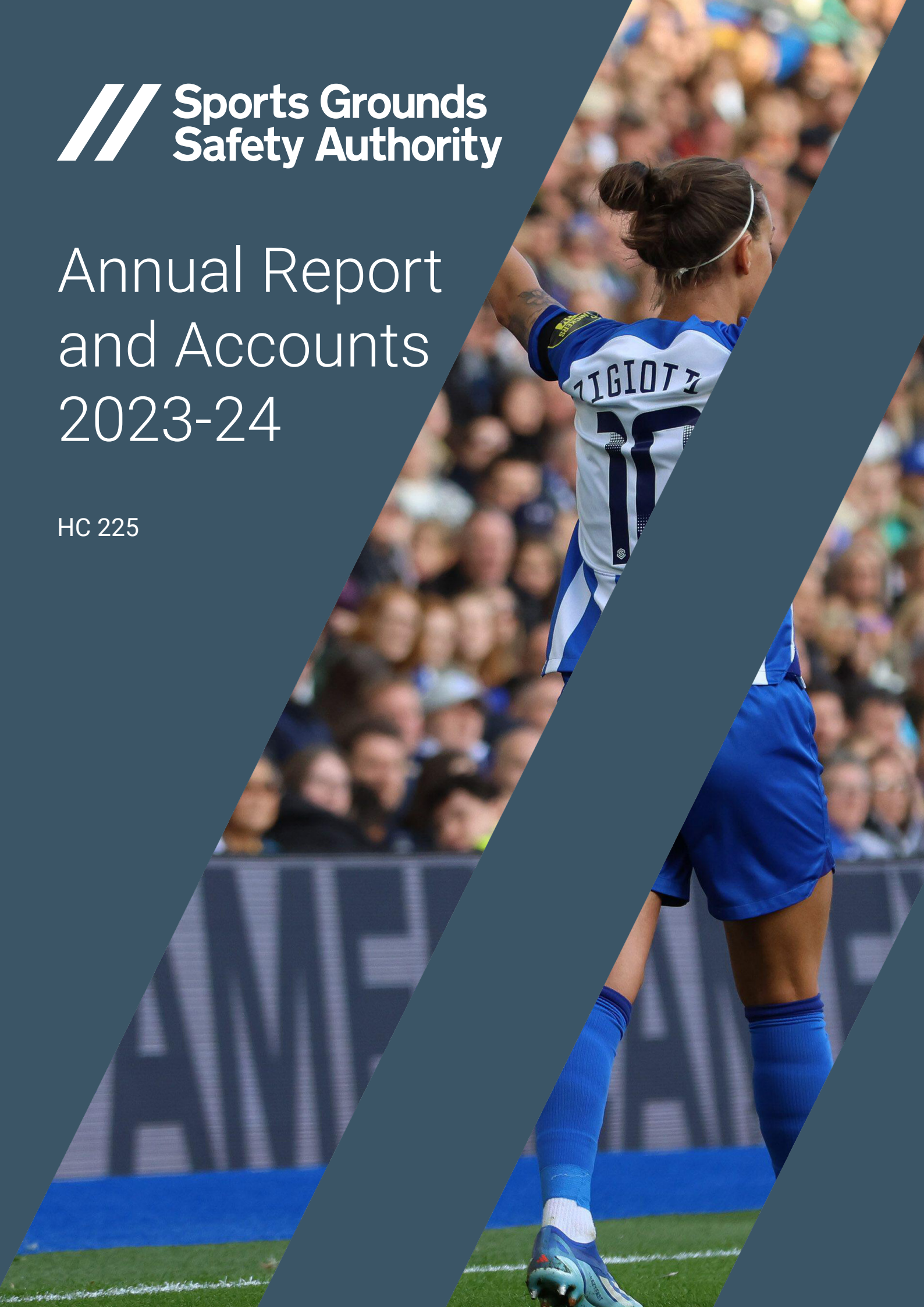




Annual Report and Accounts 2023-24

HC 225





Sports Grounds Safety Authority

Annual Report and Accounts 2023-24

For the period 1 April 2023 to 31 March 2024.

**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 9
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HC 225



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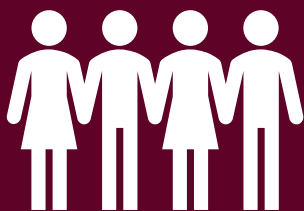
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Overview 2023-24



Over
100,000
safe standing
seats installed



New
SGSA website
launched



211
matchday
inspections
completed



£395,107
income
generated



87% of
stakeholders
say SGSA is
an effective
regulator



100% of staff
agree they can
rely on colleagues



All 4
UK nations
supported



96%
of staff say
they are
treated with
respect



£1,807,394
net expenditure



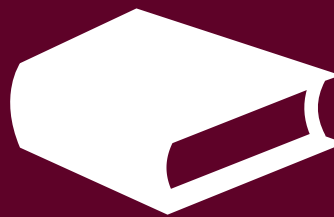
**Capacity
calculations**
conducted in El
Salvador and
Cote d'Ivoire



226 Safety
Advisory Groups
attended



93%
of stakeholders
agree SGSA
sets the
standards for
safety



609 guidance
documents
sold



95%
rated the SGSA
Conference
2023 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 2023-24.

This year has been a momentous year for the SGSA. For the first time since our establishment as the Football Licensing Authority over 30 years ago, the funding of the organisation has been reviewed by the Government. This has led to our regulatory costs now being met by those we regulate. The Secretary of State confirmed the change in January this year, following comprehensive consultation with the sector last autumn.

This change will allow the SGSA to more effectively plan and manage its finances. Importantly, it also reduces the burden on the taxpayer. The new system comes into force for the next licensing period, from 1 August 2024 to 31 July 2025, and are being implemented in a fair and proportionate manner. We are grateful for the constructive way the sector reacted to this shift.

This year has also seen the change of Chief Executive for the SGSA. For over five years, Martyn Henderson was a formidable leader of the organisation, guiding the sector through challenging times. On behalf of the SGSA, I wish Martyn all the best in his new role within the independent football regulator. I am grateful to Ken Scott for leading the organisation as Interim Chief Executive from January to May 2024. Martyn's permanent successor is Giles Smith, who joined the organisation in May 2024. As a senior leader within the Department for Culture, Media and Sport (DCMS), Giles has the skills and experience to continue the development of the SGSA. I look forward to working with him over the coming years.

This Annual Report and Accounts underlines the impact the SGSA has continued to have on the sector. It is a tribute to the extensive and committed work carried out by the SGSA's team from 1 April 2023 to 31 March 2024. 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 £1,807,394, below the limit of £1,935,000 set by DCMS.

At a Board level, we have said goodbye to longstanding Member and Chair of the Audit and Risk Committee, Janet Johnson. Her sage advice and support has greatly contributed to the Board over the last few years. On a more personal note, I am grateful to have been reappointed as Chair of the SGSA for the next three years.

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

The SGSA's Annual Report and Accounts 2023-24 is a testament to the work of the outstanding team that I now have the privilege to lead. Full credit goes to Martyn Henderson, Ken Scott and the whole SGSA team. The Annual Report and Accounts outline how the organisation has strengthened its financial footing, whilst at the same time continued to work closely with the sector to improve safety.

During the last year, an exciting programme of work has commenced which will have a significant impact going forward. This includes the formal partnership with the Vanarama National League, which has now been in place for a full season with SGSA Inspectors supporting the improvements in safety, as well as preparing grounds in preparation for promotion to the English Football League. Consultation has also started on the SGSA's formal involvement in women's football, including the potential licensing of women's football grounds. This was a key recommendation of both the Carney Review of Women's Football, and the SGSA's own independent organisational review.

The team has also continued supporting international activities, with missions to El Salvador and Ivory Coast to conduct safe capacity calculations on behalf of FIFA, as well as ongoing work with the Council of Europe and other international organisations. This all helps to reinforce the SGSA's role as the world leader in sports grounds safety.

What these Annual Report and Accounts highlight is exactly how the SGSA supports safety through its essential regulatory activities, but also how it looks ahead on behalf of the sector. And there is much to be excited about on the horizon. The men's Euro's 2028 taking place in the UK is a significant undertaking. The world's eyes will be on this country and it presents a fantastic opportunity to showcase how the SGSA helps ensure a safe, secure and welcoming environment for fans across Europe.

The SGSA is at the forefront of sports grounds safety in the UK and internationally. Its impact cannot be underestimated. As Chief Executive, I am committed to ensuring the SGSA continues to be the internationally respected organisation that it is.

I look forward to working closely with the SGSA team, Board and the wider sector to achieve this.



Giles Smith
Chief Executive
3 September 2024

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

Leadership

We lead the way and shape the future based on our collective experience.

Integrity

We build trust through responsible actions and honest relationships.

Collaboration

We are strongest when we work together.

Professionalism

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

Inclusion

We embrace different ideas, strengths and backgrounds – nobody is left out or left behind.

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's 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 53.

The Business Plan 2023-24 introduced new key performance indicators for the organisation. These were agreed with the Department for Culture, Media and Sport (DCMS) and form part of our framework agreement as an arms-length-body. The table overpage outlines how we met our targets.

Key Performance Indicators (KPIs)

Our KPIs are agreed with DCMS and form part of our framework agreement as an arms-length-body.

	Baseline	2023-24 target	2023-24 achievement
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%	100%
Proportion of licensed grounds subject to two matchday inspections per season.	94%	100%	100%
Proportion of licensed grounds subject to at least one matchday inspection between start of football season and end of calendar year.	95%	100%	100%
Proportion of ground risk assessments undertaken in accordance with earned autonomy framework.	100%	100%	95%
Number of ground assessments assessed as high risk.	2	Season-on-season reduction	0
Number of licensed grounds assessed as high risk in relation to persistent standing.	69*	Season-on-season reduction	8*
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	16
Oversight of local authorities			
Proportion of local authority audits undertaken in accordance with earned autonomy framework.	100%	100%	100%
Number of local authorities assessed as high risk in relation to safety certification.	2	Season-on-season reduction	1
Stakeholder engagement			
% of stakeholders who say SGSA is an effective regulator**.	85%	Year-on-year increase	87%
% of staff who would recommend SGSA as a great place to work***.	91%	Year-on-year increase	76%

* This KPI has been modified. In 2022-23 it reflected grounds that were both high and medium risk for persistent standing (69). Upon request from the SGSA Board, the KPI was amended to only reflect high risk, hence the significant drop from 69 to 8.

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

** Annual stakeholder survey

*** Annual people survey.

Missed targets

A small number of grounds did not receive a ground risk assessment during this time period as a result of development work being conducted at the venue which would have impacted the assessment. These have been postponed until the summer of 2024 when the work is due to be completed.

The percentage of staff who would recommend SGSA as a great place to work has dropped from 91% to 76% over the last year. This is largely due to concerns around pay. Addressing this is a priority for the coming year. Page 41 provides further details on the People Survey results for 2023.

Implementing the organisational review

During 2023-24, the SGSA has worked to implement the recommendations of the independent review of the organisation conducted in 2022. The review was part of the Cabinet Office public bodies review programme to assess the effectiveness of arms-length-bodies.

In June 2023, the Government published its response to the review, accepting 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”.

To support this, a Change Board was 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 table below outlines the implementation of the recommendations.

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 DCMS on all matters. The implementation of this recommendation is for DCMS.
SGSA should continue its efforts to diversify its workforce.	Being addressed and implemented via the Workforce Planning Project (see page 40).
The £100 licence fee should be replaced by a flexible system of charging which reflects the full cost of regulation.	Implemented – see page 17.
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.	Being implemented via our shared services arrangements (see page 40).

Recommendation	Progress to date
DCMS should consider expanding the SGSA's licensing remit to cover Women's Super League and Vanarama National League.	Work ongoing – see pages 19 and 20.
DCMS should consider whether the SGSA should play a wider role in the regulation of stewarding at football matches.	Work ongoing – see page 26.
In the medium term, DCMS should consider whether other named sports should be required to seek advice from the SGSA.	Work ongoing, including via arrangements with cricket and as part of the Government's Gold Framework (see page 36).
In the longer term, there may be a case for considering an expansion beyond sport.	The SGSA has limited, informal contact with some venues beyond sport. Further work on this will be at the discretion of DCMS.
The UK Government should consider consulting with the devolved administrations on whether the SGSA should have regulatory powers across the UK.	Work ongoing – see page 36.
Legislation should be amended to clarify that functions may be delegated to the executive.	These two recommendations are for DCMS to progress directly. The SGSA continues to work closely with the DCMS Sport Team on their implementation.
DCMS should review the length of appointments to the SGSA Board.	

Licence fee reform

The organisational review found that the fee paid by grounds for a SGSA licence was “outdated, inflexible and unfair”.

At the inception of the Football Licensing Authority (SGSA's predecessor), the licence fee was set at £100 annually. This fee was charged with the expectation that it would rise in time. The operating costs of the FLA/SGSA were met by public money via the Government. Thirty years later, the licence fee remained at the 1993 level of £100, and the cost of regulating professional football grounds in England and Wales remained with the taxpayer.

The independent review of the SGSA recommended that this “should be replaced by a flexible system of charging which reflects the full cost of regulation and enables taxpayer funding to be reduced”. The Government agreed with this recommendation, stating:

“DCMS recognises the existing anomalies in the current funding structure, noting that reform would enable the SGSA to increase its income, reduce reliance on public funding and allow revenue flexibility. We will work closely with the SGSA to consider the implications and practicalities of amending their existing funding model and we will explore options to enact any changes.”

In September 2023, the SGSA launched a consultation with the industry to consider proposals to increase the annual licence fee for football grounds hosting designated football matches to reflect the full cost of regulation.

The consultation outlined the reasoning and considerations to change the licence fee, including:

- Principles of the licence fee;
- Options for apportioning the cost of regulation; and
- How the licence fee reform will be implemented.

It outlined the SGSA's preferred method of apportionment as being based on the safe capacity of the ground.

The consultation ran for six weeks, and included hosting two webinars which enabled grounds to directly ask questions on the changes.

As a result of the consultation, we received responses from 56 organisations, including 44 of the 93 grounds that are directly impacted by the changes to the licence fee.

There was strong opposition to the plan to use the safe capacity of the ground to apportion the cost of regulation, with the majority preferring a fee based on the average attendance of a ground.

As a result, we amended our recommendations to Government to reflect the industry's preference for using average attendance as the method of apportionment.

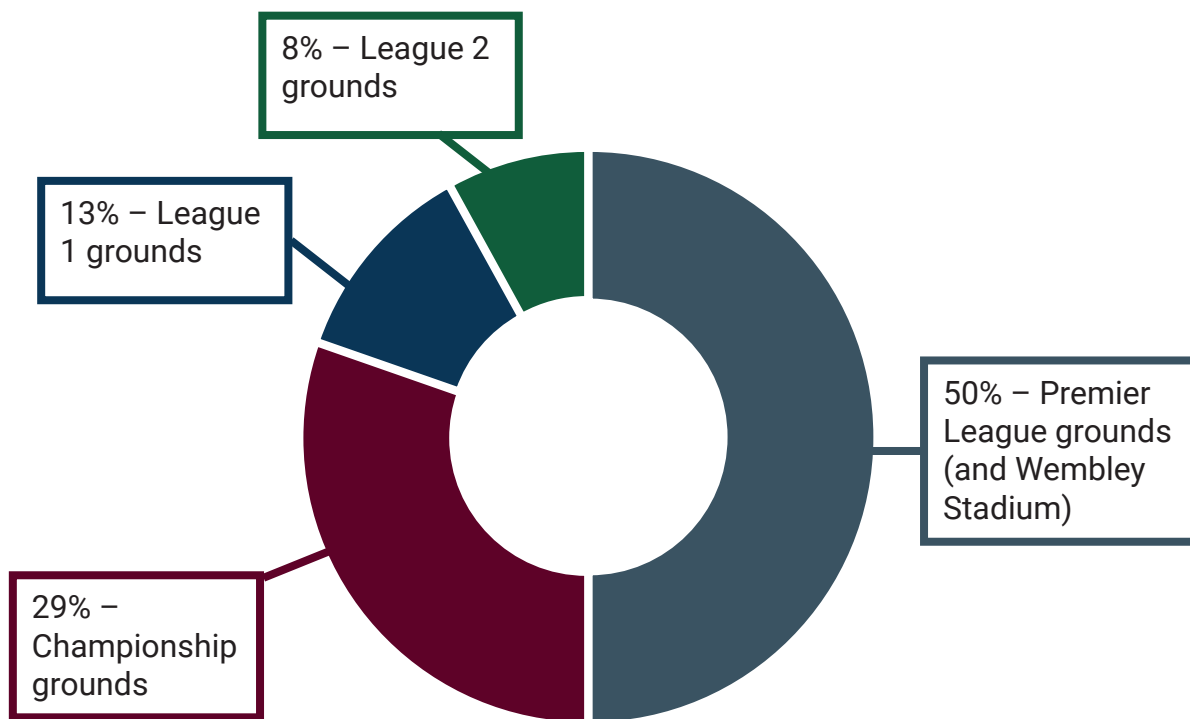
In February 2024, the Government confirmed its decision to reform the licence fee for the SGSA with effect for the 2024/25 licence, using the industry's preferred method of apportionment.

Implementation

For the 2024/25 licensing period, the regulatory cost for the SGSA will be £1,743,500. The average attendance for the 93 grounds licensed by the SGSA for the last two seasons is 1,620,014. This equates to just under £1.08 per spectator per year for the SGSA licence, equivalent to 5p per spectator per match (based on 23 matches).

The average attendance figures for each club (based on league fixtures only) were received directly from the Premier League and EFL. The SGSA budget figures have been independently reviewed by the Chartered Institute of Public Finance and Accountancy (CIPFA).

Individual grounds will be charged based on the average attendance of their ground over the last two seasons. The following outlines how much of the cost of regulation is covered by each league:



SGSA funding model from 2024-25

Regulatory work

Funded entirely by licensed football grounds via the licence fee.

Standards setting and support for Government initiatives

Funded entirely via the Government through grant-in-aid.

Advisory work

Funded entirely by clients.

Women's football

Since 2019, the SGSA has supported women's football in an unpaid, advisory role. Working alongside the Football Association (FA), the SGSA has helped to improve safety management and related processes in the women's game. This has included establishing minimum safety requirements such as producing operations manuals, ensuring a senior member of staff was dedicated to leading on safety related issues, player engagement, legislative requirements and verifying safe capacities at the grounds.

The SGSA's organisational review recommended formalising these ties.

This was reinforced in 2023, by the independent review of women's football conducted by Karen Carney MBE – *Raising the bar – Reframing the opportunity in women's football*. This recommended:

“The SGSA should extend its licensing scheme to all grounds used in the WSL to ensure high standards of safety, while the Women's Championship should implement a self-regulation model with guidance, support and assurance provided by SGSA”.

The Government agreed to these recommendations in its response, published on 4 December 2023.

In February 2024, the SGSA launched a consultation with industry to consider how this could be implemented. This was the first of a two-stage consultation:

Stage 1 (February 2024)

- **Information gathering** – getting a better understanding of the safety management arrangements at grounds in the Women's Super League and Women's Championship.
- **Opinion gathering** – getting initial views on how the implementation of SGSA licensing and wider support for women's football can be achieved.

Stage 2 (Summer/Autumn 2024)

Detailed proposals on how the recommendation can be implemented.

The consultation outlines the SGSA's principles for licensing women's football:

- a. Proportionate and tailored to the needs of women's football;
- b. Non-burdensome for either the industry or the SGSA;
- c. An advocacy-first approach to regulation and compliance; and
- d. Affordable for the women's game on a sustainable basis.

This work will continue over the coming year, ahead of a planned implementation likely to be for the 2025/26 season.

Vanarama National League

During 2023-24, the SGSA has continued its strategic partnership with the Vanarama National League.

Phase 1 of the project concluded in May 2023. It provided a baseline picture of risk across the National League based upon an assessment of policies and procedures, safety leadership, safety management and assessment of match-day operations at a number of grounds. Following this analysis, SGSA proposed to DCMS to test a self-regulatory model for the National League with advice, guidance and support provided by SGSA. This was approved, with DCMS providing funding for Phase 2 of the project.

Phase 2 focused on the strategic partnership for the 2023/24 season to test the feasibility of a self-regulatory model with ongoing funding to be provided by the National League for the 2024/25 season and beyond.

The objectives of the partnership are to:

- a. Improve levels of safety at National League grounds;
- b. Facilitate a smoother transition from National League to EFL League 2 with better understanding of additional statutory requirements (aiding financial planning, etc.);
- c. Demonstrate a visible commitment to spectator safety;
- d. Provide access to SGSA tools, guidance and experience; and
- e. Gain a clear understanding of the nature and scale of safety risks and issues at National League grounds.

During 2023-24, SGSA Inspectors have undertaken ground assessments at 20 of 24 National League grounds. This has included assessment of safe capacities of grounds and an assessment of matchday safety management, along with some elements of the physical infrastructure.

These assessments are intended to provide a high-level overview of the safety management performance at the club and do not cover all areas that would normally be assessed under SGSA's usual regulatory model; for example, the assessments do not cover building surveys, staff training, inspection certifications, or fire risks. Our assessments represent a snapshot of performance at the time of the visit and could be affected by, for example, the timing and nature of the match selected.

In addition, all grounds have been provided with copies of the *Guide to Safety at Sports Grounds (Green Guide)*, *SG03: Event Safety Management* and *Safety Essentials*.

To support this, grounds were also provided with online training to strengthen the ongoing professional development of safety management teams.

Improve Performance

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

Overview

16

licensed standing grounds
approved

Over

100,000

safe standing seats

211

matchday inspections carried
out

226

Safety Advisory Groups
attended

87%

of stakeholders agree SGSA
is an effective regulator

93

football grounds licensed

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.

The Board is kept informed of regulatory effectiveness through the provision of a reporting dashboard, 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.

Licensing

During 2023-24, 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 2023 to 31 July 2024 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 2023 and 31 March 2024, 211 matchday inspections were completed (compared to 236 completed in the same period in 2022-23).

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.

Licensed standing in seated areas

2023-24 saw the conclusion of the first full season of licensed standing being allowed. Licensed standing continues to have a positive impact on safety at SGSA licensed grounds, as identified in the evaluation conducted by CFE Research during the season and published in July 2023.

During the last year seven grounds have been approved for licensed standing:

- AFC Bournemouth
- Birmingham City FC
- Derby County FC
- Liverpool FC
- Luton Town FC
- Newcastle United FC
- Portsmouth FC

As at 31 March 2024, the total number of licensed standing grounds was 16.

In addition, the number of other grounds have introduced seats incorporating barriers or independent rails have increased. The total number of seats with this infrastructure is now over 100,000. This is an important milestone, making stadiums safer.

Persistent standing enforcement approach

The SGSA has continued its regulatory duty around persistent standing in seated areas 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 2023/24 season. The latest version built on the consistent and proportionate approach adopted by SGSA in previous seasons. This has helped to facilitate ongoing constructive engagement with grounds about the spectator safety risks associated with persistent standing, and the agreement of voluntary mitigation measures at those grounds identified as higher risk.

Over the last year we have developed a standard operating procedure to outline the process to follow when taking enforcement action against a ground for non-compliance with its licence conditions.

As both the regulatory position and our internal processes are now in a settled state, we do not anticipate the need to consult annually on this issue in future years. However, it will be kept under regular review.

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 2023-24, the SGSA continued its local authority audit approach.

Inspectors attended 226 Safety Advisory Group (SAG) meetings relating to SGSA licensed grounds between 1 April 2023 and 31 March 2024 (compared to 199 in the same period during 2022-23).

Safety issues

Near misses

During 2023-24, the SGSA has strengthened its approach to monitoring and investigating 'near misses'. A near miss is an event that, while not causing harm, has the potential to cause injury or ill health.

This work has become more important following an upsurge in a celebratory craze called 'limbs' which encourages spectators, usually from supporters of the visiting or away team, to celebrate goals scored by their team by launching themselves forward onto the backs of fans in front in an effort to induce a progressive crowd collapse, all being recorded for posting on various social media platforms.

The SGSA has implemented a monitoring system for near misses internally, and is engaging with clubs and local authorities to ensure that issues are being identified and addressed effectively.

This work will continue into 2024-25.

Wembley

During 2023-24, the SGSA has continued to work closely with Wembley Stadium to implement the recommendations outlined in the Baroness Casey report following the issues at the Euro's Final in July 2021. Baroness Casey conducted a review of the progress in 2023, to which the SGSA provided a written and oral submission.

A key part of this has been the establishment of a strategic partners group to discuss major events at Wembley Stadium, alongside a cross-Government group. The SGSA is represented on both of these.

These groups have met regularly during 2023-24 in preparation for the men's UEFA Champions League Final taking place at Wembley in June 2024. In addition, this work will continue ahead of the men's 2028 European Championships, which will be hosted by UK and Ireland.

Safety Committee

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.

During 2023-24, specific safety issues reviewed included:

- Stewarding;
- Progressive crowd collapses;
- Crowd medical emergencies; and
- Data sharing.

Reinforced Autoclaved Aerated Concrete

During 2023, there was significant coverage and concerns around Reinforced Autoclaved Aerated Concrete (RAAC). The use of this material was most widespread in the post war building boom and in the main during the 1950s up to the 1980s.

Whilst large sports grounds were unlikely to be affected by this issue for a range of reasons – for example, RAAC is not commonly associated with sports ground construction – the SGSA monitored this public concern.

In particular, we worked with local government to ensure any issues identified at sports grounds through regular inspections and structural appraisals were addressed swiftly and appropriately.

Stewarding

Over recent years, the SGSA has led the sector in the review and reform of stewarding. This has continued during 2023-24.

In 2023, we established the pan-football Stewarding Reform Working Group. The aim of this is to develop proposals to reform elements of the football stewarding sector. This was in response to the challenges identified in research commissioned by the SGSA in 2022.

In addition, a related group was also established during the year to create a strategic dialogue between the co-dependent industries of football and event personnel.

As a result of the Working Group, the Premier League has implemented a new long-term project focused on the reform of football stewarding. This is being funded by the Premier League's Strategic Fund, with support from EFL. From July 2024, SGSA's Head of Strategy and Partnerships, Darren Whitehouse, was seconded to the Premier League for 18-months to lead this project.

SIA sports ground exemption

In 2022-23, the SGSA published new policy guidance in relation to the exemption in the Private Security Industry Act 2001 for in-house staff at sports grounds undertaking Security Industry Authority (SIA) licensable activities.

The guidance clarified the need for 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.

Local authorities were provided with a deadline of 30 June 2023 to include a condition in Safety Certificates around this exemption and the training and vetting requirements. The SGSA conducted a review and found that the vast majority had met this deadline, or were close to doing so.

Stewarding factsheets

To support the sector in understanding the needs and requirements around stewarding, the SGSA developed and published new stewarding factsheets in spring 2023.

These are purposely short and succinct, providing an overview of the existing guidance available from the SGSA.

There are eight factsheets in total, each focusing on different elements of stewarding and resource planning, including:

- Training;
- Qualifications;
- Role and responsibilities; and
- Briefing.

The factsheets have been published on the SGSA website as well as gov.uk.

Data and evidence

Data sharing across the sector

The SGSA is committed to using an evidence-based approach to inform our regulatory work. During 2023-24, we have expanded our data and evidence activities, leading the sector and facilitating greater data sharing and transparency between the bodies who are collectively responsible for ensuring the safety and security of football matches.

To assist in this, the SGSA has established a Football Data Sharing Working Group, chaired by SGSA Board member Jil Matheson. This brings together organisations including the FA, Premier League, EFL, UK Football Policing Unit and Kick It Out to work together to identify opportunities to effectively share data and information.

The aim of the group is to develop a robust, secure approach to the sharing of data relating to the safety and security of football. The success of this group will rely on the support and buy-in from across professional football, on whose behalf it is acting.

A data sharing agreement has been developed and signed by the relevant parties. This work will be ongoing into 2024-25 and beyond.

Work with academia

The SGSA continues to build its links with leading academics by holding regular forums on specific subject areas. During 2023-24, two academic forums were held, covering public responses to hostile threats and simulating responses to terrorist attacks.

In addition, we have continued to support a PhD studentship, in partnership with the University of Edinburgh. This is focusing on understanding the drivers of safety at major sporting events. The project will establish how event organisers can make football events safer.

Spectator injuries at sports grounds

During 2023/24, we have continued to collate data relating to injuries of spectators at sports grounds. Due to information collation and evaluation issues, the report for 2022/23 has yet to be completed and published.

In addition, during the year we were made aware of errors in the evaluation of published reports. These historical errors were identified and corrected reports have been published on the SGSA website.

Government and Parliament

St-Denis Convention

On the 31 October 2023, the UK formally ratified the St-Denis Convention on an integrated safety, security and service approach at football matches and other sports events.

This Convention is the only internationally binding instrument to establish an integrated approach based on three interdependent pillars: safety, security and service. It provides measures based on the highest standards developed in Europe, and promotes co-operation between all public and private stakeholders, including supporters, in order to provide a safe, secure and welcoming environment at football matches and other sports events.

The SGSA has been instrumental in drafting the Council of Europe Convention and is a member of the standing committee and the associated advisory groups to provide detailed advice on safety and security.

The UK was the 28th state to ratify the convention, which formally entered into force on 1 December 2023.

Select Committee report

On 29 December 2023, the Culture, Media and Sport Select Committee published its final report on its inquiry into safety at major events. The SGSA contributed to this inquiry via a written submission and oral evidence, both provided in 2022.

Raise Profile of Safety

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

Overview

370

people from 170
organisations attended SGSA
Conference 2023

95%

rated the conference as
excellent or very good

482

copies of Guide to Safety at
Sports Grounds sold

127

additional guidance
publications sold

93%

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

New

website launched

SGSA Conference

In May 2023, the SGSA held its annual conference in Edgbaston Cricket Ground. The 2023 event was the biggest the SGSA has held, with more than 370 delegates from over 170 organisations. It is now the premium event for the sector which, in turn, enhances the SGSA's reputation and the profile of safety overall.

The topics covered at the conference included:

- Martyn's Law;
- Stewarding;
- Spectator behaviour;
- Equality, diversity and inclusion; and
- Medical planning and preparation.

The cost of holding the conference was covered by exhibitors and delegate fees.

95%

rated the conference overall as excellent or very good

91%

rated the speakers as excellent or very good

86%

rated the relevance of the content as excellent or very good

97%

rated the organisation as excellent or very good

Other training 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 2023-24, the SGSA has continued its successful online training session covering Local Authority Safety Certification. These have proven to be popular, with six sessions held over the year, with 98% of attendees rating them excellent or very good. Since the courses inception in 2021, over 320 people have completed the training.

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 Major Events International Summit and being part of a UK Government Trade Delegation to China.

Guidance

During 2023-24, the SGSA has continued to sell the *Guide to Safety at Sports Grounds (Green Guide)*, as well as other documents. During the year, 482 copies of the Green Guide were purchased, along with 127 copies of other guidance.

In July 2023, the SGSA published a new *Safety Essentials* guidance which provides an introductory summary of the essentials of sports grounds safety. This free document outlines the five fundamental elements of safety, and provides an introductory explanation of what they mean. It also provides references to where more detailed and comprehensive information can be found, in our other guidance materials.

New SGSA website

In February 2024, the SGSA launched a new website, designed to provide an engaging and user-friendly experience with a wealth of sports and events safety information.

The aim of the new website is to be the premium resource for sports grounds safety information in the world. This work will continue into 2024-25, with regular information and details updated and promoted through a wide variety of communication channels.

Critically, the new website is compliant with accessibility requirements, which the previous site was not.

During 2023-24, the SGSA website was visited by over 75,000 users.

Strategic Partner of Choice

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

Overview

Continued

our long-term contract with
Sport Northern Ireland

26

grounds inspected for FA
Wales

23

matchday inspections at
cricket grounds

72%

of stakeholders agree
SGSA is the world's leading
authority on sports ground
safety

£395,107

income generated from
advisory role

**Capacity
calculations**

conducted in El Salvador and
Cote d'Ivoire

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.

Northern Ireland

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.

The SGSA has worked with the grounds and local authorities around stewarding, identifying the level of provision and areas for improvement. This will culminate in the introduction of new training during 2024.

In addition, the SGSA has been working with Sport Northern Ireland to implement a new long-term contract. This will be finalised in spring 2024. At this time, we will be conducting joint communication activities to highlight the success of the partnership of the seven years.

The SGSA has continued to provide support to the Department for Communities in relation to the redevelopment of Casement Park, which has been named as a venue for the men's 2028 Euro's.

Wales

The SGSA has continued its partnership with FA Wales to annual inspections for Tier One licensed grounds, capacity calculations for those 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 2023-24, this equated to visits to 26 venues.

Scotland

During the last year, discussions have been ongoing with the Scottish Government around the formal involvement of SGSA in supporting sports grounds and local authorities. This has included speaking at Football Safety Officers Association Scotland events. This will continue in the next year with the aim for a formal partnership to be established.

Work with devolved administrations

In addition to the work with individual countries within the UK, the SGSA has commenced discussions with the devolved administrations to formalise consistent arrangements. This is in line with the recommendation from the organisational review of the SGSA. This will be part of a long-term strategy, which will continue in 2024-25.

Support beyond football

Cricket

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 conducted 23 matchday inspections and 16 tabletop exercises for cricket grounds. In addition, in March 2024, 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”.

Gold Framework

In August 2023, DCMS updated its Gold Framework, which sets out how DCMS and UK Sport works to support the bidding for, and staging of, major sporting events at a UK level. For the first time, the new guidance specifies a requirement for bids to consult with the SGSA on approaches to spectator safety, particularly where tournament venues include sports grounds, new or modified spectator accommodation.

International activities

El Salvador

In August 2023, the SGSA was commissioned by FIFA to conduct capacity calculation assessments on stadiums within El Salvador. The evaluations were conducted in-person by SGSA Inspectors. The request followed an incident in May during which 12 people died at a stadium.

The Inspectors conducted capacity calculations at four grounds in the country. Providing a safe capacity for each, along with recommendations for the physical infrastructure and safety management procedures at the ground. These were provided to FIFA and the Salvadorian Football Association.

Cote d'Ivoire

In September 2023, the SGSA was commissioned by the Confederation of African Football (CAF) to conduct capacity calculation assessments on stadiums within Cote d'Ivoire (Ivory Coast). The project was ahead of the Africa Cup of Nations taking place at the start of 2024.

The evaluations were conducted in person by two SGSA Inspectors at six grounds across the country. Assessments and reports were provided to CAF, along with recommendations for the improvement of safety at the grounds.

UEFA Executive Committee

In June 2023, SGSA's Head of Inspectorate, Ken Scott, was appointed as a member of the UEFA Stadium Construction and Management Panel effective until June 2027. This is welcome recognition of Ken's expertise and influence within UEFA.

Council of Europe

In February 2024, the SGSA commenced a long-term partnership with the Council of Europe in relation to the understanding and promotion of the 'safety' and 'service' elements of the Saint-Denis Convention.

The first stage of this work included the production of a *European Safety and Service Essentials* document and development of a survey for representatives of member countries to identify the existing levels of safety and service. This was launched at a special Council of Europe event.

Increase Efficiency

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

Overview

100%

of staff agree they can rely on colleagues to give the help and support they need

96%

of staff agree they are treated with respect by the people they work with

4

new Inspectors and a Chief Executive Officer appointed

167

Freedom of Information (Fol) requests from 18 requestors

0

complaints to Parliamentary Ombudsman in respect of the SGSA

£1,807,394

net expenditure

Workforce planning

During 2023-24, the SGSA has continued its workforce planning project. This aims to identify and address current and future human resourcing issues. As part of this, we have contracted Choices HR to support and advise in this critical area of work. The scope of this project has expanded as a result of recommendations from the organisational review, as outlined on page 15.

Further work will continue on this in light of changes in personnel within the Secretariat team and the development of the new five-year strategy.

Personnel changes

The SGSA has seen a number of personnel changes in 2023-24, which is unusual for the stable resource level the organisation normally has. These were due to new projects internally, opportunities externally and the retirement of long-standing team members.

Chief Executive

Martyn Henderson, the SGSA's Chief Executive, was appointed as the Interim Chief Operating Officer of the new independent football regulator. He left the SGSA in January 2024 after over five years in the role.

Ken Scott, SGSA's Head of Inspectorate was appointed as Interim Chief Executive for the period from January to May 2024.

A Civil Service recruitment exercise led to the appointment of Giles Smith, from DCMS. He took up the position in May 2024.

Inspectorate

Within the Inspectorate, Peter Weymes, Rick Riding and Lou Elliston retired from the organisation. New Inspectors were appointed, namely: Carl Krueger, Paul Weir, Matty Butcher and Jo Welford. Jo was appointed in a joint role as Inspector and the SGSA's lead on data and evidence.

Secretariat

Head of Policy, Paul McCormack, left the organisation in August 2023, with his role being partially shared within existing personnel and the employment of a lead for data and evidence.

The secondment of Anil Keshwala, as Football Licensing and Oversight Manager, was extended until September 2024.

In addition, the contract for Head of Special Projects, Steve Stathakis, was extended until January 2025.

Listening to staff

Each year the SGSA conducts a People Survey to ascertain staff views of the organisation.

In 2023-24, the leadership team committed to addressing the key issues identified in the previous year's People Survey, with a particular focus on team working. As a result of these processes, improvements were seen within the People Survey, including:

- 20 percentage point increase in staff agreeing they are encouraged to work collaboratively as a team.
- 10 percentage point increase in staff agreeing they can always rely on colleagues for help and support – now at 100%.

The wider results in November 2023 included:

95%

of staff agree it is easy to discuss things openly with their line manager – an increase of 5 percentage points since last year.

95%

of staff agree that SGSA respects individual differences – an increase of 5 percentage points since last year.

85%

of staff agree the SGSA offers good flexible working arrangements – a decrease of 15 percentage points since last year.

73%

of staff agree they have a good understand of SGSA's direction and goals – an 18 percentage point decrease since last year.

76%

of staff would recommend SGSA as a great place to work – a 19 percentage point reduction.

There was a decrease in a number of the results this year. This was due to a number of reasons, including:

- the significant amount of change taking place within the organisation over the last year, with new processes and work programmes introduced;
- retirements of long-standing members of staff;
- ongoing concerns around pay, particularly as a result of high interest rates and the cost-of-living crisis.

The issues identified are being addressed as part of the workforce planning project, the findings of which will start to be implemented in 2024-25.

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 £1,807,394 (£1,667,460 in 2022-23) against a departmental expenditure limit (DEL) set by DCMS of £1,935,000 (£1,814,000 in 2022-23).

Income

Income at £395,107 (£365,578 in 2022-23) was an increase of 8.1%. The work that we undertook for FIFA in El Salvador and for CAF in the Cote D'Ivoire contributed to an increase in advisory income, as well as an increase in revenue from our annual conference.

Staff costs

Overall staff costs at £1,665,571 (£1,495,182 in 2022-23) were an increase of 11.4% on the previous year. This increase was attributable to the need to prepare the organisation for changes to our regulatory responsibilities regarding the Vanarama National League and the Women's Super League following the organisational review undertaken in 2022-23.

Purchases of goods and services

At £514,555 (£519,958 in 2022-23) overall purchases of goods and services (excluding depreciation) decreased by 1.0% from 2022-23.

A reduction in professional fees spent on policy development in 2023-24 was offset by increased travel costs and the creation of the new SGSA website. The move to holding more meetings online has helped to mitigate the extent of the increase in travel costs.

Capital expenditure

Capital expenditure amounted to £13,568 (£20,716 in 2022-23) against a capital departmental expenditure limit (CDEL) set by DCMS of £15,000 (£25,000 in 2022-23).

The Statement of Financial Position as at 31 March 2024 shows net assets of £240,526 (£336,920 in 2022-23).

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, have significantly reduced our carbon emissions from travel.

Our new travel contract with Corporate Travel Management will provide us with more robust data around the amount of our carbon emissions from staff travel.

Climate change related issues

The SGSA is conscious of climate-related issues and considers these from an internal perspective, and from a safety perspective at grounds.

We have an established partnership with the British Association of Sustainability in Sport, and a lead Inspector to consider sustainability issues. In addition, climate change issues was a topic at the 2024 SGSA Conference.

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.

These have been in place since April 2022, and outline the principal EDI activities for the organisation.

During 2023-24, the SGSA progressed work under these objectives, including:

- Continued to support the growth of women's football, including through the development of a consultation to help implement SGSA licensing in the Women's Super League.
- Outlined EDI risks and considerations for overseas activities to Ivory Coast and El Salvador.
- Ensured that the new SGSA website was fully compliant with accessibility requirements.
- Commissioned NatCen to conduct a literature review of existing research in the sector in relation to diversity in safety management teams.
- Reviewed the SGSA's recruitment processes to ensure they are open and inclusive.
- Delivered bite-size training sessions to staff on accessible areas such as colour-blind awareness.
- Working closely with Level Playing Field, particularly around the review of the Accessible Stadia guidance, as well as other topical issues.

During 2024-25, the SGSA will continue its work towards achieving its objectives, including:

- Supporting the completion and promotion of the updated Accessible Stadia guidance being led by Level Playing Field. This will include providing expert support and advice to the organisation on the final contents of the guidance, and its through SGSA communication channels.
- Commencing a research project into the requirements of different demographics at sports grounds, to support the guidance to be developed for the next edition of the Guide to Safety at Sports Grounds.
- Review SGSA's internal policies and procedures to embed equality, diversity and inclusion across the organisation. This will include training activities at all levels within the organisation and embedding openness and transparency in decision making.
- Using the SGSA's engagement channels to promote equality, diversity and accessibility across sports grounds safety.

Looking Ahead

During 2024-25, the SGSA will review and publish a new Strategy for the next five years.

Over the next year we will continue to work towards our existing objectives:

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

- Undertake a consultation with the sector on the future regulation of the Women's Super League and develop a proportionate regulatory model, supporting the wider implementation of the Karen Carney MBE review of women's football governance.
- Support the implementation of football-led reforms to the stewarding profession by chairing an implementation working group.
- Continue to work across the sector to support reduction of risk through effective sharing of data and information.
- Commission research on the requirements of different demographics at sports grounds.
- Continue to promote the uptake of licensed safe standing to reduce risk from persistent standing.

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

- Host the annual SGSA conference at Emirates Old Trafford Cricket Ground.
- Support European initiatives relating to safety at sports grounds through our relationships with the Council of Europe to facilitate a greater focus on safety and service.
- Continue to strengthen our evidence base through further structured engagement with academia, including support for jointly funded PhD research with the University of Edinburgh.
- Support the wider cross-government drive to maximise the soft power impact of sport by contributing to the DCMS led sport diplomacy working group and by supporting UK government international engagement as required.

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

- Support the safe delivery of the UEFA Champions League final 2024.
- Undertake assessments for FA Wales to support their licensing processes.
- Support Sport Northern Ireland in improving safety standards within stadia.
- Continue to deliver against our five-year partnership agreement with ECB.
- Support the National League in promoting safety at Step 1.
- Support the Scottish Government and local authorities across Scotland in improving safety at sports grounds.

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

- Through our Change Board, implement the agreed recommendations arising from the independent review of the SGSA undertaken for Government.
- Ensure effective use of resources and value for money for licence fee and grant-in-aid.
- Ensure good governance and work effectively with internal audit.
- Embed a new, more efficient, travel management system to reduce administrative burden.

Giles Smith
Chief Executive
3 September 2024

Accountability Report

Corporate Governance Report

Director's Report

Chair



Derek Wilson

Reappointed 1 April 2024 until 31 March 2027

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 2024 are:



Martin Esom

Chair, Audit & Risk Committee
Appointed 14/03/2023
until 13/03/2026



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 Member's term of office ended during 2023-24:

- Janet Johnson term ended 31/03/2024.

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 sgsa.org.uk/about-us/governance/.

SGSA Staff

As at 31 May 2024

Chief Executive and Accounting Officer



Giles Smith

Inspectorate



Ken Scott MBE
Head of Inspectorate



Martin Girvan
Deputy Head of Inspectorate



Wendy Harnan-Kajzer
Deputy Head of Inspectorate



Tim Burgin



Matty Butcher



Geoff Galilee



Mark Holland



Carl Krueger



Jill McCracken



Ann Ramage



Andy Robinson



Mark Smith



Paul Weir



Jo Welford

Secretariat



Gavin Jenkins

Head of Corporate Services



Andrea Jones

Head of Communications and Stakeholder Engagement



Steve Stathakis

Head of Special Projects



Darren Whitehouse

Head of Strategy and Partnerships



Jason Clotworthy

IT Services Manager



Anil Keshwala

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

During the year, three of our Inspectors – Peter Weymes, Lou Elliston and Rick Riding – left the organisation. We welcomed four new Inspectors – Carl Krueger, Paul Weir, Jo Welford and Matty Butcher.

Our Head of Policy, Paul McCormack, left during the year.

As outlined on page 40, our Chief Executive, Martyn Henderson, left the organisation in January 2024. He was replaced on an interim basis by Ken Scott until May 2024 when Martyn's permanent successor, Giles Smith, joined the SGSA.

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.

During 2023-24 we established a new Standard Operating Procedure for recruitment processes as part of our equality, diversity and inclusion commitment.

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 (2022-23: 100%).

Fraud

The SGSA identified no instances of fraud during 2023-24 (2022-23: no instances).

Data loss disclosure

The SGSA has suffered no protected personal data incident during 2023-24 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 2023-24 (2022-23: no packages agreed).

Tax assurance

The SGSA has no off-payroll appointments (compared to no off-payroll appointments in 2022-23).

Losses and special payments (audited)

There were no losses or special payments that require disclosure because of their size or nature in 2023-24 (none in 2022-23).

Monitoring spending on consultancy and temporary staff

During 2023-24 the SGSA spent £4,321 on consultancy services (2022-23: £1,753) and nil on temporary staff (2022-23: nil).

Giles Smith

Chief Executive

3 September 2024

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 2023-24 the Board met on six occasions, the Audit and Risk Committee on three. 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	-
Janet Johnson	5/6	3/3
Jil Matheson	6/6	-
Jane Sawyers	6/6	-
Martin Esom	6/6	3/3
Alex Lacey	5/6	-
Bradley Pritchard	5/6	-
Jon Sellins	5/6	3/3

Board considerations

During 2023-24 the Board considered:

- The Schedule of Board delegated matters;
- Licensing;
- Licence fee reform;
- Licensing of the Women's football league;
- Safety at Major Sporting Events report;
- Stewarding reform;
- Working with local government;
- Data and evidence strategy;
- Football policing;
- People Survey results; and
- Persistent standing enforcement policy.

The Board also received regular updates on the SGSA's regulatory and advisory work, corporate and business plans, risk register, finance, HR, equality, diversity and inclusion 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 2023-24 there were the following Members: Janet Johnson, Martin Esom and Jon Sellins, all of whom were Members of the SGSA's Board. The Committee met three times in 2023-24. All meetings were attended by the Chief Executive/Interim 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 2023-24 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 2023-24 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 2023-24) 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 his management team and that he can approve the Annual Report and Accounts 2023-24.

During 2023-24, the Accounting Officer changed from Martyn Henderson to Ken Scott. A letter providing the necessary Accounting Officer assurance was sent from Martyn to Ken.

A further assurance letter was sent from Ken Scott to Giles Smith, following Giles' commencement as Accounting Officer in May 2024.

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 2023-24.

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 2023-24, 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 below, along with links to the Strategic Plan 2020-24.

Risk Register (as at 31 March 2024)

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"> • SGSA's resourcing, business planning and policy/operational delivery is geared towards prevention. • Enforcement approach is driving voluntary action. • Head of Inspectorate's appointment to the UEFA Health and Safety expert panel. • Development of a standard operating procedure (SOP) to support enforcement. • Licence and local authority assessments help ensure visibility of risks and issues. • Inspectors have a workplan (drawn from corporate plan) outlining key milestones for activity. • Near misses identified and followed up in a systematic way by Inspectors.
SGSA responds ineffectively to a major incident	<ul style="list-style-type: none"> • Crisis response plans reviewed and tested.
SGSA takes unsuccessful or inappropriate regulatory action	<ul style="list-style-type: none"> • Persistent standing enforcement approach codified. • Interim licence assessments providing early warnings. • Pre-season activities including updating SOPs, staff briefings, and revisions to the enforcement approach.
SGSA policies or actions are judicially reviewed	<ul style="list-style-type: none"> • Memorandum of Understanding with the Security Industry Authority for the provision of legal advice. • Importance of SOPs highlighted during induction and compliance included as an annual objective for Inspectors.

Risk	Mitigation
Failure/injuries in a licensed standing area	<ul style="list-style-type: none"> • Robust approval criteria. • Strong engagement with clubs on safety management. • Post implementation review in summer 2023 provided further evidence on the effectiveness of licensed standing areas. • Ongoing monitoring of adherence to conditions through matchday inspections, and local authority oversight.

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"> • Regular meetings with key stakeholders. • Annual stakeholder survey to evaluate views. • Membership of Safety Committee widened to include National League and women's football representation. • Attendance at Board by key stakeholders.
Unable to implement strategic level change	<ul style="list-style-type: none"> • Regular liaison with DCMS Sport team and increased engagement with senior DCMS officials. • Thought leadership from SGSA to reduce impact on DCMS and others. • Governance arrangements in place for the implementation of organisational review recommendations. • Careful prioritisation and targeting of effort to enable progress on foundational recommendations.
Detrimental effect of changes to the regulatory landscape on SGSA	<ul style="list-style-type: none"> • Differentiating our focus on safety at football grounds from the independent football regulator activities through the 'Good Safety is Good Business' project. • Representation on DCMS Football Regulation Implementation Group.
SGSA fails to promote its work effectively	<ul style="list-style-type: none"> • New website launched following a review of content. • Requirement for organisations to engage with SGSA included in the DCMS Gold Framework. • Annual conference held to bring sector together.

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"> • SOP to control and manage risks. • Proactive management of stakeholder relationships. • SGSA's terms and conditions standardised for advisory work. • Use of budgetary system to monitor costs.
SGSA cannot resource advisory work or does so at expense of regulatory work	<ul style="list-style-type: none"> • Deputy Head of Inspectorate roles supporting in the effective Inspectorate planning activities. • 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 by Chief Executive and Head of Inspectorate. • Development and implementation of workforce planning project. • Review of job descriptions is helping us to revisit what skills and experience we require.
Insufficient capacity and capability of staff	<ul style="list-style-type: none"> • Line management of Inspectorate bolstered. • Recruitment of staff member with data analysis expertise.
SGSA develops ineffective team culture	<ul style="list-style-type: none"> • Action plan developed following the results of the team working survey. • Annual people survey held to evaluate staff views. • Annual Joint Meeting and monthly staff meeting brings team together.
SGSA loses access to vital systems or data	<ul style="list-style-type: none"> • Outsourcing of IT support. • Business Continuity Plan in place. • Actively seek advice from DCMS and Whitehall on cyber issues.
Induction period for new Board members takes longer than anticipated	<ul style="list-style-type: none"> • Increased interaction between Inspectorate and the Board.
A lack of continuity both at Board level and with staff destabilises the organisation	<ul style="list-style-type: none"> • Existence of SOPs and improved reporting help ensure Inspector continuity. • Board members attending matchday inspections with Inspectors.

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 2023-24 the SGSA's internal auditors carried out reviews of Change Management, Recruitment and Risk Management. 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 167 Freedom of Information requests from 18 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 2023-24.

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 by 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.

Giles Smith

Chief Executive

3 September 2024

Remuneration and Staff Report

For the purposes of the Remuneration and Staff Report, the senior managers of the SGSA are the Chair, Board Members, Chief Executive and Interim 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 is set within the Civil Service Pay Guidance 2023-24 for staff below Senior Civil Servant (SCS) grade, and the 2023-24 Senior Civil Service Pay Framework for our only SCS member of staff, the Chief Executive Officer.

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 2023-24 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.

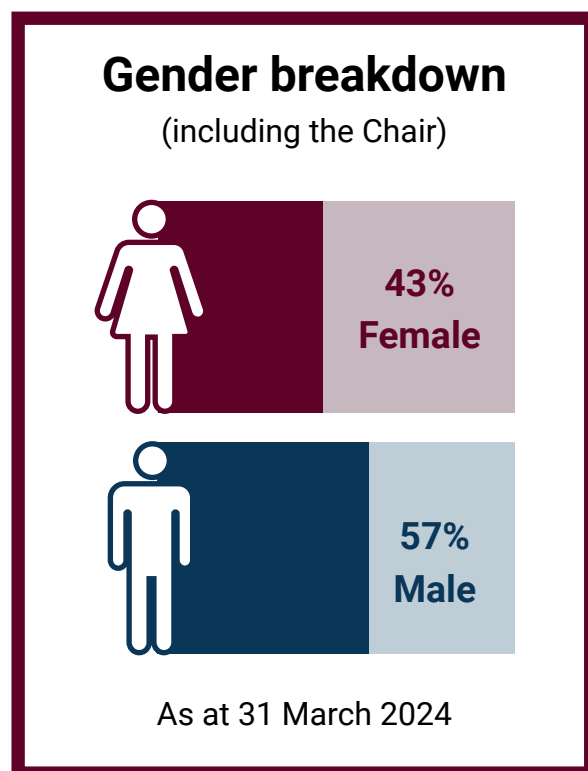
Board Members (audited)

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 2023-24 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 2023-24 Board Members' travel and subsistence totalled £4,980 (£2,857 in 2022-23). 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	2023-24 £	2022-23 £
Rimla Akhtar	-	265
Janet Johnson	3,180	2,385
Susan Johnson	-	2,650
Philip Kolvin	-	1,325
David Mackinnon	-	1,855
Jil Matheson	3,975	2,120
Jane Sawyers	2,915	1,855
Martin Esom	3,180	265
Alex Lacey	2,385	265
Bradley Pritchard	3,445	265
Jon Sellins	2,650	265



Chief Executive and Interim Chief Executive (audited)

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

On 26 January 2024 Martyn left the SGSA to become the new Interim Chief Operating Officer of the Independent Regulator for Football. The Chair, with the agreement of the Board, promoted Ken Scott, Head of Inspectorate, to the role of Interim Chief Executive pending the start of a new permanent Chief Executive Officer.

The Chief Executive and the Interim 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 Interim Chief Executive's pay and pension costs are as overpage.

Single total figure of remuneration								
	Salary		Bonus payments		Pension benefits to nearest £1,000*		Total remuneration	
	2023-24 £'000	2022-23 £'000	2023-24 £'000	2022-23 £'000	2023-24 £	2022-23 £	2023-24 £'000	2022-23 £'000
Martyn Henderson (to 26/01/24)	70-75**	75-80	5-10	5-10	16,000	-13,000	90-95	70-75
Ken Scott (from 27/01/24)	10-15***	-	-	-	5,000	-	15-20	-

* 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 £80k-85k.

*** Annual equivalent £75k-80k.

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 2023-24 relate to performance in 2022-23 and the comparative bonuses reported for 2022-23 relate to the performance in 2021-22.

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 2023-24 the full-time equivalent banded remuneration of the highest-paid director was £75-£80k (2022-23: £80-£85k). This was 1.4 times the median remuneration of the workforce (excluding the highest-paid director) which was £55,101 (2022-23: 1.7 times the median remuneration of £52,052).

As at 31 March 2023 Martyn Henderson was the permanent Chief Executive Officer of the organisation and the highest-paid director. On him leaving the SGSA Ken Scott assumed the position of Interim Chief Executive Officer pending the recruitment of a new permanent Chief Executive Officer. Ken Scott was the highest-paid director as at 31 March 2024.

The table below shows further analysis of the pay ratios.

Year	25th Percentile Pay Ratio	Median Pay Ratio	75th Percentile Pay Ratio
2023-24	1.5	1.4	1.3
2022-23	1.6	1.6	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)
2023-24	£51,408 (£51,408)	£55,101 (£52,401)	£59,143 (£55,942)
2022-23	£51,301 (£50,101)	£52,052 (£50,575)	£55,767 (£54,476)

In 2023-24 and 2022-23 no employees received remuneration in excess of the highest-paid director. Banded remuneration ranged from £30-35k to £75-80k (2022-23: £25–£30k to £80–£85k).

Percentage change in remuneration from 2022-23

On average, employees, not including the highest paid director, had a remuneration increase of 4.9%. The highest paid director had a remuneration decrease of 7.3% due to the highest paid director as of 31 March 2023 being a Senior Civil Servant, and the highest paid director as of 31 March 2024 not being one. All employees received an annual salary award.

Percentage change in total remuneration	Highest paid director	Average of total employees
Change from 2022-23	-7.3%	4.9%

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 Interim 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).

Any members affected by the Public Service Pensions Remedy were reported in the 2015 scheme for the period between 1 April 2015 and 31 March 2022 in 2022-23, but are reported in the legacy scheme for the same period in 2023-24.

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 Interim 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 2024.

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 2024 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31 March 2024	CETV at 31 March 2023	Real increase in CETV
	£'000	£'000	£'000	£'000	£'000
Martyn Henderson	30-35 plus a lump sum of 80-85	0-2.5 plus a lump sum of 0	654	598	7
Ken Scott	15-20	0-2.5	296	291	4

* 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:

	2023-24	2022-23
Directly employed	19.3	18.6
Seconded	1.8	1.1

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

	2023-24	2022-23
SCS1	0.8	1.0
Below SCS1	20.3	18.7

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 2024 was as follows:

Gender	Interim Chief Executive	Inspectorate	Secretariat	Total
Male	1	9	6	16
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. In 2023-24 we reviewed our recruitment procedures to ensure that they did not disadvantage any potential applicants applying for roles in the organisation.

Sickness data

Excluding a member of staff who was on long-term sick, the average number of day's sickness per member of staff was 0.8 during 2023-24 (2022-23: 1.0).

Giles Smith

Chief Executive
3 September 2024

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 2024 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 2024;
- 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 2024 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 Grounds 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 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 requires 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 information included in the Annual Report, but does not include the financial statements and my auditor's certificate thereon. 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 Reports 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 Reports.

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 statements to be free from material misstatement, whether due to fraud or error;
- preparing financial statements which give a true and fair view in accordance with Secretary of State directions issued under the Sports Grounds Safety Authority Act 2011;
- preparing the annual report, which includes the Remuneration and Staff Report, in accordance with Secretary of State directions issued under 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.

- 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, the 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 team 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 Sports Grounds Safety Authority for fraud and identified the greatest potential for fraud in the following areas: Posting of unusual journals, complex transactions and bias in management's estimates. In common with all audits under ISAs (UK), I am 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, the Secretary of State directions 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;
- I enquired of management, the Audit and Risk Committee concerning actual and potential litigation and claims;
- I reviewed minutes of meetings of those charged with governance and the Board and internal audit reports;
- I addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and other adjustments, assessing whether the judgements on estimates are indicative of potential bias; and evaluating the business

rationale of any significant transactions that are unusual or outside the normal course of business; and

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 sufficient appropriate audit evidence 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

3 September 2024

Accounts

Statement of Comprehensive Net Expenditure

For the year ended 31 March 2024

	Note	2023-24 £	2022-23 £
Expenditure			
Staff and Board costs	2	1,665,571	1,495,182
Purchases of goods and services	3	514,555	519,958
Depreciation	3 & 6	22,375	17,898
		2,202,501	2,033,038
Income			
Income from activities	4	346,229	316,414
Income from sales of publications	4	48,878	49,164
		395,107	365,578
Net expenditure for the financial year		1,807,394	1,667,460

All income and expenditure relates to continuing activities.

The notes on pages 79 to 89 form part of these Accounts.

Statement of Financial Position

As at 31 March 2024

	Note	2023-24 £	2022-23 £
Non-current assets			
Tangible assets	6	40,001	48,808
Total non-current assets		40,001	48,808
Current assets			
Trade receivables and other current assets	7	99,586	96,381
Cash and cash equivalents	8	394,029	420,548
Total current assets		493,615	516,929
Current liabilities			
Trade payables and other current liabilities	9	(293,090)	(228,817)
Total current liabilities		(293,090)	(228,817)
Total assets less liabilities		240,526	336,920
Taxpayers' equity			
General reserve		240,526	336,920

Giles Smith

Chief Executive

3 September 2024

The notes on pages 79 to 89 form part of these Accounts.

Statement of Cash Flows

For the year ended 31 March 2024

	Note	2023-24 £	2022-23 £
Cash flows from operating activities			
Net expenditure for the financial year		(1,807,394)	(1,667,460)
Depreciation	3 & 6	22,375	17,898
Increase in trade receivables and other current assets	7	(3,205)	(5,404)
Increase/(Decrease) in trade payables and other current liabilities	9	64,273	(104,337)
Net cash outflow from operating activities		(1,723,951)	(1,759,303)
Cash flows from investing activities			
Purchase of plant and equipment	6	(13,568)	(20,716)
Net cash outflow from investing activities		(13,568)	(20,716)
Cash flows from financing activities			
Grant-in-aid from parent Department		1,711,000	1,664,000
Net cash inflow from financing activities		1,711,000	1,664,000
Net financing			
Net decrease in cash and cash equivalents in the period		(26,519)	(116,019)
Cash and cash equivalents at the beginning of the period	8	420,548	536,567
Cash and cash equivalents at the end of the period	8	394,029	420,548

The notes on pages 79 to 89 form part of these Accounts.

Statement of Changes in Taxpayers' Equity

For the year ended 31 March 2024

	General reserve £
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
Net expenditure for 2023-24	(1,807,394)
Grant-in-aid	1,711,000
Balance at 31 March 2024	240,526

The notes on pages 79 to 89 form part of these Accounts.

Notes to the Accounts

1. Statement of accounting policies

These financial statements have been prepared in accordance with the 2023-24 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 2024-25, and there are no indications that it will not receive sufficient funding in future years through a combination of grant-in-aid received (funded in part by the licence fee) and advisory income. 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.

Licence fee income and related balances

Under the Football Spectators Act 1989 the SGSA is entitled to grant a licence to admit spectators to any premises for the purpose of watching a football match at the ground at a fee that is determined by the Secretary of State. Fees collected by the SGSA are paid over to the Secretary of State who in turns pays them over to HM Treasury's Consolidated Fund. The SGSA does not recognise this income in its accounts.

Licence fee invoices for the 2024/25 season were issued to licensed grounds in February 2024.

A calculation validated by the Chartered Institute for Public Finance and Accountancy has set the overall licence fee for the 2024/25 licensing period at £1,743,500. This overall fee has been allocated to grounds based on their average attendances over the last two seasons. (Further information on this is outlined on pages 17-18.)

The following table shows the amount of licence fees collected and not yet paid over to the Secretary of State at 31 March, and the remaining licence fees to be collected.

	2023-24 £	2022-23 £
Balance at 1 April	-	-
Licence fees invoiced	1,752,800**	9,300*
Licence fees received	196,700	9,300
Licence fee paid over to the Secretary of State	(9,300)	(9,300)
Balance at 31 March	1,743,500***	-
Comprising:		
Amount received and due to be paid over to the Secretary of State	187,400	-
Amount not yet received and due to the Secretary of State	1,556,100	-

* 2022/23 licences

** 2023/24 and 2024/25 licences – representing £9,300 and £1,743,500 respectively.

*** Relates to fee for 2024/25 licensing period.

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.

During 2023-24 the SGSA did not enter into any new leases.

2. Staff and Board costs

	2023-24			2022-23		
	Staff* £	Chair and Board** £	Total £	Staff* £	Chair and Board** £	Total £
Wages, salaries and fees	1,174,248	55,605	1,229,853	1,056,887	49,775	1,106,662
Social security costs	133,485	4,172	137,657	123,252	4,217	127,469
Other pension costs	298,061	-	298,061	261,051	-	261,051
Total costs	1,605,794	59,777	1,665,571	1,441,190	53,992	1,495,182

* Permanent contracts

** Fixed-term contracts

3. Purchases of goods and services

	2023-24 £	2022-23 £
Running costs		
Travel and subsistence*	141,627	116,120
Training and recruitment	10,698	11,382
Rent and rates	19,579	10,352
Accommodation, cleaning, heating and lighting	19,316	26,494
Postage, telephone and broadband	35,164	33,031
Office supplies, printing and stationery	92,904	55,049
SGSA Conference	44,002	34,528
External audit fees	25,000	20,000
Internal audit fees	26,400	24,264
Legal fees	4,321	1,753
Other professional fees	94,437	186,949
Loss on foreign exchange	1,107	36
Total running costs	514,555	519,958
Non-cash items		
Depreciation	22,375	17,898
Total	536,930	537,856

* Includes Board Member travel and subsistence of £4,980 (£2,857 in 2022-23).

4. Income

	2023-24 £	2022-23 £
Sale of publications	48,878	49,164
Income from contracts with customers – UK	218,489	253,728
Income from contracts with customers – Overseas	64,119	2,791
SGSA Conference	57,169	46,645
Other income	6,452	13,250
Total	395,107	365,578

Income by geographical area

Area	2023-24 £	2022-23 £
UK	330,988	362,787
Other countries	64,119	2,791
Total	395,107	365,578

Income from contracts derives from activities resulting from the expanded remit of the SGSA. This work is charged for on a cost recovery basis.

5. Leases – the SGSA as a lessee

Lease activities

Since 2 August 2021, the SGSA has occupied a headquarters office at 10 South Colonnade in London under a Memorandum of Terms of Occupation (MOTO) agreement with the Government Property Agency (GPA). This MOTO agreement expires on 23 June 2032.

The MOTO agreement provides a 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

2023-24	Plant and machinery £	Furniture and fittings £	Total £
Cost or valuation			
At 1 April 2023	89,512	6,000	95,512
Additions	13,568	-	13,568
Disposals	-	-	-
At 31 March 2024	103,080	6,000	109,080
Depreciation			
At 1 April 2023	45,706	998	46,704
Charged in year	21,775	600	22,375
Disposals	-	-	-
At 31 March 2024	67,481	1,598	69,079
Net book value at 31 March 2023	43,806	5,002	48,808
Net book value at 31 March 2024	35,599	4,402	40,001

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	95,512
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

All assets are owned by the SGSA.

7. Trade receivables and other current assets

Amounts falling due within one year:	2023-24 £	2022-23 £
Prepayments*	24,478	23,346
Receivables due to contracts with customers	63,585	63,777
Other receivables	11,523	9,258
Total	99,586	96,381

* All of which relates to goods and services.

8. Cash and cash equivalents

	2023-24 £	2022-23 £
Balance at 1 April 2023	420,548	536,567
Net change in cash and cash equivalents	(26,519)	(116,019)
Balance at 31 March 2024	394,029	420,548
The following balances at 31 March 2024 were held at:		
Commercial banks and cash in hand	394,029	420,548

9. Trade payables and other current liabilities

Amounts falling due within one year:	2023-24 £	2022-23 £
Other taxation and social security	61,553	59,398
Trade payables	818	14,015
Accruals	126,442	56,359
Accrued annual leave	45,279	48,992
Deferred income	58,998	50,053
Total	293,090	228,817

10. Contract balances

	2023-24 £	2022-23 £
Other receivables, which are included in trade receivables and other current assets (Note 7)	11,523	9,258
Contract assets (Receivables due to contracts with customers – Note 7)	63,585	63,777

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:

	2023-24 £
Contract assets at the beginning of the period	63,777
Decrease due to cash received	(63,777)
Transfer from contract assets to receivables	63,585
Contract assets at the end of the period	63,585

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 2024, the aggregate amount of the transaction price relating to the remaining performance obligations is nil (2022-23: £100,000).

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 2023-24 the SGSA suffered a loss on foreign exchange transactions of £1,106 (2022-23: £36).

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 2024 (none at 31 March 2023).

13. Capital commitments

There were no capital commitments at 31 March 2024 (none at 31 March 2023).

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 2023-24 we received £1,711,000 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 £440,511, the Government Property Agency for rent, rates and service charges amounting to £38,895 on our headquarters office at 10 South Colonnade, and the Cabinet Office for employer's pension costs of £347,928. 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 60.

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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