



Annual Report and Accounts 2024-25

HC 975





Sports Grounds Safety Authority

Annual Report and Accounts 2024-25

For the period 1 April 2024 to 31 March 2025.

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

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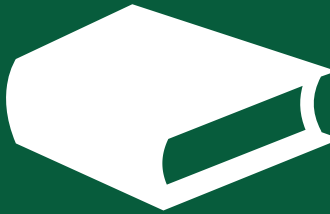
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Overview 2024-25



Over
150,000
safe standing
seats installed



516 guidance
documents
sold



212
matchday
inspections
completed



£461,672
income
generated



95% of
stakeholders
say SGSA is
an effective
regulator



All 4
UK nations
supported



95% of staff
agree they are
treated fairly at
work



84%
stakeholders
agree the
SGSA is the
world's leading
authority on
sports grounds
safety



£1,796,874
net expenditure



236 Safety
Advisory Groups
attended



**Dedicated
Inspectors**
appointed
in Scotland
and Northern
Ireland

Darren Whitehouse

1975 - 2025

It is with profound sadness that we remember and honour our colleague, Darren Whitehouse, who passed away unexpectedly on 6 February 2025. His untimely passing has left a deep void in our team and in the hearts of all who knew him.

Darren joined the Sports Grounds Safety Authority in 2017 and quickly became an integral part of the organisation, demonstrating unwavering dedication, professionalism, and kindness. He worked alongside countless people across the sector to promote and enhance safety, building relationships with organisations across the UK and around the world. He was an ardent advocate for sports grounds safety and a fantastic member of the SGSA team.

In July 2024, Darren joined the Premier League on an 18-month secondment to lead the sector in revamping stewarding in football and in the wider events sector.

Darren's memory and influence will forever remain a part of the SGSA, and we will strive to carry forward his spirit in our work.



Foreword from Chair

I am pleased to introduce the Annual Report and Accounts for the Sports Grounds Safety Authority (SGSA) for 2024-25.

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 team from 1 April 2024 to 31 March 2025. They have ensured an ongoing focus on 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 £1,796,874, a small reduction from £1,807,394 in 2023-24.

In May 2024, Giles Smith joined the SGSA as our new Chief Executive. Since he arrived, he has helped the organisation to secure a positive Spending Review outcome and led the development of a new five-year strategy which outlines objectives and guiding principles for the organisation. During the next five-year period, we will see the planning and delivery of the men's UEFA Euro 2028 Championships to be held in the UK and Ireland and the publication of the next edition of the Guide to Safety at Sports Grounds (also known as the Green Guide), the world's leading guidance on the topic. At the strategy's heart is the SGSA's unwavering commitment to championing the safety of live sports, supporting growth in the sector and elevating the standards of safety for fans worldwide, paving the way for a secure and enjoyable sporting future. At the same time, it also looks to strengthen safety at sports grounds, looking to the future in order to avoid complacency which, as Lord Justice Taylor said in the Hillsborough Inquiry Report "is the enemy of safety".

At a Board level, we have been conducting a recruitment exercise which will soon be concluded, to introduce additional skills and experience. In March 2025, Alex Lacey resigned from the Board. We are grateful for the advice and unique perspective she brought.

In February this year I, and the Board as a whole, were devastated by the untimely passing of Darren Whitehouse. He was a dedicated advocate of sports grounds safety since joining the SGSA in 2017. His wisdom and wit will be sorely missed.

Finally, I would like to thank and pay tribute to all 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 2024-25 highlights the significant achievements of the SGSA team over the last year. It outlines how the organisation has strengthened its financial footing, whilst at the same time continued to work closely with the sector to improve safety.

Since joining in May 2024, I have been very proud of what we have achieved as an organisation. We are a small team, but the scale of impact is outstanding, as is the professionalism and dedication with which the team go about their work.

This year was touched with deep sadness for the organisation with the sudden passing of Darren Whitehouse, SGSA's former Head of Strategy and Partnerships. This untimely loss hit us all hard and has left a deep void in the hearts of all who knew him. The messages of condolence that we received from partners across both the UK and the globe was testament to the positive impact that Darren had. We will honour his memory and legacy by continuing to support the vital work that Darren was leading to drive reform in the stewarding sector.

This work will be particularly critical as we head towards the men's Euro 2028 Championships, being held in venues across the UK and Ireland. The world's eyes will be on the host grounds and the tournament presents a fantastic opportunity to showcase the safe, secure and welcoming environment that the SGSA helps ensure for fans.

Preparations and support for this major event is a key part of the SGSA Strategy 2030 – our new five-year plan to continue driving improvements and innovations in the standards of sports grounds safety across the UK and around the world. Our new Strategy does not signal a radical departure from how the SGSA has been operating, but commits the organisation to an ongoing ambition to be a modern, highly effective and innovative regulator, all with a view to supporting growth in the live sports sector.

The SGSA is at the forefront of sports grounds safety in the UK and internationally. The importance of our statutory responsibilities cannot be underestimated. As Chief Executive, I am committed to ensuring that the SGSA delivers on its objectives and continues to be the internationally respected organisation that it is.

I look forward to working closely with our many partners to achieve this. And I will continue to rely on the fantastic support of the SGSA team in doing so.



Giles Smith
Chief Executive
18 June 2025

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 52.

SGSA Strategy 2030

During 2024-25, the SGSA developed its new five-year strategy and objectives. Launched in May 2025, this ambitious plan aims to redefine and reinforce safety standards across the sports sector.

Full details are provided on pages 41 to 45.

Key Performance Indicators (KPIs)

Our KPIs are agreed with the Department for Culture, Media and Sport (DCMS) and form part of our framework agreement as an arms-length-body.

	Baseline	2024-25 target	2024-25 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.	100%	100%	100%
Proportion of licensed grounds subject to at least one matchday inspection between start of football season and end of calendar year.	100%	100%	100%
Proportion of ground risk assessments undertaken in accordance with earned autonomy framework.	95%	100%	96%
Number of ground assessments assessed as high risk.	0	Season-on-season reduction / zero	0
Number of licensed grounds assessed as high risk in relation to persistent standing.	8	Season-on-season reduction	4
Number of licensed grounds subject to the all-seater policy taking voluntary action to install seats incorporating barriers and/or seats with independent barriers.	16	Season-on-season increase	26
Oversight of local authorities			
Proportion of local authority audits undertaken in accordance with earned autonomy framework.	100%	100%	81%
Number of local authorities assessed as high risk in relation to safety certification.	1	Season-on-season reduction / zero	0
Stakeholder engagement			
% of stakeholders who say SGSA is an effective regulator*.	87%	Year-on-year increase	95%
% of staff who would recommend SGSA as a great place to work**.	76%	Year-on-year increase	85%

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

As of 31 March 2025, there was one ground assessment and five local authority audits outstanding. These were due to be completed in early 2025-26.

Improve Performance

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

Overview

26

grounds offering licensed
standing

Over

150,000

safe standing seats installed
in grounds

212

matchday inspections carried
out

236

Safety Advisory Groups
attended

95%

of stakeholders agree SGSA
is an effective regulator

93

football grounds licensed

Effective regulation

The SGSA has a legal responsibility under the Football Spectators Act 1989 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

The SGSA's core regulatory activity is to licence league and international football grounds in England and Wales to allow the admittance of spectators to watch designated football matches. Each year, the SGSA undertakes a comprehensive licensing and oversight procedure to support these regulatory activities. The SGSA licence runs for an annual period from 1 August to 31 July each year. An interim assessment is conducted by Inspectors in December to January each year, ahead of the full licence application and assessment processes taking place from the start of February.

During 2024-25, the SGSA implemented its amended internal oversight procedures, which empowers the Executive to manage the decision-making and approvals. The Board retains an oversight of licensing via regular updates. This was to bring it in line with other similar public bodies, and to streamline the process.

Applications for licences were received from 93 grounds during the year. All were assessed as satisfactory and licences were issued to all 93 grounds in July 2024, ahead of the start of the licensing period from 1 August 2024.

As part of the SGSA's commitment to good governance, the licensing process was subject to an internal audit in 2024. This provided a Moderate level of assurance, with some medium and low-level recommendations for improvement. These have all been implemented in preparation for the next licensing round, which commenced in February 2025.

A particular focus for licensing activities has been supporting grounds, and their respective local authorities, following promotion from the Vanarama National League to League 2, particularly for one club which had not previously been in the EFL. This required extensive additional support, led by SGSA Inspector Andy Robinson, given the transition and the requirements needed from a certification, oversight and licensing perspective. As a result, processes have been developed with the aim of providing early support to local authorities and clubs in order to reduce the challenges promotion can present.

Ground oversight activities

A key part of the SGSA's regulatory activities is to conduct matchday inspections. During 2024-25, 212 matchday inspections were completed (compared to 211 in 2023-24).

In addition, ground assessments are conducted on a planned basis. These involve first hand observations by Inspectors to assess how well a ground is complying with relevant safety at sports grounds requirements. During 2024-25, 24 ground assessments were completed. This is 96% of those due within the period. The one outstanding ground assessment was planned for early 2025-26.

Licence fee reform implementation

During 2024 the reform to the SGSA licence fee was implemented. This commenced in February 2024, when invoices were issued to grounds alongside the application forms for the 2024/25 licensing period.

The reform was based on the outcome of consultation with the sector in the autumn of 2023. The change now sees the cost of regulatory activities being paid for by those regulated. The licence fee is based on the average attendance at a ground over the previous two full seasons.

The licence fee was successfully implemented, with all invoices paid prior to licences being issued in July 2024.

In 2024, the SGSA's annual stakeholder survey included a section concerning how the licence fee reform had impacted the perception and reputation of the SGSA. This was available only to SGSA licensed clubs and focused on the mechanics of the reform consultation, rather than the subject matter itself. Most (75% or more) agreed that they received sufficient information and were provided with enough opportunities to ask questions and/or give views during the licence fee reform consultation. Fewer (36%) agreed that their views were considered during the consultation. Just over a fifth (22%) felt that their relationship with the SGSA had deteriorated as a result of the licence fee reform and consultation.

The licence fee reform process was subject to an internal audit review in early 2025. This found a Moderate assurance in the process, with some recommendations which will be implemented over the next period.

Enforcement activities

The SGSA enforcement activities focus on persistent standing in seated areas. These are implemented in line with the published Enforcement Approach, which is provided to licensed grounds each year. During 2024-25, discussions were ongoing with a number of grounds in order for them to address the safety risks associated with standing in seated areas.

This work continues to be a focus of the SGSA, with targeted, evidence-based activities, based on risks at grounds.

Licensed standing

Licensed, safe standing continues to be extended within grounds in England and Wales. As at 31 March 2025, there were 26 grounds which offer licensed standing areas. This is an increase of 10 since 31 March 2024. In total, 138,874 licensed standing seats were available as at 31 March 2025, along with 25,837 seats incorporating safe standing infrastructure at grounds not yet or not able to offer licensed standing.

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. They assess from first-hand observations how well a local authority is ensuring compliance with relevant legislation by the ground(s) in its area subject to SGSA licensing. During 2024-25, 22 local authority audits were completed. This is 81% of those due to be completed in the period. The outstanding five audits were due to be completed in early 2025-26.

Inspectors attended 236 Safety Advisory Group (SAG) meetings relating to SGSA licensed grounds between 1 April 2024 and 31 March 2025 (compared to 226 in the same period during 2023-24).

Safety issues

Safety Committee

Alongside 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, Government and others, and helps to build joint working.

Over the last year, specific safety issues covered included:

- Medical incidents;
- Fan behaviour;
- Stewarding;
- Data sharing; and
- International competitions.

Medical incidents

During 2024-25 there were a number of crowd medical incidents at football matches.

Crowd medical incidents are not new, and the response to them must be dealt with dynamically by the safety team. The SGSA published guidance in 2022 which outlines the key considerations that should be made during an incident. Discussions with the Professional Game Match Officials Limited (PGMOL) and others will see minor additions to that guidance, in part to help clarify the interaction between the Safety Officer and Fourth Official during such situations.

Medical response sessions

Over the last year, the SGSA has commenced sessions focused on developing an improved medical response to an unsophisticated terrorist attack. These sessions discuss the current threats and risks associated with such as attack in a public space, exploring the appropriate safety management and medical team responses required prior to the arrival of any off-site emergency services.

These have been delivered on a regional basis, with the London and Eastern Regions having been completed in 2024-25, and further sessions planned for 2025-26.

Stewarding

During 2024-25, the SGSA has continued to support the sector in the delivery of stewarding reforms.

This has included Chairing the pan-football Stewarding Reform Working Group. The aim of this is to develop proposals to reform elements of the football stewarding sector.

The Premier League has implemented a new long-term project focused on the reform of football stewarding. This is 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 to lead this project, until his untimely passing in February 2025.

The Premier League and EFL have continued this work, with the SQUAD hub website, which aims to provide a base for steward training, being rolled out to a number of clubs.

Champions League Final 2024

The SGSA worked closely with Wembley Stadium and related partners in the lead up to the Champions League Final, which took place in early June 2024. This followed on from the work to implement the recommendations outlined in the Baroness Casey report into the disorder at the men's UEFA Euro's Final in July 2021.

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 forum to consider the issues. The SGSA is represented on both of these.

This work will continue ahead of the men's UEFA Euro 2028, to be hosted at grounds across the UK and Ireland.

Spectator injuries

In March 2025, the SGSA published its report into spectator injuries at football grounds during the 2023/24 season.

For the first time, the report only covered the period from the start of the season to 31 January 2024. This was due to a number of reasons, including that the information for the

first half of the season was collated during the licensing process and was more readily available and robust. Prior to making this decision, the part and full season data from the 2021/22 and 2022/23 seasons was analysed to ensure that there was not a noteworthy difference between either the rate of injuries reported or the pattern of injuries sustained.

In the 2023/24 season reporting period:

- 23,178,073 spectators attended matches in the Premier League, English Football League (EFL) Championship, Leagues One and Two, and at Wembley Stadium;
- 1,381 spectators were treated for eligible injuries. This equates to one eligible injury per 16,784 spectators and 6 injuries per 100,000 spectators;
- 105 spectators were taken to hospital;
- Slips, trips and falls were the cause of 40% of all injuries for which a cause was recorded;
- Cut/laceration was the most common type of injury reported across all leagues, accounting for 32% of all injuries for which an injury type was reported.

Near misses

In October 2023, the SGSA introduced a process of monitoring near misses that occur in grounds licensed by the SGSA. This is an important and useful process to help identify trends and areas for learning. It has already benefitted a number of local authorities and clubs who are taking action as a result of these near misses.

It is not intended to apply to very minor or clearly isolated incidents, but rather those which have the potential to be very serious. This will always be a matter of judgement rather than something that can be tightly defined in advance.

Since its implementation, a total of 26 near misses have been recorded, 12 of which were recorded between 1 April 2024 and 31 March 2025. Of these, a third related to uncontrolled movement of people, largely due to surges forward incited by players.

Clubs and local authorities are provided with regular updates on near misses, in order to understand potential trends and mitigate against the safety risks. This is a positive move to support learning and considerations of potential risks to guard against future disasters.

Regulatory and Government landscape

General Election and new Government

Following the General Election in July 2024, the SGSA welcomed the new Secretary of State and Sports Minister, and had a constructive introductory meeting with the Minister, Stephanie Peacock MP.

Martyn's Law

During 2024-25, the Terrorism (Protection of Premises) Bill, also referred to as Martyn's Law, progressed through Parliament, receiving Royal Assent in April 2025. The SGSA welcomes the passing of this legislation.

The SGSA continues to engage with Home Office, DCMS and Security Industry Authority colleagues as part of the implementation process, which is likely to take at least two years.

Event Healthcare Standard

As part of the recommendations from the Manchester Arena Inquiry, work has commenced around the potential role of the Care Quality Commission (CQC) becoming the regulator of event healthcare providers. The SGSA has worked closely with the CQC and other stakeholders over the last year around the consultation and its implementation. This will continue in 2025-26.

Football Governance Bill

In October 2024, the Government introduced the Football Governance Bill which aims to address the significant issues facing the financial sustainability of elite men's football in England. Whilst the Bill does not have specific responsibilities that relate to spectator safety, the SGSA is monitoring its progress through Parliament and the implementation of the Shadow Independent Football Regulator.

Grenfell Tower Inquiry

In September 2024, the findings and recommendations of the Grenfell Tower Inquiry were published. In February 2025, the Government committed to delivering a strong response to all of the Inquiry's recommendations. As well as some of the wider learnings and recommendations which many organisations with a regulatory function will be looking closely at (the SGSA included), the specific findings and recommendations concerning building control were of direct interest to the SGSA.

The SGSA will closely monitor the implementation of the recommendations and wider learnings by the Government. This will continue into 2025-26.

Raise Profile of Safety

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

Overview

155

organisations attended SGSA
Conference 2024

87%

of stakeholders agree SGSA
delivers a high-quality service

400

copies of Guide to Safety at
Sports Grounds sold

116

additional guidance
publications sold

95%

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

43,500

website users

Events and training

SGSA Conference

The SGSA Conference continues to be a leading event in the sports grounds safety calendar. In 2024 it was held on Tuesday 14 May at the Emirates Old Trafford Cricket Ground, Manchester. In total, 317 people attended the conference on the day, from 155 organisations.

Discussions covered within the conference included safety at sports grounds across multiple uses, sustainability and climate change, cyber security and the design of sports grounds for the future.

Delegates attending the conference rated it highly, with over three-quarters rating it as excellent or very good.

Online training

The SGSA's online training focused on local authority safety certification continues to be popular. During 2024-25, four sessions were held. Since commencing in 2021, 26 sessions have been held, with 419 attendees.

The SGSA will be expanding its training provision during 2025-26, as part of its new strategic objectives.

Bespoke training

In addition to the established online training, the SGSA has delivered bespoke training sessions for organisations. During 2024-25, this has included understanding capacity calculations for the Football Foundation, and enhanced training on capacity calculations for Premier League Safety Officers.

Guidance

Guide to Safety at Sports Grounds

The Guide to Safety at Sports Grounds (Green Guide) and its supplementary guidance documents continue to be the central guidance provided by the SGSA. Between 1 April 2024 and 31 March 2025, 516 documents were purchased, including 400 copies of the Green Guide.

During the year, work commenced towards the next (seventh) edition of the Green Guide, likely to be published in 2028. This included the commissioning of independent research focused on updating crowd parameters for evolving stadium uses. This project began in March 2025, with a 'proof of concept' study conducted at the Emirates Stadium. The results will be published, and wider research carried out during 2025-26.

Guide to Safety Certification

In December 2024, the SGSA published an update to its Guide to Safety Certification. This is an important piece of guidance that aims to assist a local authority to identify, apply and enforce the terms and conditions that are prescribed in the safety certificate. It has been updated to ensure that the content reflects recent updates in SGSA guidance.

The update includes a new Annex for local authorities to use during its annual inspection of grounds. The Annex outlines the how annual inspections should be conducted, as well as including a template annual inspection form.

Academic engagement

The SGSA continues to build its links with leading academics by holding forums on specific subject areas. During 2024-25, an academic forum was held covering the ENABLE project.

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.

Promoting safety

External events and conferences

As part of the SGSA's commitment to promoting sports grounds safety, we provide expert commentators for external conferences and events.

During 2024-25, this has included the European Stadium and Safety Management Association Summit in Madrid and the Major Events International Summit in Manchester.

Men's UEFA Euro's 2024

As part of the SGSA's commitment to promoting sports grounds safety at international competitions, Head of Inspectorate, Ken Scott, was part of a four-day FIFA delegation observer programme at the men's UEFA Euro's 2024 in Germany.

Following the visit it was agreed that the SGSA draft guidance to address concerns witnessed at both this tournament and the World Cup in 2022 on the design and management of fan zones and fan meetings points. This will be particularly important as part of the preparations for the 2026 FIFA tournaments in an attempt to ensure consistency in terms of safety and security provision.

Website

The SGSA website – www.sgsa.org.uk – continues to be the hub for sports grounds safety related information.

Since the launch of the updated website in February 2024 it has been commended by users for its engaging and user-friendly approach with a wealth of sports and events safety information.

During 2024-25, the SGSA website was visited by over 43,500 users from countries around the world.

Strategic Partner of Choice

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

Overview

Inspectors

appointed in Northern Ireland
and Scotland

38

grounds inspected for FA
Wales

23

matchday inspections at
cricket grounds

84%

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

£461,672

income generated from
advisory role

New agreement

signed with England and
Wales Cricket Board (ECB)

Support across the UK

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.

During 2024-25, this has included the establishment of formal advisory contracts across Northern Ireland, Scotland and Wales. This is an important step as we head towards the Men's UEFA Euro 2028 being held in the UK and Ireland.

Northern Ireland

During 2024-25, a new contract was agreed and signed with Sport Northern Ireland to provide enhanced services across the province. This included the development of new training courses for safety managers.

This work has continued over the last 12 months, with training sessions provided on stewarding, risk management and incident planning. In addition, a series of 'train the trainer' sessions were held in February 2025, which provided safety officers with an understanding of the knowledge and skills needed to train stewards, and linked to the spectator safety qualification standards.

In April 2025, a new Inspector was appointed for Northern Ireland. The successful candidate, Nigel Goddard, joined the SGSA in May 2025.

Scotland

In 2024, the SGSA signed a formal agreement with the Scottish Government to provide support for safety at sports grounds. In particular, there is a focus on the enhancement of safety certification processes within local authorities.

To facilitate this work, an Inspector for Scotland was recruited, with Garry O'Hagan appointed in January 2025 to undertake this role. Work has commenced on widening the support and advice available for grounds in Scotland, particularly focused on safety certification by local authorities. This will continue into 2025-26.

Wales

The SGSA has continued its work in supporting the Football Association of Wales in its 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. By 31 March 2025, 38 ground visits were completed and reports issued to the FA of Wales. An additional six will be completed in 2025. This is a significant increase to the 26 venues visited in 2023-24 due to extending the number of clubs in the Cymru Premier and Cymru North and South leagues for 2026/27.

Supporting sport

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.

Between 1 April 2024 and 31 March 2025, the SGSA conducted 23 matchday inspections, attended 22 SAG meetings and facilitated 13 tabletop exercises for cricket grounds. In addition, we have provided two training sessions for safety officers, covering areas including medical issues, briefings and safety hot topics.

In addition, the team has also delivered presentations at ECB safety and security meetings, attended the ECB's Emergency Care Group and carried out a range of bespoke support work for various grounds including documentation reviews, observational visits and support for new safety officers.

The SGSA has recently signed a new agreement with the ECB to continue to provide ongoing support and advice to cricket grounds across the country.

Women's football

The SGSA has continued to work with women's football during 2024-25, including supporting improvements to safety management and related processes in the women's game.

Since the Election, the SGSA has worked closely with DCMS and has received confirmation of additional financial support via grant-in-aid to continue and formalise the support provided to women's football. This work continues and will be expanded during 2025-26.

International activities

FIFA

The SGSA has continued its strong working relationship with FIFA over the last 12 months. This includes plans to conduct visits to Kenya, Uganda and Tanzania due to occur in June 2025.

In addition, Ken Scott supported a FIFA and the Football Association of Indonesia workshop focused on Stadium Safety and Security Capacity Building. This session was in response to the Kanjuruhan Stadium disaster in 2022, in which 135 people lost their lives. The support was given as part of the SGSA's commitment to improving safety at sports grounds globally.

Council of Europe

In February 2025, the SGSA signed a contract with the Council of Europe to deliver research and training as part of the Balance S4 project. This aims to raise the profile and prominence of the Safety and Service pillars of the St-Denis Convention. The contract commenced in March, and will be completed in September 2025, with the development of a report, toolkit and recommendations for how safety and service activities can be extended across Europe.

The project follows on from work conducted by the SGSA in 2024, which included the delivery of a Safety and Service Essentials document, which outlined the fundamental principles for sports grounds safety.

The project contract includes the completion of a research project across Europe focused on understanding the existing safety and service arrangements. In addition, the SGSA delivered two focused 'Train the Trainer' courses. The first, related to safety, was completed in March 2025, where 20 participants from 14 European countries received a mixture of presentations, exercises and discussions on elements including safe capacity, risk management and assessments, physical infrastructure and safety management, and Zone Ex. The second session, focused on service, was completed in May 2025.

The SGSA's involvement in this project reinforces the excellent reputation the organisation has in driving standards and delivering high-quality training.

Increase Efficiency

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

Overview

90%

of staff agree the work
they do is interesting and
challenging

95%

of staff agree they are treated
fairly at work

New

five-year strategy developed

72

Freedom of Information (Fol)
requests from 15 requestors

0

complaints to Parliamentary
Ombudsman in respect of the
SGSA

£1,796,874

net expenditure

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 £1,796,874 (£1,807,394 in 2023-24) against a departmental expenditure limit (DEL) set by DCMS of £2,049,000 (£1,935,000 in 2023-24).

Income

Income at £461,672 (£395,107 in 2023-24) was an increase of 16.8%. Income from the secondment of a member of staff to the Premier League combined with growth in our advisory work drove this increase.

Staff costs

Overall staff costs at £1,735,526 (£1,665,571 in 2023-24) were an increase of 4.2% on the previous year. This was attributable to the public sector pay award that set a limit on average pay awards for 2024-25 of 5%.

Purchases of goods and services

At £504,947 (£514,555 in 2023-24) overall purchases of goods and services (excluding depreciation) decreased by 1.9% from 2023-24.

Travel and subsistence costs decreased from the previous year as more meetings were held online. Training costs have increased as a result of a renewed commitment to investing in our staff.

Capital expenditure

Capital expenditure amounted to £64,474 (£13,568 in 2023-24) against a capital departmental expenditure limit (CDEL) set by DCMS of £65,000 (£15,000 in 2023-24).

The Statement of Financial Position as at 31 March 2025 shows net assets of £132,983 (£240,526 in 2023-24).

Workforce

Passing of Darren Whitehouse

The sudden and untimely passing of SGSA's Head of Strategy and Partnerships, Darren Whitehouse, in February 2025 was a shock to all within the organisation. At the time of his death, Darren was on an 18-month secondment to the Premier League, which had commenced in July 2024, leading on the stewarding project outlined on page 21.

Throughout this difficult period, the SGSA has provided support to his wife and family. In addition, bereavement support has been offered to all employees.

Staff changes

Giles Smith joined the SGSA as Chief Executive in May 2024. Prior to this Ken Scott assumed the role of Interim Chief Executive following Martyn Henderson's departure in January 2024.

In July 2024, SGSA Inspector Paul Weir retired from the organisation. In addition, Licensing and Oversight Manager Anil Keshwala left the organisation to join the Civil Service Fast Stream in September 2024. These two departures equated to a staff turnover rate of 10%.

David Balbi joined the SGSA in September 2024 as the Licensing and Data Manager, replacing Anil Keshwala. In addition, Paul McCormack rejoined the organisation in February 2025 as the Head of Regulatory Policy.

Recruitment exercises were also held to appoint Inspectors for Scotland and Northern Ireland. Garry O'Hagan was appointed the Scotland Inspector and commenced work in January 2025. The Northern Ireland Inspector recruitment concluded at the end of March, with Nigel Goddard appointed. He joined the SGSA in May 2025.

Workforce planning project

March 2025 saw the conclusion of the job role evaluation project which had been conducted independently over the previous year.

The findings of the review were implemented in full, based on the requirements of Civil Service pay remit and budgetary affordability. This came into effect from 1 April 2025.

People Survey

Each year the SGSA conducts a People Survey to ascertain staff views of the organisation. This continues to be an important benchmark of how staff view the organisation, its direction and leadership.

The results continue to be excellent, including:

95%

of staff agree they are treated fairly at work – an increase of 18 percentage points since last year.

85%

of staff agree that they are kept well informed about matters that affect them – an increase of 12 percentage points since last year.

85%

of staff agree that open, direct and candid debate is encouraged – an increase of 21 percentage points since last year.

85%

of staff agree they would recommend the SGSA as a great place to work – an increase of 9 percentage points since last year.

There was a decreased in some results this year, including:

- I have a good understanding of SGSA's direction and goals – 8 percentage point decrease.
- Poor performance is dealt with effectively in this organisation – 6 percentage point decrease.
- SGSA is good at providing opportunity for personal growth and development – 12 percentage point decrease.

The survey identified that staff felt the organisation was in a period of uncertainty with the change of Chief Executive, a new Government, an uncertain funding picture and the development of a new Strategy. The recent budget certainty plus the implementation of the SGSA Strategy 2030, as outlined on page 41, should help address these matters.

Focused areas

Over recent years, the People Survey has identified areas which received lower favourability scores. These have led to distinct projects to consider and address the issues.

Team working

Since the end of the COVID-19 pandemic, there has been a focus on embedding and enhancing team work activities. This has seen a positive impact in the results within the People Survey this year:

- We are encouraged to work collaboratively as a team – 8 percentage point increase since last year and 30 percentage point increase since 2022.
- We all work together really well as a team at SGSA – 6 percentage point increase.

Pay and remuneration

One of the focus points for 2024-25 has been around pay and remuneration. This work has included the conclusion of the role evaluation process and the highlighting of the wider benefits within the organisation. This has seen a positive impact on the results:

- The SGSA offers good flexible working arrangements to employees – 7 percentage point increase.
- SGSA is good at attracting and retaining experienced and well qualified colleagues – 10 percentage point increase.
- Overall, I think I am paid and remunerated well for the work I do – 6 percentage point increase.

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 in the future 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 continue to have a lead Inspector for sustainability issues. In addition, climate change and sustainability will be a focus of guidance for the seventh edition of the Guide to Safety at Sports Grounds (Green Guide), which is currently being developed.

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 2024-25, the SGSA progressed work under these objectives, including:

- Continuing to support the growth of women's football, including through working with DCMS on formalising the SGSA's involvement.
- Working closely with Level Playing Field, particularly around the review of the Accessible Stadia guidance, as well as other topical issues.
- Promoted the importance of EDI as part of the service elements work of the St-Denis Convention.
- Commenced research focused on the crowd movements 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.
- Promoted equality, diversity and accessibility across sports grounds safety via communication channels, in particular the SGSA website.
- Undertaken an Equality Impact Assessment of the results of the job evaluation review.

SGSA Strategy 2030

Development

During 2024-25, a concerted effort was underway to craft a new five-year Strategy for the organisation – a blueprint designed to guide SGSA's future direction and impact. Developing the strategy involved collaboration across all levels.

Central to this process were internal workshops, which provided a vital platform for staff and Board members to contribute their insights, ensuring that diverse perspectives helped shape the strategy from the outset.

Recognising that collaboration extends beyond the organisation, external stakeholders played a key role in the strategy's development. Informal consultations during the early stages helped gather a broad spectrum of viewpoints, while a formal consultation phase in March and April 2025 ensured wider input.

Strategy 2030

The SGSA's Strategy 2030 is a testament to the ambition and focus of the organisation. We will use the next five years to continue driving improvements and innovations in the standards and practices of sports ground safety across the UK and around the world, supporting growth in the live sports sector.

To deliver this strategy, we have developed a set of strategic objectives and goals. Our annual business plans, supported by a new corporate plan, will drive delivery of the strategy.



Strategy pillars

Underpinning the strategy are the following principles:

- Be a **targeted, proportionate and evidence-based regulator**, using data and analytics to make informed, transparent decisions.
- Deliver our activities **effectively and independently**, using resources appropriately to maximise efficiency.
- Be **agile, adaptable and collaborative**, supporting innovation and growth in the live sports sector and responding quickly to emerging safety risks and lead the sector in how to address these.

Strategic objectives

Modern and effective regulation

- **Targeted, proportionate and risk-based use of statutory powers** to deliver the necessary safety outcomes to sports grounds and fans.
- **Advance physical infrastructure and safety management practices** improving safety at regulated grounds to ensure they are effectively mitigating risk.
- **Strengthen oversight by local authorities** to ensure they continue to meet their statutory responsibilities in increasingly challenging circumstances.
- **Enhance the collective evidence base and reporting of data** to improve the robustness of our regulatory decision making and risk assessment, and that of our partners.

World leader in sports grounds safety

- **Be the leading voice of sports ground safety** and the strategic partner for the UK government and for the sporting and major events industry both in the UK and internationally.
- **Develop industry leading guidance**, including reviewing and publishing the seventh edition of the Guide to Safety at Sports Grounds (the Green Guide).
- **Deliver training and advisory services** to better support the sporting industry and elevate safety standards.
- **Champion sports grounds safety** through our engagement and advisory activities and enhance our role as industry coordinator on key safety topics.

Operational excellence

- **Maximise impact and value for money** for licence fee payers and the taxpayer through efficiencies and improvements in our tools, processes, capabilities and skills.
- **Invest in our workforce** ensuring that we have or can access the full range of professional capabilities and competencies through effective recruitment and upskilling of staff.
- **Strategically develop our research** to support our regulatory role, advisory support and guidance development.

Looking ahead

As part of our commitment to strategic foresight and proactive planning, the SGSA carries out systematic monitoring to identify and anticipate changes in the sports grounds safety and regulatory environment, both domestically and across the globe.

This process not only helps us to mitigate potential challenges, but also underpins our vision for continuous improvement and leadership in the sector, enabling us to make informed decisions.

Over the course of the year, the SGSA conducts regular engagement activities, collectively as an organisation and through wider engagement actions to consider and ascertain what risks and opportunities may need to be considered in relation to sports grounds safety in the future. This is done not only to support the sector in its delivery of safety, but also to mitigate against the risk of complacency that can happen. Much of this has been covered within the earlier pages of the report, for example the new Government and the growth agenda (page 22), near misses and the positive impact this has on proactive planning (page 22) and regulatory changes for example around Martyn's Law (page 23). The following outlines additional considerations.

Aging infrastructure

As facilities approach or exceed their intended lifespan, they increasingly require significant investment to maintain safety, accessibility, and operational efficiency. Without proactive refurbishment and modernisation, there is a risk of safety hazards, declining user experience, and potential non-compliance with evolving standards.

The SGSA works at a local, regional, national and international level to consider these challenges and strategically plan how sports grounds can remain safe, secure and welcoming environments. This includes identifying how innovation and sustainable refurbishment solutions can overcome these infrastructure challenges.

Growth in sports grounds as multi-use venues

Whilst recent stadiums are built with multi-use facilities in mind, many sports grounds use existing and sometimes dated infrastructure to open new revenue opportunities by becoming multi-use venues.

This growth over recent years has demonstrated the positive value sports grounds offer to a wider demographic of audiences.

At the same time, it can introduce regulatory, resource and infrastructure questions that need to be properly considered to ensure unintended consequences are well understood and effectively managed.

Next edition of the Green Guide

As mentioned on page 26, work has commenced towards the next (seventh) edition of the Green Guide. This world-renowned document will be the standard-bearer for safety professionals going into 2030 and beyond. Therefore, it is incumbent upon us to ensure that it covers emerging themes which may have a significant impact on safety going forward. This will include:

- Sustainability, and how the advancement of sustainable building practices may impact how stadiums of the future are designed, built and managed.
- Climate change, with a focus of how extreme weather poses a growing risk to sports grounds and how these can be mitigated.
- Technological advancements, including AI, and how these can be utilised to support the planning and delivery of events.
- Cyber security, and how sports grounds reliant on technology for safety features can effectively plan for and mitigate cyber threats and attacks.
- Demographic changes, including how the expectations of different generations may impact the spectator journey.

These, and other areas, will be considered in the development of the next edition of the guidance.

Giles Smith
Chief Executive
18 June 2025

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 March 2025 were:



Martin Esom

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



Dame Jil Matheson

Reappointed 12/12/2024
until 11/12/2025



Bradley Pritchard

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



Jane Sawyers QPM

Reappointed 12/12/2024
until 11/12/2025



Jon Sellins

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

Alex Lacey resigned from the SGSA Board on 18 March 2025.

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 March 2025

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



Mark Holland



Carl Krueger



Jill McCracken



Ann Ramage



Andy Robinson



Mark Smith



Jo Welford



Garry O'Hagan
Scotland Inspector

Secretariat



Gavin Jenkins

Head of Corporate Services



Andrea Jones

Head of Communications and
Stakeholder Engagement



Paul McCormack

Head of Regulatory Policy



Steve Stathakis

Head of Special Projects



Jason Clotworthy

IT Services Manager



David Balbi

Football Licensing and
Data Manager



Stephen Podd

Deputy Finance and
Office Manager



Monica Gameiro

Communications Assistant

Staff register of interests

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

Personnel changes

As outlined on page 37, our Chief Executive, Giles Smith, joined the organisation in May 2024. Prior to this Ken Scott assumed the role of Interim Chief Executive following Martyn Henderson's departure in January 2024.

Staff recruitment

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

Our recruitment policy has been accredited by the Civil Service Commission until 9 January 2028.

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 (2023-24: 100%).

Parliamentary accountability disclosures

Government Functional Standards

The SGSA is aware of the government functional standards and makes reference to them in regard to the efficiency and effectiveness of its relevant functions.

Fraud

The SGSA identified no instances of fraud during 2024-25 (2023-24: no instances).

Data loss disclosure

The SGSA has suffered no protected personal data incident during 2024-25 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 2024-25 (2023-24: no packages agreed).

Tax assurance

The SGSA has no off-payroll appointments (2023-24: no off-payroll appointments).

Losses and special payments (audited)

There were no losses or special payments that require disclosure because of their size or nature in 2024-25 (2023-24: none).

Gifts (audited)

There were no gifts given or received that exceeded £300,000 in 2024-25 (2023-24: none).

Remote Contingent Liabilities (audited)

There were no remote contingent liabilities that require disclosure in 2024-25 (2023-24: none).

Monitoring spending on consultancy and temporary staff

During 2024-25 the SGSA spent £1,094 on consultancy services (2023-24: £4,321) and nil on temporary staff (2023-24: nil).

Regularity of expenditure (audited)

For the year ended 31 March 2025, no SGSA staff authorised a course of action that infringed the requirements of regularity as set out in Managing Public Money. HM Treasury approval was granted for all novel, contentious or repercussive transactions relating to 2024-25.

Giles Smith

Chief Executive

18 June 2025

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 2024-25 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	-
Jil Matheson	6/6	-
Jane Sawyers	5/6	-
Martin Esom	5/6	3/3
Alex Lacey*	3/6	-
Bradley Pritchard	5/6	2/3
Jon Sellins	4/6	2/3

* Resigned from Board 18 March 2025.

Board considerations

During 2024-25 the Board considered:

- Licensing;
- Licence fee reform;
- Licensing of the women's football;
- SGSA Strategy;
- Risk Management Framework;
- The Terrorism (Protection of Premises) Act 2025;
- The ENABLE project;
- Staff survey results;
- Stewarding reform;
- Updates to medical requirements at sports grounds; and
- Injury data.

The Board also received regular updates on the SGSA's regulatory and advisory work, progress against corporate and business plans every six months, the latest version of the strategic risk register and finance updates at each meeting, along with periodic updates on HR, equality, diversity and inclusion and communications. The Board considers the level and quality of data received in these reports to be acceptable.

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 2024-25 there were the following Members: Martin Esom, Bradley Pritchard and Jon Sellins, all of whom were Members of the SGSA's Board. The Committee met three times in 2024-25. 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 2024-25 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 2024-25 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 2024-25) 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 2024-25.

During 2024-25, the Accounting Officer changed from Ken Scott to Giles Smith. A letter providing the necessary Accounting Officer assurance was sent from Ken to Giles.

Risk and control framework

As part of its oversight of spectator safety at sports grounds that host designated football 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;
- new processes are designed with the government functional standards in mind;
- the SGSA is cyber-essentials plus accredited; 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 2024-25.

Whistleblowing

The SGSA has a Whistleblowing Policy in place. This policy is intended to provide a means of making serious allegations about standards, conduct, financial irregularity or possible unlawful action in a way that will ensure confidentiality and protect those making such allegations in the reasonable belief that it is in the public interest to do so from being victimised, discriminated against or disadvantaged.

The policy applies to, but is not limited to, allegations about:

- conduct which is an offence or breach of the law;
- alleged miscarriage of justice;
- serious health and safety risks;
- the unauthorised use of public funds;
- possible fraud and corruption;
- sexual, physical or verbal abuse, or bullying or intimidation of employees, customers or service users;
- abuse of authority;
- other unethical conduct.

During 2024-25 there were no whistleblowing allegations made (2023-24: none).

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 2024-25, the Audit and Risk Committee reviewed the strategic risk register in detail. The risk register documents the strategic risks and mitigating actions.

Risk Register (as at 31 March 2025)

Risk	Mitigation
Serious incident at a ground licensed or advised by SGSA	<ul style="list-style-type: none"> • Enforcement approach is driving positive voluntary action. • Head of Inspectorate's appointment to the UEFA Health and Safety expert panel. • Development of new Standard Operating Procedure to support enforcement. • Licence and local authority assessments help ensure visibility of risks and issues. • Near misses identified and followed up in a systematic way by Inspectors.
Unable to fully implement new corporate strategy	<ul style="list-style-type: none"> • Regular liaison with DCMS officials regarding our grant-in-aid budget.
Detrimental effect of changes to the regulatory landscape on SGSA	<ul style="list-style-type: none"> • Maintain close engagement with DCMS and other departments and ALBs to stay informed about relevant regulatory and legislative developments and to contribute to related discussions.
Local authorities not undertaking their statutory responsibilities with respect to licensed grounds	<ul style="list-style-type: none"> • Local authority audit regime. • Regular attendance at Safety Advisory Groups (SAGs). • Support to local authorities through training. • Monitoring of near misses and reporting back to SAGs.
SGSA receives insufficient funding to support the business	<ul style="list-style-type: none"> • Regular liaison with DCMS Finance and Policy teams regarding the SGSA financial situation.

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 2024-25 the SGSA's internal auditors carried out reviews of Cyber Security, the SGSA Licensing Process, and the Cost of Regulation. 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 72 Freedom of Information requests from 15 individual requestors all of which were responded to within the prescribed time limits.

The SGSA has a 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 2024-25.

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
18 June 2025

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 2024-25 for staff below Senior Civil Servant (SCS) grade, and the 2024-25 Senior Civil Service Pay Framework for our only SCS member of staff, the Chief Executive.

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 2024-25 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 2024-25 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 2024-25 Board Members' travel and subsistence totalled £4,986 (£4,980 in 2023-24). 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	2024-25 £	2023-24 £
Jil Matheson	3,048	3,975
Jane Sawyers	2,120	2,915
Martin Esom	2,783	3,180
Alex Lacey	1,590	2,385
Bradley Pritchard	2,650	3,445
Jon Sellins	2,385	2,650

Gender breakdown (including the Chair)



As at 31 March 2025

Chief Executive and Interim Chief Executive (audited)

On 26 January 2024 our previous Chief Executive Martyn Henderson, 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.

On 14 May 2024 Giles Smith became the new Chief Executive of the organisation.

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 below.

Single total figure of remuneration

	Salary		Bonus payments		Pension benefits to nearest £1,000*		Total remuneration	
	2024-25 £'000	2023-24 £'000	2024-25 £'000	2023-24 £'000	2024-25 £	2023-24 £	2024-25 £'000	2023-24 £'000
Ken Scott (to 13/05/2024)	5-10**	10-15**	-	-	14,000	5,000	20-25	15-20
Giles Smith (from 14/05/2024)	80-85***	-	-	-	19,000	-	100-105	-

* 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 £75k-80k.

*** Annual equivalent £90k-95k.

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.

Neither the Chief Executive nor Interim Chief Executive received a bonus during the period to which disclosure applies.

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 2024-25 the full-time equivalent banded remuneration of the highest-paid director was £90-£95k (2023-24: £75-£80k). This was 1.6 times the median remuneration of the workforce (excluding the highest-paid director) which was £56,351 (2023-24: 1.4 times the median remuneration of £55,101).

As at 31 March 2024 Ken Scott was the Interim Chief Executive of the organisation and the highest-paid director. Giles Smith became the new Chief Executive on 14 May 2024. Giles Smith was the highest-paid director as at 31 March 2025.

The table below shows further analysis of the pay ratios.

Year	25th Percentile Pay Ratio	Median Pay Ratio	75th Percentile Pay Ratio
2024-25	1.7	1.6	1.5
2023-24	1.5	1.4	1.3

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)
2024-25	£54,002 (£52,915)	£56,351 (£54,901)	£60,372 (£59,176)
2023-24	£51,408 (£51,408)	£55,101 (£52,401)	£59,143 (£55,942)

In 2024-25 and 2023-24 no employees received remuneration in excess of the highest-paid director. Banded remuneration ranged from £30-35k to £90-95k (2023-24: £30-£35k to £75-£80k).

Percentage change in remuneration from 2023-24

On average, employees, not including the highest paid director, had a remuneration increase of 3.6%. The highest paid director had a remuneration increase of 18.9% due to the highest paid director as of 31 March 2024 being at a grade below Senior Civil Servant, and the highest paid director as of 31 March 2025 being a Senior Civil Servant. All employees received an annual salary award.

Percentage change in total remuneration	Highest paid director	Average of total employees
Change from 2023-24	18.9%	3.6%

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. Before 1 April 2015, the only scheme was the Principal Civil Service Pension Scheme (PCSPS), which is divided into a few different sections – classic, premium, and classic plus provide benefits on a final salary basis, whilst nuvos provides benefits on a career average basis. 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. All newly appointed civil servants, and the majority of those already in service, joined the new scheme.

The PCSPS and alpha are unfunded statutory schemes. Employees and employers make contributions (employee contributions range between 4.6% and 8.05%, depending on salary). The balance of the cost of benefits in payment is met by monies voted by Parliament each year. Pensions in payment are increased annually in line with the Pensions Increase legislation.

In alpha, pension builds up at a rate of 2.32% of pensionable earnings each year, and the total amount accrued is adjusted annually in line with a rate set by HM Treasury. Members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004. All members who switched to alpha from the PCSPS had 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 accrued pensions shown in this report are the pension the member is entitled to receive when they reach normal pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over normal pension age. Normal 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 in this report show pension earned in PCSPS or alpha – as appropriate. Where a member has benefits in both the PCSPS and alpha, the figures show the combined value of their benefits in the two schemes but note that the constituent parts of that pension may be payable from different ages.

When the Government introduced new public service pension schemes in 2015, there were transitional arrangements which treated existing scheme members differently based on

their age. Older members of the PCSPS remained in that scheme, rather than moving to alpha. In 2018, the Court of Appeal found that the transitional arrangements in the public service pension schemes unlawfully discriminated against younger members (the “McCloud judgment”).

As a result, steps are being taken to remedy those 2015 reforms, making the pension scheme provisions fair to all members. The Public Service Pensions Remedy is made up of two parts. The first part closed the PCSPS on 31 March 2022, with all active members becoming members of alpha from 1 April 2022. The second part removes the age discrimination for the remedy period, between 1 April 2015 and 31 March 2022, by moving the membership of eligible members during this period back into the PCSPS on 1 October 2023.

The accrued pension benefits, Cash Equivalent Transfer Value and single total figure of remuneration reported for any individual affected by the Public Service Pensions Remedy have been calculated based on their inclusion in the PCSPS for the period between 1 April 2015 and 31 March 2022, following the McCloud judgment. The Public Service Pensions Remedy applies to individuals that were members, or eligible to be members, of a public service pension scheme on 31 March 2012 and were members of a public service pension scheme between 1 April 2015 and 31 March 2022. The basis for the calculation reflects the legal position that impacted members have been rolled back into the PCSPS for the remedy period and that this will apply unless the member actively exercises their entitlement on retirement to decide instead to receive benefits calculated under the terms of the alpha scheme for the period from 1 April 2015 to 31 March 2022.

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 2025.

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 2025 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31 March 2025	CETV at 31 March 2024	Real increase in CETV
	£'000	£'000	£'000	£'000	£'000
Ken Scott	15-20	0-2.5	329	296	12
Giles Smith	30-35 plus a lump sum of 75-80	0-2.5 plus a lump sum of 0	621	589	9

Staff report

Average number of persons employed (audited)

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

	2024-25	2023-24
Directly employed	19.9	19.3
Seconded	1.4	1.8

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

	2024-25	2023-24
SCS1	0.9	0.8
Below SCS1	20.4	20.3

Staff costs (audited)

	2024-25			2023-24
	Permanently employed staff £	Others* £	Total £	Total £
Wages and salaries	1,213,444	49,510	1,262,954	1,229,853
Social security costs	137,950	3,800	141,750	137,657
Other pension costs	330,822	-	330,822	298,061
Sub total	1,682,216	53,310	1,735,526	1,665,571
Less recoveries in respect of outward secondments	(50,466)	-	(50,466)	-
Total net costs	1,631,750	53,310	1,685,060	1,665,571

*Board members

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 2025 was as follows:

Gender	Chief Executive	Inspectorate	Secretariat	Total
Male	1	10	6	17
Female	-	4	2	6

The SGSA is committed to equality and valuing diversity within its workforce. Our goal is to ensure that these commitments, reinforced by our values, are embedded in our day-to-day working practices with all our customers, colleagues and partners. We are committed to equal opportunities for all and will not tolerate discrimination, either directly or indirectly, on the grounds of race, gender, disability, class or social background, religious belief, sexual orientation, ethnic or national origins, marital status, pregnancy, parental status, age, colour or political persuasion.

Sickness data

The average number of day's sickness per member of staff was 0.2 during 2024-25 (2023-24: 0.8).

Giles Smith

Chief Executive

18 June 2025

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 2025 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 2025;
- 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 2025 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 2024*. 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 the Sports Grounds Safety Authority's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

The going concern basis of accounting for the Sports Grounds Safety Authority is adopted in consideration of the requirements set out in HM Treasury's Government Financial Reporting Manual, which 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 Statutory Other Information 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 Statutory Other Information.

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 the Sports Grounds Safety Authority Act 2011; and
- assessing the Sports Grounds Safety Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by the Sports Grounds Safety Authority will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

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

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a certificate/report 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 internal audit provider

and those charged with governance, including obtaining and reviewing supporting documentation relating to the Sports Grounds Safety Authority's policies and procedures on:

- identifying, evaluating and complying with laws and regulations;
 - detecting and responding to the risks of fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations including the Sports Grounds Safety Authority's controls relating to the Sports Grounds Safety Authority's compliance with the Sports Grounds Safety Authority Act 2011, and Managing Public Money
- inquired of management, the Sports Grounds Safety Authority's internal audit provider 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 the 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 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, Managing Public Money, employment law and/or tax legislation.

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 and 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 a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

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

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

Other auditor's responsibilities

I am required to obtain 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

19 June 2025

Accounts

Statement of Comprehensive Net Expenditure

For the year ended 31 March 2025

	Note	2024-25 £	2023-24 £
Expenditure			
Staff and Board costs	2	1,735,526	1,665,571
Purchases of goods and services	3	504,947	514,555
Depreciation	3 & 6	18,073	22,375
		2,258,546	2,202,501
Income			
Income from activities	4	419,311	346,229
Income from sales of publications	4	42,361	48,878
		461,672	395,107
Net expenditure for the financial year		1,796,874	1,807,394

All income and expenditure relates to continuing activities.

The notes on pages 76 to 86 form part of these Accounts.

Statement of Financial Position

As at 31 March 2025

	Note	2024-25 £	2023-24 £
Non-current assets			
Tangible assets	6	86,402	40,001
Total non-current assets		86,402	40,001
Current assets			
Trade receivables and other current assets	7	221,920	99,586
Cash and cash equivalents	8	162,923	394,029
Total current assets		384,843	493,615
Current liabilities			
Trade payables and other current liabilities	9	(338,262)	(293,090)
Total current liabilities		(338,262)	(293,090)
Total assets less liabilities		132,983	240,526
Taxpayers' equity			
General reserve		132,983	240,526

Giles Smith

Chief Executive

18 June 2025

The notes on pages 76 to 86 form part of these Accounts.

Statement of Cash Flows

For the year ended 31 March 2025

	Note	2024-25 £	2023-24 £
Cash flows from operating activities			
Net expenditure for the financial year		(1,796,874)	(1,807,394)
Depreciation	3 & 6	18,073	22,375
Increase in trade receivables and other current assets	7	(122,334)	(3,205)
Increase in trade payables and other current liabilities	9	45,172	64,273
Net cash outflow from operating activities		(1,855,963)	(1,723,951)
Cash flows from investing activities			
Purchase of IT equipment, furniture and fittings	6	(64,474)	(13,568)
Net cash outflow from investing activities		(64,474)	(13,568)
Cash flows from financing activities			
Grant-in-aid from parent Department		1,689,331	1,711,000
Net cash inflow from financing activities		1,689,331	1,711,000
Net financing			
Net decrease in cash and cash equivalents in the period		(231,106)	(26,519)
Cash and cash equivalents at the beginning of the period	8	394,029	420,548
Cash and cash equivalents at the end of the period	8	162,923	394,029

The notes on pages 76 to 86 form part of these Accounts.

Statement of Changes in Taxpayers' Equity

For the year ended 31 March 2025

	General reserve £
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
Net expenditure for 2024-25	(1,796,874)
Grant-in-aid	1,689,331
Balance at 31 March 2025	132,983

The notes on pages 76 to 86 form part of these Accounts.

Notes to the Accounts

1. Statement of accounting policies

These financial statements have been prepared in accordance with the 2024-25 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.

Standards issued but not yet effective

The SGSA does not expect the introduction of IFRS17 – Insurance Contracts to have a material effect on the financial statements.

Changes to the 2025-26 FReM relating to non-investment assets and accounting for social benefits are also not expected to have a material effect on the financial statements.

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 2025-26, 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, IT equipment, furniture and fittings are valued at depreciated historic cost as a proxy for fair value.

Government grants

All income and expenditure is accounted for on an accruals 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

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 designated 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 turn pays them over to HM Treasury's Consolidated Fund. The SGSA does not recognise this income in its accounts.

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).

IT equipment, furniture and fittings

Purchases of IT equipment, furniture and fittings above £500 are capitalised. Items of IT equipment, 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 IT equipment, furniture and fittings provides a suitable proxy for fair value given their low value.

Depreciation

Depreciation is provided on all IT equipment, furniture and fittings 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:

IT equipment – 25%

Furniture and fittings – 10%

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 2024-25 the SGSA did not enter into any new leases.

2. Staff and Board costs

	2024-25			2023-24		
	Staff*	Chair and Board**	Total	Staff*	Chair and Board**	Total
	£	£	£	£	£	£
Wages, salaries and fees	1,213,444	49,510	1,262,954	1,174,248	55,605	1,229,853
Social security costs	137,950	3,800	141,750	133,485	4,172	137,657
Other pension costs	330,822	-	330,822	298,061	-	298,061
Total costs	1,682,216	53,310	1,735,526	1,605,794	59,777	1,665,571

* Permanent contracts

** Fixed-term contracts

3. Purchases of goods and services

	2024-25 £	2023-24 £
Running costs		
Travel and subsistence*	122,692	141,627
Training and recruitment	17,206	10,698
Rent and rates	16,269	19,579
Accommodation, cleaning, heating and lighting	19,946	19,316
Postage, telephone and broadband	34,615	35,164
Office supplies, printing and stationery	63,621	92,904
SGSA Conference	53,682	44,002
External audit fees	30,000	25,000
Internal audit fees	30,895	26,400
Legal fees	1,094	4,321
Other professional fees	114,938	94,437
(Gain)/Loss on foreign exchange	(11)	1,107
Total running costs	504,947	514,555
Non-cash items		
Depreciation	18,073	22,375
Total	523,020	536,930

* Includes Board Member travel and subsistence of £4,986 (£4,980 in 2023-24).

4. Income

	2024-25 £	2023-24 £
Sale of publications	42,361	48,878
Income from contracts with customers – UK	289,243	218,489
Income from contracts with customers – Overseas	15,517	64,119
SGSA Conference	60,343	57,169
Other income	54,208	6,452
Total	461,672	395,107

Income by geographical area

Area	2024-25 £	2023-24 £
UK	446,155	330,988
Other countries	15,517	64,119
Total	461,672	395,107

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

Note 4a) Licence fee income and related balances

Licence fee invoices for the 2025/26 season were issued to licensed grounds in February 2025.

The calculation of the licence fee is based on a line-by-line analysis of the SGSA's costs to determine whether they relate to our regulatory work, advisory work, or overhead.

For costs that covered all three areas, for example staff costs, the split used is based on estimates of time incurred on each area. Overheads are then reallocated to regulatory or advisory costs based on the percentage split of each area.

This calculation set the overall licence fee for the 2025/26 licensing period at £1,809,900 (2024/25: £1,743,500). This overall fee is allocated to grounds based on their average attendances over the last two seasons. For the grounds of the two clubs that are promoted to the English Football League from the Vanarama National League each year the licence fee is their half share of the total licence fee for the two relegated clubs.

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.

	2024-25 £	2023-24 £
Balance at 1 April	1,743,500	-
Licence fees invoiced	1,809,900***	1,752,800*
Licence fee paid over to the Secretary of State	(1,743,500)	(9,300)**
Balance at 31 March	1,809,900***	1,743,500*
Comprising:		
Amount received and due to be paid over to the Secretary of State	442,200	187,400
Amount not yet received and due to the Secretary of State	1,367,700	1,556,100

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

** Relates to fee for 2023/24 licensing period.

*** Relates to fee for 2025/26 licensing period.

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

2024-25	IT equipment £	Furniture and fittings £	Total £
Cost or valuation			
At 1 April 2024	103,080	6,000	109,080
Additions	64,474	-	64,474
Disposals	(5,774)	-	(5,774)
At 31 March 2025	161,780	6,000	167,780
Depreciation			
At 1 April 2024	67,481	1,598	69,079
Charged in year	17,473	600	18,073
Disposals	(5,774)	-	(5,774)
At 31 March 2025	79,180	2,198	81,378
Net book value at 31 March 2024	35,599	4,402	40,001
Net book value at 31 March 2025	82,600	3,802	86,402

2023-24	IT equipment £	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

All assets are owned by the SGSA.

7. Trade receivables and other current assets

Amounts falling due within one year:	2024-25 £	2023-24 £
Prepayments*	84,031	24,478
Receivables due to contracts with customers	135,293	63,585
Other receivables	2,596	11,523
Total	221,920	99,586

* All of which relates to goods and services.

8. Cash and cash equivalents

	2024-25 £	2023-24 £
Balance at 1 April 2024	394,029	420,548
Net change in cash and cash equivalents	(231,106)	(26,519)
Balance at 31 March 2025	162,923	394,029
The following balances at 31 March 2025 were held at:		
Commercial banks and cash in hand	162,923	394,029

9. Trade payables and other current liabilities

Amounts falling due within one year:	2024-25 £	2023-24 £
Other taxation and social security	67,072	61,553
Trade payables	27,930	818
Accruals	46,858	126,442
Accrued annual leave	50,041	45,279
Deferred income	146,361	58,998
Total	338,262	293,090

10. Contract balances

	2024-25 £	2023-24 £
Other receivables, which are included in trade receivables and other current assets (Note 7)	2,596	11,523
Contract assets (Receivables due to contracts with customers – Note 7)	135,293	63,585

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:

	2024-25 £
Contract assets at the beginning of the period	63,585
Decrease due to cash received	(63,585)
Transfer from contract assets to receivables	135,293
Contract assets at the end of the period	135,293

The SGSA does not have any contract liabilities.

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 2025, the aggregate amount of the transaction price relating to the remaining performance obligations is £367,000 (2023-24: Nil).

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 2024-25 the SGSA experienced a gain on foreign exchange transactions of £11 (2023-24: a loss of £1,107).

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 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

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.

Interest rate risk

The SGSA has no borrowings and is therefore not exposed to any interest rate risk.

Market risk (currency and other price risks)

The SGSA is UK based with the majority of transactions, assets and liabilities arising in the UK and being sterling based. However, the organisation does undertake some transactions in currencies other than sterling. Due to movements in exchange rates over time, the amount the organisation expects to receive or pay when it enters into a transaction may differ from the amount that it actually receives or pays when it settles the transaction. The difference is not material to the SGSA.

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 2025 (none at 31 March 2024).

13. Capital commitments

There were no capital commitments at 31 March 2025 (none at 31 March 2024).

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 2024-25 we received £1,689,331 in respect of grant-in-aid. In addition, the SGSA had a number of material transactions with HM Revenue and Customs in respect of employee tax deductions, employees and employer's national insurance costs of £429,088, the Government Property Agency for rent, rates and service charges amounting to £37,478 on our headquarters office at 10 South Colonnade, the Cabinet Office for employee's and employer's pension costs of £389,494, £101,692 to the Department for Transport in respect of staff secondment costs (£31,292 in respect of secondment costs accrued during 2024-25 and £69,730 in respect of secondment costs accrued prior to 2024-25). These transactions were at arm's length and in the normal course of business.

Outside of those disclosed in the Remuneration and Staff Report, 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 58.

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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