing.

4. Income

	2022-23 £	2021-22 £
Sale of publications	49,164	65,889
Income from contracts with customers – UK	253,728	186,230
Income from contracts with customers – Overseas	2,791	30,100
SGSA Conference	46,645	-
Other income	13,250	125,785
Total	365,578	408,004

Income by geographical area

Area	2022-23 £	2021-22 £
UK	362,787	377,904
Other countries	2,791	30,100
Total	365,578	408,004

Income from contracts derives from activities resulting from the expanded remit of the SGSA. This 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 2023, 93 licences were issued to grounds for a fee of £100 each. In accordance with the SGSA's Financial Memorandum, these fees have been paid into the Consolidated Fund via DCMS and are therefore not recognised as income in the SGSA's Accounts.

5. Leases – the SGSA as a lessee

Lease activities

Until 31 August 2021 the SGSA occupied Fleetbank House in London as its headquarters office under a Memorandum of Terms of Occupation (MOTO) agreement with the Government Property Agency (GPA).

On 2 August 2021 the SGSA occupied a new headquarters office at 10 South Colonnade in London under another MOTO agreement with the GPA. This MOTO agreement expires on 23 June 2032.

The new MOTO agreement provides for a much more flexible and cost-effective model of accommodation for the SGSA. Due to the terms of the MOTO giving the GPA the ability with reasonable notice to move the location of the SGSA around the building, it was determined that this agreement did not constitute a lease under IFRS 16 and was therefore not capitalised.

6. Tangible assets

2022-23	Plant and machinery £	Furniture and fittings £	Total £
Cost or valuation			
At 1 April 2022	68,796	6,000	74,796
Additions	20,716	-	20,716
Disposals	-	-	-
At 31 March 2023	89,512	6,000	95,212
Depreciation			
At 1 April 2022	28,408	398	28,806
Charged in year	17,298	600	17,898
Disposals	-	-	-
At 31 March 2023	45,706	998	46,704
Net book value at 31 March 2022	40,388	5,602	45,990
Net book value at 31 March 2023	43,806	5,002	48,808

2021-22	Plant and machinery £	Furniture and fittings £	Right-of-use asset £	Total £
Cost or valuation				
At 1 April 2021	181,603	66,399	166,705	414,707
Additions	-	6,000	-	6,000
Disposals	(112,807)	(66,399)	(166,705)	(345,911)
At 31 March 2022	68,796	6,000	-	74,796
Depreciation				
At 1 April 2021	119,021	56,110	135,820	310,951
Charged in year	17,485	1,483	30,885	49,853
Disposals	(108,098)	(57,195)	(166,705)	(331,998)
At 31 March 2022	28,408	398	-	28,806
Net book value at 31 March 2021	62,582	10,289	30,885	103,756
Net book value at 31 March 2022	40,388	5,602	-	45,990

All assets with the exception of the right-of-use asset are owned by the SGSA.

The right-of-use asset related to the lease on our previous Fleetbank House office.

7. Trade receivables and other current assets

Amounts falling due within one year:	2022-23 £	2021-22 £
Prepayments*	23,346	17,832
Receivables due to contracts with customers	63,777	58,665
Other receivables	9,258	14,480
Total	96,381	90,977

* All of which relates to goods and services.

8. Cash and cash equivalents

	2022-23 £	2021-22 £
Balance at 1 April 2022	536,567	355,175
Net change in cash and cash equivalents	(116,019)	181,392
Balance at 31 March 2023	420,548	536,567
The following balances at 31 March 2023 were held at:		
Commercial banks and cash in hand	420,548	536,567

9. Trade payables and other current liabilities

Amounts falling due within one year:	2022-23 £	2021-22 £
Other taxation and social security	59,398	31,502
Trade payables	14,015	158,091
Accruals	56,359	82,110
Accrued annual leave	48,992	37,467
Deferred income	50,053	23,984
Total	228,817	333,154

10. Contract balances

	2022-23 £	2021-22 £
Other receivables, which are included in trade receivables and other current assets (Note 7)	9,258	14,480
Contract assets (Receivables due to contracts with customers – Note 7)	63,777	58,665

Contract assets relate to contracts with clients that the SGSA has to provide advisory services.

Significant changes in the contract assets balances during the period are as follows:

	2022-23 £
Contract assets at the beginning of the period	58,665
Decrease due to cash received	(58,665)
Transfer from contract assets to receivables	63,777
Contract assets at the end of the period	63,777

Transaction price to remaining performance obligations

Income from contracts for advisory services is recognised according to performance obligations set out in the terms of individual contracts. These performance obligations are either a set monthly retainer fee for the duration of the contract, payments based on certain deliverables being met, or a combination of the two. As at 31 March 2023, the aggregate amount of the transaction price relating to the remaining performance obligations is £100,000 (2021-22: £200,000). The SGSA will recognise this revenue either as time passes or contract deliverables are met.

11. Financial instruments

As the vast majority of cash requirements of the SGSA are met through grant-in-aid received from DCMS, 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 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 2022-23 the SGSA suffered a loss on foreign exchange transactions of £36 (2021-22: £1).

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. The amounts disclosed above as receivables therefore exclude any assets or liabilities, which do not result from a contractual arrangement.

The SGSA's financial instruments comprise loans and receivables and other financial assets and liabilities including trade receivables and payables, that arise directly from operations, or to partially fund future operations.

We have not reclassified any financial assets within the year. We have no financial instruments that are offset. We have not pledged collateral for these financial liabilities. We have no loans or other borrowings payable.

Credit risk is the risk of financial loss if a customer or counterparty to a financial instrument fails to meet its contractual obligations. Credit risk largely arises from loans and receivables, other financial assets and trade and other receivables. The SGSA's maximum exposure to credit risk is limited to the value of these assets. The credit risk management policy in relation to trade receivables involves regularly assessing the financial reliability of customers, taking into account their financial position and historical credit risk.

The SGSA assesses credit risk when setting the expected credit loss forward looking analysis which is expected to include macroeconomic assessments, historical data and fund managers where required for these assets. The SGSA has an immaterial expected credit loss on the assets that it holds and therefore has assessed the level of credit risk as low. We have an immaterial expectation of defaults which we expect to be deemed as a failure to fulfil an obligation. We expect assets to be written off when it is no longer possible to recover the asset.

The changes in amortised cost assets are explained in their respective notes but are not as a result of material changes to credit risk assessments within the year.

Other deposits and cash holdings are held with approved UK banks.

All financial assets and financial liabilities recognised in Notes 7, 9 and 10 are measured at amortised cost.

12. Contingent liabilities

There were no contingent liabilities at 31 March 2023 (none at 31 March 2022).

13. Capital commitments

There were no capital commitments at 31 March 2023 (none at 31 March 2022).

14. Related-party transactions

The SGSA is a non-departmental public body of DCMS which is regarded as a related party with which the SGSA has had various material transactions during the year. During 2022-23 we received £1,664,000 in respect of grant-in-aid. In addition, the SGSA had a number of material transactions with HM Revenue and Customs in respect of employer's national insurance costs of £127,469, the Government Property Agency for rent, rates and service charges amounting to £96,089 on our headquarters office at 10 South Colonnade and some legacy costs on our previous Fleetbank House office, and the Cabinet Office for employer's pension costs of £261,051. These transactions were at arm's 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.

Details of remuneration for key management personnel can be found in the Remuneration and Staff Report within the Accountability Report, available on page 52.

15. Events after the end of the reporting period

There were no events that had a material effect on the Accounts after the end of the reporting period.

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



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