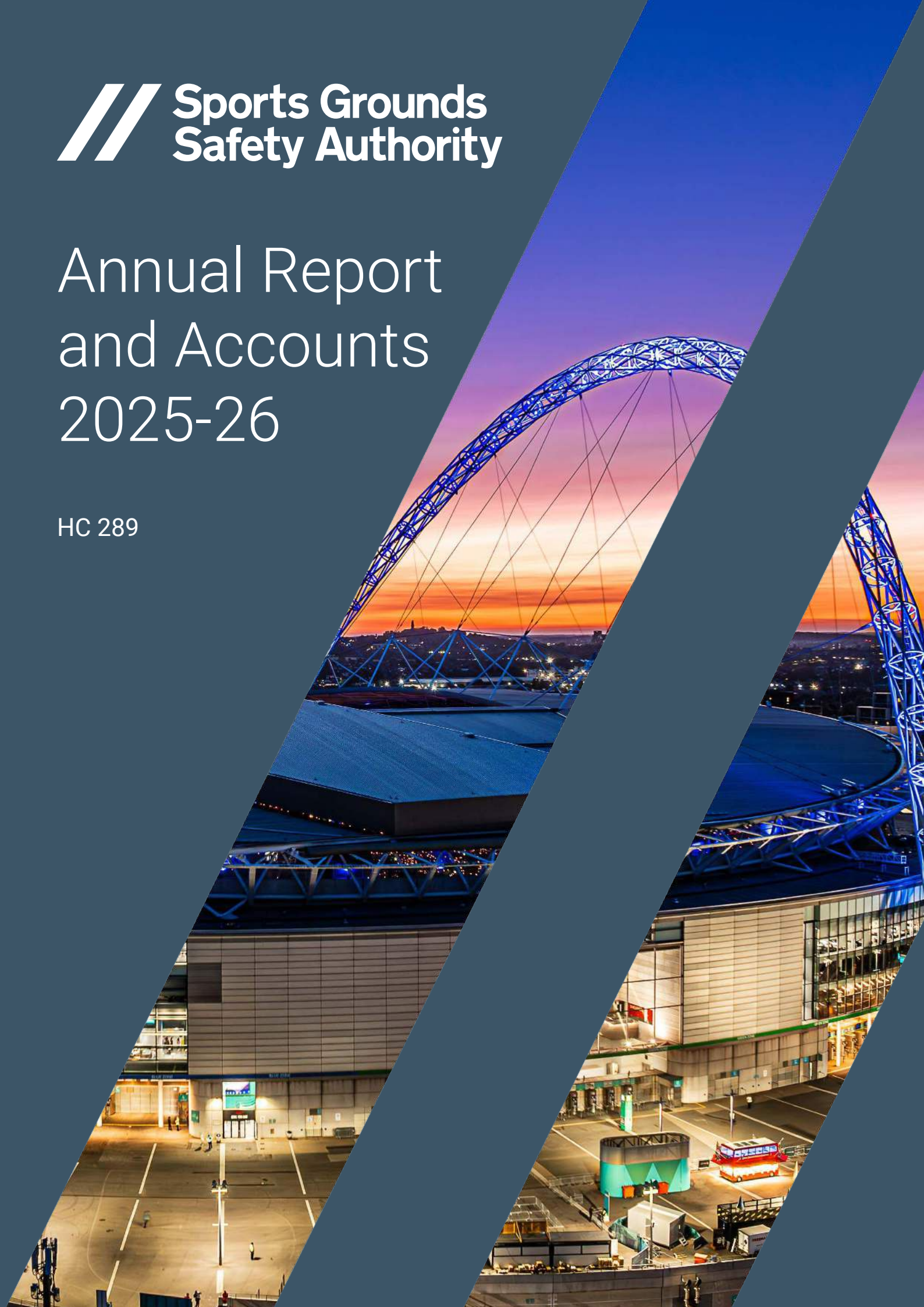




# Annual Report and Accounts 2025-26

HC 289







**Sports Grounds Safety Authority**

**Annual Report and Accounts 2025-26**

**For the period 1 April 2025 to 31 March 2026.**

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

**Ordered by the House of Commons to be printed  
30 June 2026.**

**HC 289**



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# Contents

About the Sports Grounds Safety Authority	6
Foreword from Chair	10
Foreword from Chief Executive	11
<b>Performance Report</b>	
Performance overview	13
Modern and effective regulation	16
World leader in sports grounds safety	23
Operational excellence	32
Commitment to equality	39
Looking ahead	40
<b>Accountability Report</b>	
Corporate Governance Report	43
Statement of Accounting Officer's Responsibilities	46
Governance Statement	47
Remuneration and Staff Report	53
Parliamentary Accountability and Audit Report	60
Certificate and Report of the Comptroller and Audit General to the Houses of Parliament	61
<b>Accounts</b>	
Accounts	67
Notes to the Accounts	72

# About the Sports Grounds Safety Authority

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

**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.

## 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.

## Our values

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

**Integrity** – We build trust through responsible actions and honest relationships.

**Collaboration** – We are strongest when we work together.

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

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

## Strategy 2030



# Modern and effective regulation



Over **34 million fans** attend Premier League and EFL football each season

## Activities

**222**  
matchday  
inspections

**55**  
ground  
assessments

**286**  
Safety Advisory  
Groups

**61**  
local authority  
audits



**93 grounds** licensed by the SGSA in 2025/26 season



**100%**  
cost of regulation  
(£1,809,900) recovered  
from licensed grounds

## Licensed standing

**39**  
grounds offer licensed  
standing

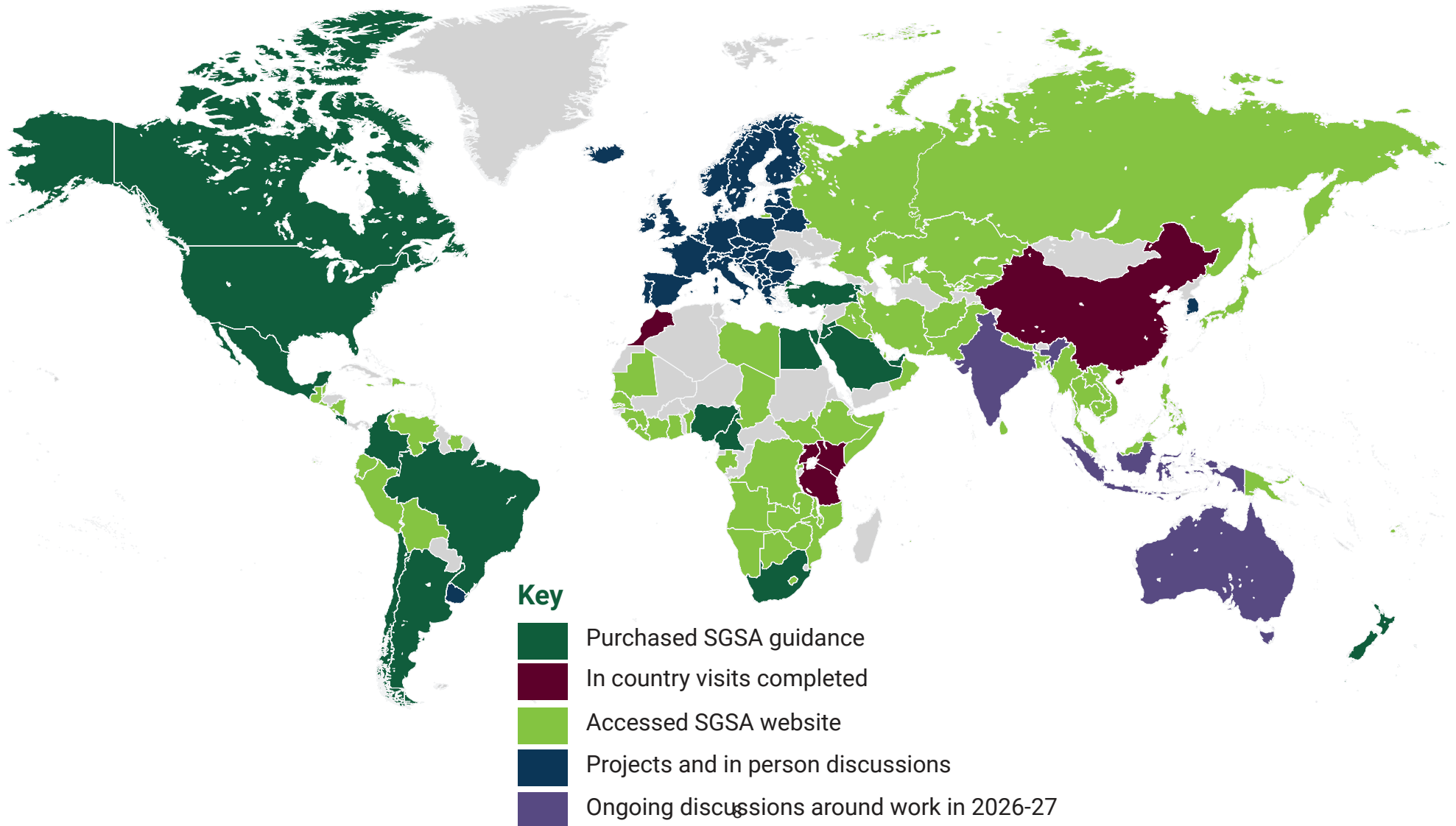
**196,032**  
licensed standing seats  
installed



**93%**  
of stakeholders agree  
SGSA is an effective  
regulator of safety

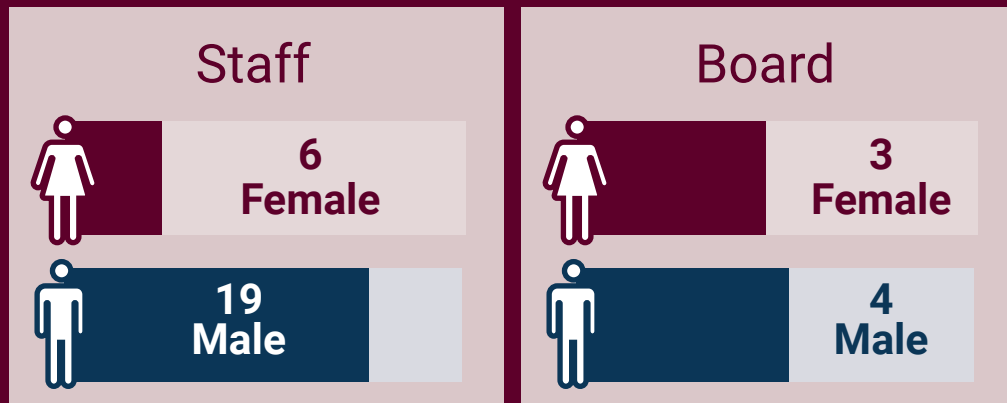
# World leader in sports grounds safety

International engagement in 2025-26



# Operational excellence

## Organisation composition



## Employee feedback

**100%**  
agree the work  
they do is  
interesting and  
challenging

**100%**  
agree the  
SGSA offers  
good flexible  
working  
arrangements

**88%**  
would  
recommend  
the SGSA as a  
great place to  
work

## Finances

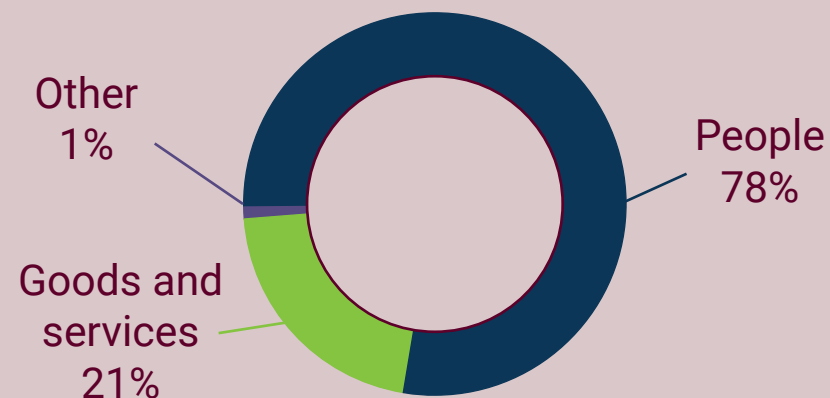
**£2,015,841**  
net expenditure



**£507,965**  
income from  
activities

**10%**  
increase in advisory income in  
2025-26

## Spend



# Foreword from Chair

I am pleased to introduce the Annual Report and Accounts for the Sports Grounds Safety Authority (SGSA) for 2025-26.

This document is a tribute to the extensive and committed work carried out by the SGSA's team from 1 April 2025 to 31 March 2026. They have focussed on the regulatory duties of licensing football grounds and overseeing local authorities in discharging their statutory obligations, whilst also continuing to support other sports grounds across the UK and beyond.

This year, the SGSA has finalised and implemented its new Strategy 2030. This is the blueprint by which we will continue to drive 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. The Strategy is an ambitious plan, reliant on having the resources available to complete in an effective way. At the same time, the SGSA will use the next five years not only to adapt to challenges but also take advantage of opportunities to support growth in the sector and elevate the standards of safety for fans worldwide, paving the way for a secure and enjoyable sporting future.

Over the last year, the SGSA has continued to make a direct and positive impact on the safety, security and wellbeing of people attending live sports events, not only in the UK, but across the world. We are a go-to advisers for international organisations to support the delivery of major, international events. This year, we have engaged with numerous bodies, including FIFA and the Council of Europe to help deliver strategic safety priorities. The SGSA has also welcomed international delegations from Morocco, South Korea and Uruguay, alongside being part of a Department of Business and Trade visit to China to promote the UK. This reinforces the SGSA's reputation as the world's leading body for sports grounds safety.

From a governance perspective, this year has seen changes to the SGSA Board. We said goodbye to two long-standing members – Dame Jil Matheson and Jane Sawyers. I am grateful for the work they have delivered over their terms of office. They have massively contributed to the Board over the last few years, helping to shape the SGSA into the world-leading organisation it is today. I am also grateful to Jon Sellins, who has left us as a Board Member, but remains a Board Adviser, providing us with the strategic support needed as we head towards the delivery of the Men's UEFA European Championships 2028.

This year we have welcomed new Board members, with Aoife Hunt MBE, Kate Staples, Emma Clancy and Russ Procter joining the organisation. Each of them brings new knowledge and experience which will help the SGSA develop for the future.

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



**Derek Wilson**  
Chair

# Foreword from Chief Executive

The SGSA's Annual Report and Accounts 2025-26 highlights the achievements of the SGSA team over the last year. It outlines how the SGSA continues to grow its impact in the UK and around the world, underpinning our mission of safe sports grounds for all.

The landscape within which the SGSA operates has seen significant change, something which is set to continue in the coming years. The Terrorism (Protection of Premises) Act 2025 will be a considerable focus for the sector and the SGSA continues to work closely with the Security Industry Authority on its guidance development and implementation plans to help ensure efficient and effective regulatory engagement.

The team has continued supporting international activities, with missions to Kenya, Uganda and Tanzania to conduct safe capacity calculations on behalf of the Confederation of African Football, as well as ongoing work with the Council of Europe and other international organisations. The learning the SGSA obtains from these engagements is invaluable, and the support we give also helps build on our role as a world leader in sports grounds safety.

What these Annual Report and Accounts highlight is exactly how the SGSA supports safety through its essential regulatory activities, but also how it looks across wider issues, and to the future, on behalf of the sector. The men's UEFA European Championships 2028 taking place in the UK and Ireland is a significant undertaking. The world's eyes will be on the tournament and the SGSA will be continuing to provide advice and guidance as part of the delivery plans for the event. It presents a fantastic opportunity to showcase how the SGSA works to ensure a safe, secure and welcoming environment for fans.

The SGSA could not achieve its objectives without close and strong relationships with our partners right across the sector. This is something I am committed to continuing to ensure takes place.

Looking back over the last 12 months, I am hugely proud of what we have achieved as an organisation. We are a small team, but the scale and breadth of the impact of our work is outstanding. The SGSA is at the forefront of sports grounds safety in the UK and internationally. We take our role and our purpose extremely seriously and, as Chief Executive, I am committed to ensuring that the SGSA continues to work tirelessly to ensure sports fans can enjoy watching live sport safely.



**Giles Smith**  
Chief Executive  
25 June 2026

# Performance Report

# Performance Overview

## Strategy

In May 2025, the SGSA published its new five-year strategy – Strategy 2030 – an ambitious plan which aims to redefine and reinforce safety standards across the sports sector.

We will use the next strategic period 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.

Underpinning this 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 leading the sector in how to address these.



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

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 47.

## 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	2025-26 target	2025-26 achievement
<b>Fulfil our regulatory duties</b>			
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.	96%	100%	80%
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.	4	Season-on-season reduction	2
Number of licensed grounds subject to the all-seater policy taking voluntary action to install seats incorporating barriers and/or seats with independent barriers.	26	Season-on-season increase	39
<b>Oversight of local authorities</b>			
Proportion of local authority audits undertaken in accordance with earned autonomy framework.	100%	100%	83%
Number of local authorities assessed as high risk in relation to safety certification.	0	Season-on-season reduction / zero	2
<b>Stakeholder engagement</b>			
% of stakeholders who say SGSA is an effective regulator*.	95%	Year-on-year increase	93%
% of staff who would recommend SGSA as a great place to work**.	85%	Year-on-year increase	87.5%

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 2026, there were a small number of ground assessments and local authority audits outstanding. This is due to the Annual Report period not aligning with our annual licensing period. These outstanding actions were all due to be conducted in early 2026-27.

This year has seen an increase in the number of local authorities identified as 'high risk' in relation to safety certification. This is largely due to changes of personnel within the local authorities. The SGSA is working closely to bring these back into compliance during 2026-27.



# Modern and effective regulation



# Strategic priorities

- **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.

## Regulatory activities

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 through the receipt of a reporting dashboard at each of its meetings, 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, resulting in the issuance of an annual licence, which runs from 1 August to 31 July each year.

Applications for licences were received from 93 grounds during the year, and licences were issued to all 93 grounds in July 2025, ahead of the start of the licensing period from 1 August 2025.

The application process for the 2026/27 licensing period commenced in February 2026, and has seen the number of applications rise to 94, with the re-application of the Principality Stadium, ahead of the ground hosting designated football matches from August 2026.

## Enforcement activities

In August 2025, the SGSA exercised its formal legal enforcement powers, and issued a licence for Hillsborough Stadium which excluded the use of the North Stand. This was due to the unsafe nature of the roof of that stand, and was in line with the prohibition notice issued by Sheffield City Council. The decision to exclude the North Stand of Hillsborough Stadium from the SGSA licence was not taken lightly, and was based on ensuring fan safety.

Following receipt of a letter of comfort from structural engineers, and the revocation of the prohibition notice from the local authority, the SGSA issued an updated licence to admit spectators for the whole of Hillsborough Stadium. The SGSA continues to work closely with the ground management team at the venue.

## Ground oversight

A key part of the SGSA's regulatory activities is to conduct matchday inspections. During 2025-26, 222 matchday inspections were completed (compared to 212 in 2024-25).

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 2025-26, 55 ground assessments were completed.

## 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 2025-26, 61 local authority audits were completed.

Inspectors attended 286 Safety Advisory Group (SAG) meetings relating to SGSA licensed grounds between 1 April 2025 and 31 March 2026 (compared to 236 in the same period during 2024-25).

## Licensed standing

Licensed, safe standing continues to be extended within grounds in England and Wales. As at 31 March 2026, there were 39 grounds which offer licensed standing areas, an increase of 13 since March 2025. In total, 196,032 licensed standing seats were available as at 31 March 2026, along with 15,009 seats incorporating safe standing infrastructure at grounds not yet or not able to offer licensed standing.

# Strengthening strategic use of data

## Overview

The SGSA is committed to being a principles-based regulator, with decisions informed by a robust evidence-base gathered effectively via different sources. As part of this process, over the last year the SGSA has introduced new reporting tools to deliver enhanced and user-friendly information to Inspectors, management and leadership. This has embedded a consistent, evidence-led approach that supports proportionate regulation and better outcomes.

## Key activities

- Embedded data collection: Standardised data capture of inspection forms using appropriate formats, to ensure consistency of information.
- Enhanced reporting and insight: Developed dashboards and management reports tailored to leadership and operational teams, highlighting key information in a robust, yet user-friendly manner.

## All-Seater Policy Enforcement Approach

The majority of SGSA enforcement activities focus on persistent standing in seated areas, and the use of robust data and evidence is central to this.

These activities are implemented in line with the published Enforcement Approach, which is provided to licensed grounds each year. This work continues to be a focus of the SGSA, with targeted, evidence-led activities, based on risks at grounds.

During 2025-26 an internal review of the published approach and assessment activities commenced in order to ensure that the policy is effectively and consistently implemented. In April 2026, consultation commenced with the industry around these regulatory activities, outlining that the SGSA will continue to be an evidence-based regulator, with other activities proportionate to the assessed risk level.

The consultation proposed that compliance with the all-seater policy will be assessed using a range of evidence sources framed around two key components:

- Foreseeable risk – the extent to which safety risks related to persistent standing could be reasonably foreseen based on the existing control measures in place; and
- Confidence – the level of assurance that the ground management's arrangements will address the risks and achieve compliance with the all-seater policy in a timely and a robust manner.

The outcome of the consultation will inform the final All-Seater Policy Enforcement Approach, which will be published in July 2026.

# 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:

- Data and trends;
- International competitions; and
- Stewarding.

To support the overarching activities of the Safety Committee, sub-groups have been established to focus on particular issues:

- Data sharing group – which brings together the sector with a Memorandum of Understanding to share safety related data to provide a sector wide picture of issues; and
- Council of Europe Monitoring Visit – this group is focused on the progress towards the monitoring visit occurring in Autumn 2026, as part of the preparations for the hosting of the men's UEFA European Championships 2028 .

## Spectator injuries

In November 2025, the SGSA published its report into spectator injuries at football grounds during the 2024/25 season. In line with the approach from the previous season, the data was collected for the first half of the season only.

In the 2024/25 season reporting period:

- 23,897,547 spectators attended matches in the Premier League, English Football League (EFL) Championship, Leagues One and Two.
- 1,303 spectators were treated for eligible injuries. This equates to one eligible injury per 18,340 spectators, or 5.5 injuries per 100,000 spectators.
- 117 spectators were taken to hospital.
- Slips, trips and falls were the cause of 49% of all injuries for which a cause was recorded.
- Cut/laceration was the most common type of injury reported across all leagues, accounting for 34% of all injuries for which an injury type was reported.

The total number of injuries recorded in 2024/25 was slightly lower than 2023/24 (1,303 injuries reported compared with 1,381 in 2023/24) but the pattern of injuries recorded was broadly similar between the two years.

## Venue or match specific issues

Throughout 2025-26, there have been a number of venue-specific safety issues which the SGSA has provided advice and guidance to the ground and local authority. This was as part of our regulatory role in licensing the venue, or as part of our duties as the Government's advisor on sports grounds safety. These have included:

- The September 2025 Coroner's Inquest into the death of a fan in Hillsborough Stadium; and
- The Aston Villa v Maccabi Tel Aviv fixture in November 2025.

## Near misses

In October 2023, the SGSA introduced a process of monitoring 'near misses' – incidents which have the potential to be very serious – that occur in grounds licensed by the SGSA. This is an important and useful process to help identify trends and areas for learning.

During 2025, incidents of near misses were recorded, including:

- Three medical incidents, including one where a crowd doctor was not present.
- Two incidents relating to fire, including one adjacent to the control room on a non-match day.
- One uncontrolled crowd movement and pressure on an untested pitch access gate.
- Other near misses included a power failure, camera equipment failure, a vehicle in a pedestrian area and an exit gate being locked.

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 landscape

## Martyn's Law

In April 2025, the Terrorism (Protection of Premises) Act, also referred to as Martyn's Law, received Royal Assent.

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. This work has included reviewing draft statutory guidance.

## Independent Football Regulator

The Football Governance Act received Royal Assent in July 2025, establishing the Independent Football Regulator (IFR). The SGSA is working with the IFR to ensure effective working relationships.

## 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 continues to work closely with the CQC and other stakeholders around its implementation.

To support the changes in the medical planning and CQC requirements, the SGSA held a webinar in February 2026 to provide an update to grounds and local authorities. This was extremely popular, with over 400 people registering for the event.

## Priorities 2026-27

- Implement an internal review of regulatory policies and procedures to ensure they continue to be fit for purpose.
- Respond to changes in legislation and the regulatory landscape, in particular:
  - the implementation of new Care Quality Commission regulation and the new Healthcare Standards;
  - the implementation of the Terrorism (Protection of Premises) Act 2025; and
  - supporting the establishment of the Independent Football Regulator.
- Engage industry on its development and resilience of critical safety staff.
- Support local authorities through training and guidance, alongside enhancing collaboration and engagement opportunities to improve resilience in the sector.
- Enhance the evidence base for regulatory work through improvements in data and analysis.



World leader in sports grounds  
safety



# Strategic priorities

- **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.

## Support across the UK

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

During 2025-26, this has included the continuation of formal advisory contracts across Northern Ireland, Scotland and Wales. This is an important step as we head towards the men's UEFA European Championships 2028 being held in the UK and Ireland.

### Northern Ireland

For over a decade the SGSA has been funded by Northern Ireland authorities to support safety, security and service improvements at 28 designated grounds and nine local authorities in the country. We now work across four key sporting bodies – Irish FA, Gaelic Athletic Association, Northern Irish Football League and Ulster Rugby – delivering a wide-range of activities annually, including:

- Matchday and non-matchday assessments at grounds;
- One-on-one sessions with ground management;
- Support of local authorities, guiding them through a self-assessment process and ensuring safety certificates are reviewed annually;
- Attendance at Safety Advisory Group and Lead Officer Group meetings; and
- Engagement with the Northern Ireland Government, grounds, local authorities, industry bodies and other stakeholders to provide advice and guidance.

During 2025-26, the SGSA:

- Completed 24 matchday assessments;
- Attended 12 Safety Advisory Group meetings; and
- Conducted training sessions for local authorities focused on safety certification processes.

The partnership with Sport Northern Ireland was strengthened during the year through the appointment of a dedicated SGSA Inspector based in country. Nigel Goddard commenced his role as Northern Ireland Inspector in May 2025.

## Scotland

The SGSA's contract with the Scottish Government has continued to be delivered during 2025-26. Garry O'Hagan, as the SGSA's Scotland Inspector, has conducted assessments of the current state of play of sports grounds safety across the country. Work has commenced to strengthen safety certification processes, including the launch of a self-assessment process as part of a seminar in Glasgow in May 2025.

Other activities during 2025-26 have included:

- Supporting local authorities, guiding them through a self-assessment process;
- Conducting risk-based ground assessments and matchday visits at designated football grounds across Scotland; and
- Attendance at Safety Advisory Group meetings on request.

During the year, the SGSA has completed visits to 25 grounds in the top four tiers of Scottish Football and continues to strengthen its engagement with grounds, local authorities and key stakeholders across the sporting sector and the Scottish Government.

The engagement in Scotland has been successfully implemented and the Scottish Government has approved the funding for a second SGSA Inspector to be employed in the country. This person will be recruited in the summer of 2026.

## Wales

Since 2020, the SGSA has been funded by FA Wales to provide safety assessments and capacity calculations for Cymru Premier League and Tier Two promotion candidates as part of the annual assessment of Tier One licence applications. Our work involves inspecting all facilities and infrastructure at a ground along with a review of safety management procedures highlighting any deficiencies.

During 2025-26, 12 reports were provided to FA Wales. This will be extended by over 30 during 2026-27, due to the Cymru Premier Leagues expansion from 12 teams to 16.

As a result, the SGSA and FA Wales have established a new approach to the delivery of the contract, including providing additional training for grounds and FA Wales staff and further engagement with local authorities involved in the top tiers of the Cymru Premier League.

The SGSA is also supporting FA Wales in the planning around the men's UEFA European Under-19 Championship 2026, being held in Wales.

# Supporting sport

## Cricket

The SGSA has worked with the England and Wales Cricket Board (ECB) for over 10 years to improve safety and security and share best practice to enhance spectator safety across 18 cricket venues in England and Wales. Our services, funded by the ECB, have evolved over time, to now include:

- matchday inspections at each of the first-class grounds;
- tabletop exercises;
- safety training events;
- attendance at Safety Advisory Groups and Medical Advisory Groups; and
- review of ground operations manual, where requested.

During 2025-26, activities have included:

- The completion of 19 matchday visits.
- Delivery of training and continuous professional development sessions covering capacity calculations, demountable structures and medical planning.
- Facilitated nine tabletop exercises, with positive feedback received from all sessions.

## Women's football

Since 2019, the SGSA has supported the growth of women's football, through a partnership with the Football Association (FA). This has been delivered through grant-in-aid funding from DCMS, and has helped to improve safety management and related processes in the women's game.

The success of the Lionesses in retaining the UEFA European Women's Championship 2025 has cemented the continued growth in the sport.

In 2025, the SGSA signed a new memorandum of understanding with Women's Super League Football to increase its support of the top two divisions of women's football in the UK (WSL and WSL2). This includes:

- Continued strategic support to liaise with WSL Football and assisting in review of safety and security strategy for WSL and WSL2;
- Matchday inspections at the 12 primary stadiums and grounds that are not regulated by the SGSA and other selected grounds;
- Supporting venue safety officers and local authorities; and
- Attending safety and security meetings and seminars, where appropriate.

During 2025-26, 14 match visits were completed.

In the 2026/27 season, the WSL will expand from 12 to 14 teams and change the process of promotion and relegation to and from WSL2. This will provide the opportunity for two teams to be promoted or relegated and may result in an increase in SGSA's activities.

# Major tournaments

## 2025 CAF African Nations Championship (CHAN) Tournament

In June 2025, the SGSA conducted stadium reviews and capacity calculations of four grounds in preparation for the August 2025 Confederation of African Football (CAF) African Nations Championship (CHAN) Tournament, funded directly by CAF.

Two teams of SGSA Inspectors, led by Ken Scott and Tim Burgin were sent to complete this activity over a seven-day period with the first team reviewing the Kasarani and Nyayo National Stadiums in Kenya and the second team reviewing the Benjamin Mkapa National Stadium in Tanzania and the Mandela National Stadium in Uganda.

SGSA issued its findings and recommendations to CAF's Head of Safety and Security for consideration and action.

## Men's UEFA European Championships 2028

The SGSA is working closely with UK and Ireland delivery team which is overseeing the preparations for the men's UEFA European Championships 2028. This includes providing strategic support and the development of tournament standards for the venues across the host nations of England, Ireland, Scotland and Wales.

As part of its support, SGSA takes part in quarterly working groups looking at technical elements for the event and its standards. In addition, we will be undertaking advisory work in relation to the Aviva Stadium in Dublin.

In Autumn 2026, the Council of Europe will be conducting a monitoring visit to the UK to assess the preparations for the 2028 championships. The SGSA is closely involved in the preparations for this visit.

## European Athletics Championships 2026

Alexander Stadium in Birmingham is hosting the 2026 European Athletics Championships. The SGSA has been supporting the planning for the event by attending Safety Advisory Groups, providing advice and guidance to the organising committee and reviewing the safety certificate and plans.

# Delivery of Balance S4 Project

## Overview

In 2025 the SGSA led the Balance S4 project for the Council of Europe's Sport Division to strengthen understanding and practice of the "safety and service" pillars of the St-Denis Convention across Europe. The project combined research, capacity building and practical guidance to raise standards at sports grounds and improve the visibility of safety and service measures.

## Key activities

The programme focused on three interlinked strands: safety and service research; awareness-raising workshops, conferences and trainer/capacity-building seminars; and the development and publication of practical guidance to promote best practice. These were delivered via the following:

- Europe-wide research on the current approaches and levels of 'safety' and 'service' offered at sports grounds in each country;
- Delivery of two 'train the trainer' sessions – one on safety and a second on service; and
- An observational visit to the Women's Euros in Switzerland.

Findings from the research and training informed the drafting of guidelines and a companion training toolkit, plus a guide to effective training delivery. The toolkit and guidance were tested in a full-day pilot session in Portugal in November 2025 and subsequently used to deliver training in Poland.

## Impact

The SGSA presented the project's final findings to the Council of Europe in Strasbourg in December 2025. The project concluded with the publication of the guidelines aimed at improving safety and service standards across Europe.

## Next steps

In April 2026, the Council of Europe's Committee on Safety and Security at Sports Events (T-S4) approved the Safety and Service Essentials and Guidelines documents drafted by the SGSA. These have now been converted into a formal recommendation within the TS-4 Convention, reinforcing the SGSA's status and position in Europe.

# European-wide activities

## Council of Europe – TS4 Committee & Sub-committee on International Events

The TS4 Committee on Safety and Security at Sports Events is responsible for monitoring the application of the St-Denis Convention and make recommendations. The SGSA attends these meetings as part of the UK delegation, alongside the UK Football Policing Unit.

The TS4 Committee includes a sub-group monitoring committee, which monitors the compliance of the member states of the St-Denis Convention. The SGSA is a central part of this team. During 2025-26, the SGSA was part of monitoring visits in Hungary in October 2025 and Portugal in March 2026.

# Working internationally

## Mission to China

As part of ongoing efforts to share UK expertise on stadium safety and event management, a visit to China took place in September 2025, arranged by the Department for Business and Trade.

With China's growing interest in professional sports, particularly football, this visit provided the opportunity to share how safety at sports grounds in the UK is delivered using a risk-based approach.

The mission included seminars in Shanghai and Beijing, involving leading figures from the municipal and local sports sectors, along with senior officials from the General Administration of Sport of China.

The visit proved to be a valuable opportunity to showcase the UK's world leading expertise in sports safety.

As a result of the visit, the SGSA is exploring, via the Department for Business and Trade, an agreement with the Chinese Government to undertake a translation of the Green Guide so that it can be more easily deployed in China.

## International delegations

In July 2025, the SGSA hosted a delegation of South Korean researchers and policymakers involved in developing a framework for safety management on behalf of the Korean Government. The team were keen to hear best practices of regulation and policies, with a focus on the SGSA's regulatory role, the Green Guide and the UK policies for the safety of sports facilities.

In September 2025, the SGSA was part of a Department of Business and Trade led session with the Moroccan Foundation 2030, the group responsible for delivering Morocco's role in the men's FIFA World Cup 2030 as joint hosts along with Spain and Portugal. The event showcased the experience of UK businesses in supporting and delivering major sporting events, and the SGSA confirmed its commitment to supporting Morocco and all the host nations, to ensure that the 2030 World Cup is delivered safely, securely and with service at the forefront.

In March 2026, the SGSA hosted a delegation from Uruguay at Brentford FC. The meeting's aim was to share learnings of how safety at football grounds has improved in the UK, and how the lessons can be shared in Uruguay.

## Guidance development

During 2025-26, work formally commenced towards the next (seventh) edition of the Guide to Safety at Sports Grounds (also known as 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.

Topics being considered for inclusion are:

- 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 reviewed, researched and developed as the project progresses.

Internal governance structures have also been established in order to monitor the project plan, risks and budget for this extensive piece of work.

# SGSA Conference 2025

The SGSA Conference 2025 took place at Aintree Racecourse on Tuesday 20 May. The event brought together the sector, with 370 delegates booked and all tickets sold.

Feedback from the event was overwhelmingly positive:

**97%**

of delegates rated the **speakers** as excellent or very good

**90%**

of delegates rated the **relevance of content** as excellent or very good

**100%**

of delegates rated the **organisation** as excellent or very good

**98%**

of delegates rated the **conference overall** as excellent or very good

## Priorities 2026-27

- Strengthen the SGSA's reputation for developing industry leading guidance, particularly progressing the work towards the next edition of the Green Guide.
- Collaborate with leading sporting and safety bodies and membership at key committees, including FIFA and the Council of Europe.
- Develop and implement opportunities for strategic and technical involvement at major events in the UK and internationally.
- Continue to develop and deliver SGSA's advisory services within the UK and internationally, further embedding our existing contracts and work with WSL, ECB and the Northern Ireland, Scotland and Wales authorities.
- Champion sports grounds safety through industry leading events, in particular the delivery of the SGSA annual conference.



# Operational excellence



# Strategic priorities

- **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.

## 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 £2,015,841 (£1,796,874 in 2024-25) against a departmental expenditure limit (DEL) set by DCMS of £2,601,000 (£2,049,000 in 2024-25).

### Income

Income at £507,965 (£461,672 in 2024-25) was an increase of 10.0%. This was driven by an growth in income from hosting our conference, although this was countered by an rise in associated costs and 2024-25 being the first full year that we could record income under the grant agreement with the Scottish Government to provide a dedicated inspector for Scotland.

### Staff costs

Overall staff costs at £1,955,211 (£1,735,526 in 2024-25) were an increase of 12.7% on the previous year. This was attributable to the public sector pay award that set a limit on average pay awards for 2025-26 of 3.25%, an increase in staff to cover our work in Scotland and Northern Ireland and a job evaluation exercise.

### Purchases of goods and services

At £542,880 (£504,947 in 2024-25) overall purchases of goods and services (excluding depreciation) increased by 7.5% from 2024-25.

Travel and subsistence costs increased from the previous year as we recruited more inspectors to cover our work in Scotland and Northern Ireland, although these costs are recoverable under the respective contracts.

Office supplies costs have increased significantly due to investment in our cyber security protections and first-year costs associated with our IT support contract.

Savings on postage and photocopying are as a result of these costs now being included within the service charge element of our accommodation costs. We also achieved significant savings in our telephone costs by renegotiating our telephony contract.

## Capital expenditure

Capital expenditure amounted to £13,933 (£64,474 in 2024-25) against a capital departmental expenditure limit (CDEL) set by DCMS of £20,000 (£65,000 in 2024-25).

The Statement of Financial Position as at 31 March 2026 shows net assets of £303,142 (£132,983 in 2024-25).

# Workforce

## Staff changes

The SGSA has continued to have low turnover of staff during 2025-26.

In May 2025, Nigel Goddard joined us as the Northern Ireland Inspector, providing dedicated support for our ongoing contract with Sport Northern Ireland.

Guy Widdowson joined the SGSA as an Inspector in July 2025 replacing Geoff Galilee who retired in May 2025 after 12 years with us.

In February 2026, Joe Saunders joined the organisation as an additional Inspector.

## Passing of Lou Elliston

In September 2025, the SGSA lost a former colleague, Lou Elliston. Lou was a powerful advocate for public safety, working with the SGSA (and its predecessor Football Licensing Authority) for over 20 years from 2002 until her retirement in 2023. Prior to this, she had been a police officer for 30 years, retiring as a Superintendent in the Metropolitan Police.

Lou will be remembered for her dedication, tenacity and wit. She was a true original and is sorely missed by all who knew her.

# 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 SGSA leadership use the results to identify any potential issues and implement further discussions or processes to address underlying problems. Over the last year, this work has focused in the following areas:

- Strategy development and the direction of the organisation; and
- Learning and development.

In October 2025, the People Survey was run for the eighth time, and the results were some of the strongest since the survey started.

## Results

### 100% of staff agree:

The work I do is both interesting and challenging (up 10 percentage points)

I can rely on colleagues to give help and support (up 10 percentage points)

The SGSA offers flexible working arrangements (up 5 percentage points)

I find it easy to discuss matters openly with my line manager (up 5 percentage points)

The most significant percentage point increases over the past year included:

**92%**

of staff agree they have a clear understanding of their role and responsibilities – up 22 percentage points

**86%**

of staff agree they have a good understanding of SGSA's goals/direction – up 23 percentage points

**83%**

of staff agree that the SGSA works together really well as a team – up 23 percentage points

Only limited areas saw reductions this year:

**92%**

feel they are treated fairly at work – a reduction of 3 percentage points

**83%**

agree that open and candid debate is encouraged – a reduction of 2 percentage points

**79%**

agree they are kept well informed of matters that affect them – a reduction of 6 percentage points

# Strengthening SGSA's IT and Information Security

## Overview

As part of the Strategy 2030, the SGSA is committed to maximising impact through improvements in our tools, processes and capabilities. Fundamental to this is leveraging IT systems to support our regulatory and advisory activities. During 2025-26 the organisation delivered a focused programme to reinforce its IT architecture, elevate security practices, and improve information management.

## Key achievements

- **Certifications:** Achieved Cyber Essentials and Cyber Essentials Plus, demonstrating foundational controls.
- **Security testing and resilience:** Implemented a structured programme of vulnerability scanning, penetration testing and a crisis response exercise for the Business Continuity Plan, validating existing procedures, identifying gaps and strengthening capabilities.
- **Policy and governance:** Reviewed and updated information security policies creating a consistent framework for managing information risk.
- **Digital capability refresh:** Replaced computing and mobile hardware, onboarded a new IT support supplier, and developed new forms and reports to improve operational efficiency.
- **Data management and usage:** Established stronger data governance practices and improved data handling and interrogation processes, which have enabled more productive reporting and analytics opportunities.

## Impact

- Reduced exposure to common online threats and improved evidence of due diligence through certification.
- Faster, more effective incident detection and response, lowering the likelihood of prolonged outages or successful attacks.
- Clearer governance and consistent controls across the organisation, supporting safer handling of information.
- Improved staff productivity and service delivery through modern hardware, streamlined support, and more effective digital tools.

## Next steps

The SGSA will continue with prioritising its IT systems and services as a foundational part of its operations. This will include through vulnerability scanning, scheduled Cyber Essentials Plus reassessments and training for staff. A focus will be a records management project to improve the storage, retention and archiving of documents.

# Reviewing internal processes

To support our operational excellence strategic aim, several internal process reviews took place through the year to ensure they were effective. This included Standard Operating Procedures and Crisis Management Plans.

As part of this, the Government Internal Audit Agency conducted an audit on the SGSA's incident response arrangements. This achieved a 'Substantial' classification, confirming the framework of governance, risk management and control is adequate and effective.

## Risk appetite

In September 2025, the SGSA Board convened to undertake a 'risk appetite' session. This focused on assessing the nature and extent of the principal risks that the organisation is exposed to and is willing to take to achieve its objectives and ensure that planning and decision-making reflects this assessment. As part of this exercise, the Board considered four scenarios, each covering a specific category of risk: reputational, legal, operations and data and information management.

As a result of this exercise, the Board agreed on the risk appetite for each category. This will be used to inform future decision making by the Board.

# Sustainability

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 500m<sup>2</sup> 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 contract with Corporate Travel Management provides 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.

# Priorities 2026-27

- Identify opportunities for investing in our workforce, in particular through a training needs analysis and implementation.
- Continue progress and improvements to safeguard our internal management information through the strategic use of technology and cyber security processes.
- Progress work to strengthen our evidence base, particularly through supporting research projects and structured engagement with academia.

# Commitment to Equality

The SGSA is under a positive duty to advance equality of opportunity, eliminate discrimination and foster good relations when exercising its 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 2025-26, 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.
- Continued research work on the crowd movements of different demographics at sports grounds, to support the guidance to be developed for the next edition of the Green Guide.
- Promoted equality, diversity and accessibility across sports grounds safety via communication channels, in particular the SGSA website.

# 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. This Performance Report details the priorities for the next year. The following outlines additional matters under the SGSA's consideration.

## 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.

This will continue to be a focus of the SGSA's support provided to sports grounds and local authorities, as well as part of the advice provided in future guidance.

## 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 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.

Whilst the SGSA has no regulatory oversight remit when sports grounds are used for events other than designated football matches, the team does provide strategic and operational advice to venues and local authorities to support the safe delivery of events. Future considerations for the SGSA will include how this is effectively and consistently delivered, and ensuring that the appropriate support is provided in our guidance.

**Giles Smith**  
Chief Executive  
25 June 2026

# 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

As at 31 March 2026



#### **Martin Esom**

Chair, Audit & Risk Committee  
Reappointed 14/03/2026  
until 13/03/2029



#### **Emma Clancy**

Appointed 12/01/2026  
until 11/01/2029



#### **Aoife Hunt MBE**

Appointed 12/05/2025  
until 11/05/2028



#### **Bradley Pritchard**

Reappointed 14/03/2026  
until 13/03/2029



#### **Russell Procter**

Appointed 12/01/2026  
until 11/01/2029



#### **Kate Staples**

Appointed 12/01/2026  
until 11/01/2029

### 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/](https://sgsa.org.uk/about-us/governance/).

Chief Executive and Accounting Officer



**Giles Smith**

Inspectorate



**Ken Scott MBE**  
Deputy Chief Executive  
and Head of Inspectorate



**Martin Girvan**  
Deputy Head of Inspectorate



**Wendy Harnan-Kajzer**  
Deputy Head of Inspectorate



**Tim Burgin**



**Matty Butcher**



**Nigel Goddard**  
Northern Ireland Inspector



**Mark Holland**



**Carl Krueger**



**Jill McCracken**



**Garry O'Hagan**  
Scotland Inspector



**Ann Ramage**



**Andy Robinson**



**Joe Saunders**



**Mark Smith**



**Jo Welford**



**Guy Widdowson**

## 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**

Deputy Communications Manager

## 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 25, the SGSA appointed Nigel Goddard as a part-time Inspector for Northern Ireland in May 2025. In addition, Guy Widdowson and Joe Saunders were both appointed as full-time Inspectors, in July 2025 and February 2026 respectively.

Geoff Galilee retired from the SGSA in May 2025.

## 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 (2024-25: 100%).

# 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, statement of financial position, 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 2025-26 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	4/4	-
Jane Sawyers	4/4	-
Martin Esom	6/6	3/3
Bradley Pritchard	4/6	2/3
Jon Sellins	4/5	3/3
Aoife Hunt	4/6	-
Emma Clancy	2/2	-
Russell Procter	2/2	-
Kate Staples	2/2	-

## Board considerations

During 2025-26, the Board considered:

- Licensing;
- Licensed standing internal review;
- Business planning and key performance indicators;
- People survey;
- The Terrorism (Protection of Premises) Act 2025;
- Risk appetite;
- Injury statistics;
- Advisory services;
- The review of the Guide to Safety at Sports Grounds (Green Guide); and
- Alternative uses of sports grounds.

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, and 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 2025-26 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 2025-26. All meetings were attended by the Chief Executive, Head of Corporate Services and by representatives of internal and external audit.

The Committee reports on its work to the full Board. In 2025-26 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 2025-26 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 opinion of the internal auditors (who identified no significant issues of internal control in 2025-26) 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 assurance he has received from the internal auditor and his management team and that he can approve the Annual Report and Accounts 2025-26.

## Risk and control framework

As part of its oversight of spectator safety at 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 SGSA follows the principles of HM Treasury's publication Management of Risk – Principles and Concepts ('The Orange Book');
- 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 2025-26.

## 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; and
- Other unethical conduct.

During 2025-26 there were no whistleblowing allegations made (2024-25: none).

## Complaints submitted to the Parliamentary Ombudsman

During 2025-26 there were no complaints about the SGSA submitted to the Parliament Ombudsman (2024-25: 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 2025-26, 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 2026)

Risk	Mitigation
Serious incident(s) at a ground licensed or advised by SGSA	<ul style="list-style-type: none"> <li>• Enforcement approach is driving voluntary action.</li> <li>• Head of Inspectorate's appointment to the UEFA Health and Safety expert panel.</li> <li>• Development of new standard operating procedures to support enforcement.</li> <li>• Licence, ground and local authority assessments help ensure visibility of risks and issues.</li> <li>• Near misses identified and followed up in a systematic way.</li> <li>• Lessons learned reviews take place following significant events.</li> <li>• Confirmation from DCMS on approach to take with WSL.</li> </ul>
SGSA receives insufficient funding to support the business	<ul style="list-style-type: none"> <li>• Regular liaison with DCMS Finance and Policy teams regarding the SGSA financial situation.</li> </ul>
Insufficient capacity and capability of staff and Board to deliver the corporate strategy	<ul style="list-style-type: none"> <li>• Recruitment of staff member with data analysis expertise.</li> <li>• Review of job descriptions is helping us to revisit what skills and experience we require.</li> <li>• Existence of standard operating procedures and improved reporting aid continuity.</li> <li>• Improved induction processes for staff.</li> <li>• Introduction of specialist allowances.</li> <li>• Drawing on external specialist advisors where possible, such as legal and HR.</li> </ul>
SGSA loses access to vital systems or data	<ul style="list-style-type: none"> <li>• Outsourcing of IT support to external company.</li> <li>• Business Continuity Plan in place.</li> <li>• Actively seek advice from DCMS and Whitehall on cyber issues.</li> <li>• Review of cyber security capabilities by GIAA.</li> <li>• Cyber Essentials self-assessment completed.</li> <li>• Cyber Essentials Plus accreditation received.</li> </ul>
Detrimental effect of changes to the regulatory landscape on SGSA	<ul style="list-style-type: none"> <li>• Close engagement with relevant parties including Home Office, SIA and CQC.</li> </ul>
Local authorities not undertaking their statutory responsibilities with respect to licensed grounds	<ul style="list-style-type: none"> <li>• Local authority audit regime in place.</li> <li>• Regular attendance at SAGs.</li> <li>• Support to local authorities through training.</li> <li>• Monitoring of near misses and reporting back to SAGs.</li> <li>• Highlighting of local authority resourcing issues to MHCLG.</li> <li>• Escalation methods in place, including CEO to CEO letters.</li> </ul>

## 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 2025-26 the SGSA's internal auditors carried out reviews of the governance of pay, the SGSA's incident response arrangements, and the use of data and management information. Overall, they concluded that whilst some improvements were recommended to enhance the adequacy and effectiveness of the framework of governance, risk management and control, the SGSA's framework of internal control was fundamentally effective.

During the year, we received 92 Freedom of Information requests from 12 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 2025-26.

## 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

25 June 2026

# Remuneration and Staff Report

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

## Service contracts

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

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

Further information about the work of the Civil Service Commission can be found at [www.civilservicecommission.org.uk](http://www.civilservicecommission.org.uk).

## Remuneration Policy

Remuneration of SGSA staff excluding members of the Board is set within the Civil Service Pay Guidance 2025-26 for staff below Senior Civil Servant (SCS) grade, and the 2025-26 Senior Civil Service Pay Framework for our only SCS member of staff, the Chief Executive Officer.

## Chair (audited)

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

The Chair's salary of £36,260 (2024-25: £36,260) (full-time equivalent £90,650) (2024-25: £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 2025-26 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.

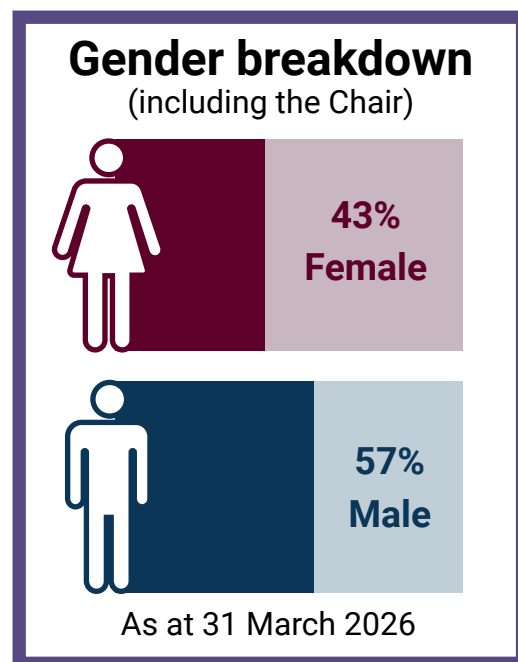
## Board Members (audited)

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 2025-26 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 2025-26 Board Members' travel and subsistence totalled £4,495 (£4,986 in 2024-25). 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	2025-26 £	2024-25 £
Jil Matheson	2,253	3,048
Jane Sawyers	1,988	2,120
Martin Esom	3,710	2,783
Bradley Pritchard	2,518	2,650
Jon Sellins	2,253	2,385
Aoife Hunt	1,325	-
Emma Clancy	530	-
Russell Procter	530	-
Kate Staples	530	-



## Chief Executive (audited)

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

Single total figure of remuneration								
	Salary		Bonus payments		Pension benefits to nearest £1,000*		Total remuneration	
	2025-26 £'000	2024-25 £'000	2025-26 £'000	2024-25 £'000	2025-26 £	2024-25 (Restated)** £	2025-26 £'000	2024-25 (Restated)** £'000
Giles Smith	95-100	80-85***	5-10	-	45,000	102,000	145-150	180-185

\* 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.

\*\* Incorrect valuation provided by the pension administrator MyCSP in 2024-25 and subsequently corrected in 2025-26.

\*\*\* 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

The bonus paid to the Chief Executive is 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.

Bonuses paid to other staff are a single one-off payment made to eligible staff and in-year awards for staff who have undertaken an outstanding piece of work.

## 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 2025-26 the full-time equivalent banded remuneration of the highest-paid director was £100-£105k (2024-25: £90-£95k). This was 1.7 times the median remuneration of the workforce (excluding the highest-paid director) which was £58,051 (2024-25: 1.6 times the median remuneration of £56,351).

The table below shows further analysis of the pay ratios.

Year	25th Percentile Pay Ratio	Median Pay Ratio	75th Percentile Pay Ratio
2025-26	1.8	1.7	1.6
2024-25	1.7	1.6	1.5

## Pay and benefits of employees

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

Year	25th Percentile total remuneration (salary element)	Median total remuneration (salary element)	75th Percentile total remuneration (salary element)
2025-26	£54,964 (£54,695)	£58,051 (£56,681)	£63,736 (£62,390)
2024-25	£54,002 (£52,915)	£56,351 (£54,901)	£60,372 (£59,176)

In 2025-26 and 2024-25 no employees received remuneration in excess of the highest-paid director. Banded remuneration ranged from £35-40k to £100-105k (2024-25: £30-£35k to £90-£95k).

## Percentage change in remuneration from 2024-25

On average, employees, not including the highest paid director, had a remuneration increase of 7%. The highest paid director had a remuneration increase of 3.25%. All employees received an annual salary award.

Percentage change in total remuneration	Highest paid director	Average of total employees
Change from 2024-25	3.25%	7%

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.

Percentage change in bonuses payable	Highest paid director	Average of total employees
Change from 2024-25	- *	-6.7%

\*The highest paid director received no bonus in 2024-25.

## 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), a defined benefit scheme which is divided into different sections – classic, premium, and classic plus providing benefits on a final salary basis, and nuvos providing 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, are in alpha.

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. Instead of the defined benefit arrangements, employees may opt for a defined contribution pension with an employer contribution, the partnership pension account.

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.

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. This is known as “rollback”.

For members who are in scope of the public service pension remedy, the calculation of their benefits for the purpose of calculating their Cash Equivalent Transfer Value and their single total figure of remuneration, as of 31 March 2025 and 31 March 2026, reflects the fact that membership between 1 April 2015 and 31 March 2022 has been rolled back into the PCSPS. Although members will in due course get an option to decide whether that period should count towards PCSPS or alpha benefits, the figures show the rolled back position i.e., PCSPS benefits for that period.

Further details about the Civil Service pension arrangements can be found at the website: [www.civilservicepensionscheme.org.uk](http://www.civilservicepensionscheme.org.uk).

## Cash equivalent transfer values (CETV)

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member’s accrued benefits and any contingent spouse’s pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies.

The figures include the value of any pension benefit in another scheme or arrangement which the member has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their buying additional pension benefits at their own cost.

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

## Real increase in CETV

This reflects the increase in CETV that is funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

## Pensions benefits (audited)

	Accrued pension at pension age as at 31 March 2026 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31 March 2026	CETV at 31 March 2025	Real increase in CETV
	£'000	£'000	£'000	£'000	£'000
Giles Smith	30 - 35 plus a lump sum of 75 - 80	2.5 - 5 plus a lump sum of 0 - 2.5	684	615	31

## Staff report

### Average number of persons employed (audited)

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

	2025-26	2024-25
Directly employed	21.3	19.9
Seconded	1.0	1.4

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

	2025-26	2024-25
SCS1	1.0	0.9
Below SCS1	21.3	20.4

## Staff costs (audited)

	2025-26			2024-25
	Permanently employed staff £	Others* £	Total £	Total £
Wages and salaries	1,342,633	50,305	1,392,938	1,262,954
Social security costs	182,372	5,609	187,981	141,750
Other pension costs	374,292	-	374,292	330,822
<b>Sub total</b>	<b>1,899,297</b>	<b>55,914</b>	<b>1,955,211</b>	<b>1,735,526</b>
Less recoveries in respect of outward secondments	-	-	-	(50,466)
<b>Total net costs</b>	<b>1,899,297</b>	<b>55,914</b>	<b>1,955,211</b>	<b>1,685,060</b>

\* 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 2026 was as follows:

Gender	Chief Executive	Inspectorate	Secretariat	Total
Male	1	12	6	19
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 2025-26 (2024-25: 0.2).

**Giles Smith**

Chief Executive

25 June 2026

# Parliamentary Accountability and Audit Report

## **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 2025-26 (2024-25: no instances).

## **Data loss disclosure**

The SGSA has suffered no protected personal data incident during 2025-26 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 2025-26 (2024-25: no packages agreed).

## **Tax assurance**

The SGSA has no off-payroll appointments (2024-25: 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 2025-26 (2024-25: none).

## **Gifts (audited)**

There were no gifts given or received that exceeded £300,000 in 2025-26 (2024-25: none).

## **Remote contingent liabilities (audited)**

There were no remote contingent liabilities that require disclosure in 2025-26 (2024-25: none).

## **Monitoring spending on consultancy and temporary staff**

During 2025-26 the SGSA spent £13,933 on consultancy services (2024-25: £1,094) and nil on temporary staff (2024-25: nil).

## **Regularity of expenditure (audited)**

For the year ended 31 March 2026, 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 2025-26.

## **Giles Smith**

Chief Executive  
25 June 2026

# 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 2026 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 2026;
- 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 2026 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, Managing Public Money and the Football Spectators Act 1989
- 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 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, the Football Spectators Act 1989, the DCMS Framework Agreement, and relevant taxation, pensions and employment 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, 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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my certificate/report.

### **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

**26 June 2026**

# Accounts

# Statement of Comprehensive Net Expenditure

## For the year ended 31 March 2026

	Note	2025-26 £	2024-25 £
<b>Expenditure</b>			
Staff and Board costs	2	1,955,211	1,735,526
Purchases of goods and services	3	542,880	504,947
Depreciation	3 & 6	25,715	18,073
		<b>2,523,806</b>	<b>2,258,546</b>
<b>Income</b>			
Income from activities	4	477,945	419,311
Income from sales of publications	4	30,020	42,361
		<b>507,965</b>	<b>461,672</b>
<b>Net expenditure for the financial year</b>		<b>2,015,841</b>	<b>1,796,874</b>

All income and expenditure relates to continuing activities.

The notes on pages 72 to 82 form part of these Accounts.

# Statement of Financial Position

**As at 31 March 2026**

	Note	2025-26 £	2024-25 £
<b>Non-current assets</b>			
Tangible assets	6	73,106	86,402
<b>Total non-current assets</b>		<b>73,106</b>	<b>86,402</b>
<b>Current assets</b>			
Trade receivables and other current assets	7	183,821	221,920
Cash and cash equivalents	8	364,620	162,923
<b>Total current assets</b>		<b>548,441</b>	<b>384,843</b>
<b>Current liabilities</b>			
Trade payables and other current liabilities	9	(318,405)	(338,262)
<b>Total current liabilities</b>		<b>(318,405)</b>	<b>(338,262)</b>
<b>Total assets less liabilities</b>		<b>303,142</b>	<b>132,983</b>
<b>Taxpayers' equity</b>			
General reserve		303,142	132,983

**Giles Smith**  
Chief Executive  
25 June 2026

The notes on pages 72 to 82 form part of these Accounts.

# Statement of Cash Flows

## For the year ended 31 March 2026

	Note	2025-26 £	2024-25 £
<b>Cash flows from operating activities</b>			
Net expenditure for the financial year		(2,015,841)	(1,796,874)
Depreciation	3 & 6	25,715	18,073
Loss on disposal of fixed assets	3	1,514	-
Decrease / (Increase) in trade receivables and other current assets	7	38,099	(122,334)
(Decrease) / Increase in trade payables and other current liabilities	9	(19,857)	45,172
<b>Net cash outflow from operating activities</b>		<b>(1,970,370)</b>	<b>(1,855,963)</b>
<b>Cash flows from investing activities</b>			
Purchase of plant and equipment	6	(13,933)	(64,474)
<b>Net cash outflow from investing activities</b>		<b>(13,933)</b>	<b>(64,474)</b>
<b>Cash flows from financing activities</b>			
Grant-in-aid from parent Department		2,186,000	1,689,331
<b>Net cash inflow from financing activities</b>		<b>2,186,000</b>	<b>1,689,331</b>
<b>Net financing</b>			
<b>Net increase / (decrease) in cash and cash equivalents in the period</b>		<b>201,697</b>	<b>(231,106)</b>
<b>Cash and cash equivalents at the beginning of the period</b>	8	<b>162,923</b>	<b>394,029</b>
<b>Cash and cash equivalents at the end of the period</b>	8	<b>364,620</b>	<b>162,923</b>

The notes on pages 72 to 82 form part of these Accounts.

# Statement of Changes in Taxpayers' Equity

## For the year ended 31 March 2026

	<b>General reserve £</b>
<b>Balance at 31 March 2024</b>	<b>240,526</b>
Net expenditure for 2024-25	(1,796,874)
Grant-in-aid	1,689,331
<b>Balance at 31 March 2025</b>	<b>132,983</b>
Net expenditure for 2025-26	(2,015,841)
Grant-in-aid	2,186,000
<b>Balance at 31 March 2026</b>	<b>303,142</b>

The notes on pages 72 to 82 form part of these Accounts.

# Notes to the Accounts

## 1. Statement of accounting policies

These financial statements have been prepared in accordance with the 2025-26 Government Financial Reporting Manual (FReM) issued by HM Treasury.

The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. They are also prepared in accordance with the Sports Grounds Safety Authority Act 2011 and directions issued by the Secretary of State for Culture, Media and Sport.

Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the SGSA for the purposes of giving a true and fair view has been selected. The particular policies adopted by the SGSA are described below.

They have been applied consistently in dealing with items that are considered material to the Accounts.

No statement of other comprehensive expenditure has been prepared as all income and expenditure is reported in the Statement of Comprehensive Net Expenditure.

## **Going concern**

The Audit and Risk Committee considered all factors that may influence the SGSA within the next 12 months before the financial statements were approved. The use of the going concern basis of accounting is appropriate because, if 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 2026-27, and there are no indications that it will not receive sufficient funding in future years through a combination of grant-in-aid received (funded in part by the licence fee) and advisory income. Therefore, the Annual Report and Accounts have been produced and presented on a going concern basis.

## **Accounting convention**

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

## **Government grants**

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

## **Revenue recognition**

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

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

## **Licence fee income**

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 useful economic lives used were as follows:

IT equipment	–	4 years
Furniture and fittings	–	10 years

### IFRS 16 Leases and right-of-use assets

During 2025-26 the SGSA did not enter into any new leases.

### Standards issued but not yet effective

#### IFRS 18 Presentation and disclosure in financial statements

IFRS 18 will replace IAS 1 Presentation of Financial Statements and is effective for annual reporting periods beginning on or after the 1 January 2027 in the private sector. The impact of IFRS 18 on the public sector is still being assessed, and a decision has not yet been taken on an implementation date.

## 2. Staff and Board costs

	2025-26			2024-25		
	Staff*	Chair and Board**	Total	Staff*	Chair and Board**	Total
	£	£	£	£	£	£
Wages, salaries and fees	1,342,633	50,305	<b>1,392,938</b>	1,213,444	49,510	<b>1,262,954</b>
Social security costs	182,372	5,609	<b>187,981</b>	137,950	3,800	<b>141,750</b>
Other pension costs	374,292	-	<b>374,292</b>	330,822	-	<b>330,822</b>
<b>Total costs</b>	<b>1,899,297</b>	<b>55,914</b>	<b>1,955,211</b>	<b>1,682,216</b>	<b>53,310</b>	<b>1,735,526</b>

\* Permanent contracts

\*\* Fixed-term contracts

### 3. Purchases of goods and services

	2025-26 £	2024-25 £
<b>Running costs</b>		
Travel and subsistence*	159,772	122,692
Training and recruitment	6,925	17,206
Rent and rates	15,572	16,269
Accommodation, cleaning, heating and lighting	27,533	19,946
Postage, telephone and broadband	6,571	34,615
Office supplies, printing and stationery	109,971	63,621
SGSA Conference	60,264	53,682
External audit fees	31,500	30,000
Internal audit fees	35,986	30,895
Legal fees	13,933	1,094
Other professional fees	71,325	114,938
Loss / (Gain) on foreign exchange	2,014	(11)
<b>Total running costs</b>	<b>541,366</b>	<b>504,947</b>
<b>Non-cash items</b>		
Depreciation	25,715	18,073
Loss on disposal of fixed assets	1,514	-
<b>Total</b>	<b>568,595</b>	<b>523,020</b>

\* Includes Board Member travel and subsistence of £4,495 (£4,986 in 2024-25).

## 4. Income

	2025-26 £	2024-25 £
Sale of publications	30,020	42,361
Income from contracts with customers – UK	235,252	289,243
Income from contracts with customers – Overseas	73,727	15,517
SGSA Conference	69,539	60,343
Other income	99,427	54,208
<b>Total</b>	<b>507,965</b>	<b>461,672</b>

### Income by geographical area

Area	2025-26 £	2024-25 £
UK	434,238	446,155
Other countries	73,727	15,517
<b>Total</b>	<b>507,965</b>	<b>461,672</b>

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 2026/27 season were issued to licensed grounds in February 2026.

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 2026/27 licensing period at £1,820,100 (2025/26: £1,809,900). This overall fee is allocated to grounds based on their average attendances over the last two seasons. For the two clubs that are promoted to the English Football League from the Enterprise National League each year the licence fee is their half share of the total licence fee for the two relegated clubs.

For the 2026/27 licensing period, the Principality Stadium has applied for a SGSA licence. As the venue has not hosted any designated football matches in the last two seasons, the licence fee is allocated based on the safe capacity of the ground, as outlined in the General Safety Certificate.

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.

	2025-26 £	2024-25 £
<b>Balance at 1 April</b>	1,809,900	1,743,500
Licence fees invoiced	1,820,100***	1,809,900**
Licence fee paid over to the Secretary of State	(1,809,900)**	(1,743,500)*
<b>Balance at 31 March</b>	1,820,100***	1,809,900**
Comprising:		
Amount received and due to be paid over to the Secretary of State	266,500	442,200
Amount not yet received and due to the Secretary of State	1,553,600	1,367,700

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

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

\*\*\* Relates to fee for 2026/27 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

<b>2025-26</b>	<b>IT equipment £</b>	<b>Furniture and fittings £</b>	<b>Total £</b>
<b>Cost or valuation</b>			
At 1 April 2025	161,780	6,000	167,780
Additions	13,933	-	13,933
Disposals	(1,968)	-	(1,968)
<b>At 31 March 2026</b>	<b>173,745</b>	<b>6,000</b>	<b>179,745</b>
<b>Depreciation</b>			
At 1 April 2025	79,180	2,198	81,378
Charged in year	25,115	600	25,715
Disposals	(454)	-	(454)
<b>At 31 March 2026</b>	<b>103,841</b>	<b>2,798</b>	<b>106,639</b>
<b>Net book value at 31 March 2025</b>	<b>82,600</b>	<b>3,802</b>	<b>86,402</b>
<b>Net book value at 31 March 2026</b>	<b>69,904</b>	<b>3,202</b>	<b>73,106</b>

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

All assets are owned by the SGSA.

## 7. Trade receivables and other current assets

Amounts falling due within one year:	2025-26 £	2024-25 £
Prepayments*	74,637	84,031
Receivables due to contracts with customers	109,184	135,293
Other receivables	-	2,596
<b>Total</b>	<b>183,821</b>	<b>221,920</b>

\* All of which relates to goods and services.

## 8. Cash and cash equivalents

	2025-26 £	2024-25 £
Balance at 1 April 2025	162,923	394,029
Net change in cash and cash equivalents	201,697	(231,106)
<b>Balance at 31 March 2026</b>	<b>364,620</b>	<b>162,923</b>
The following balances at 31 March 2026 were held at:		
<b>Commercial banks and cash in hand</b>	<b>364,620</b>	<b>162,923</b>

## 9. Trade payables and other current liabilities

Amounts falling due within one year:	2025-26 £	2024-25 £
Other taxation and social security	86,497	67,072
Trade payables	8,399	27,930
Accruals	60,435	46,858
Accrued annual leave	56,347	50,041
Deferred income	106,727	146,361
<b>Total</b>	<b>318,405</b>	<b>338,262</b>

## 10. Contract balances

	2025-26 £	2024-25 £
Other receivables, which are included in trade receivables and other current assets (Note 7)	-	2,596
Contract assets (Receivables due to contracts with customers – Note 7)	109,184	135,293

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:

	2025-26 £
<b>Contract assets at the beginning of the period</b>	<b>135,293</b>
Decrease due to cash received	(135,293)
Transfer from contract assets to receivables	109,184
<b>Contract assets at the end of the period</b>	<b>109,184</b>

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 2026, the aggregate amount of the transaction price relating to the remaining performance obligations is £209,000 (2024-25: £367,000).

## 11. Financial instruments

As the vast majority of cash requirements of the SGSA are met through grant-in-aid received from DCMS, financial instruments play a more limited role in creating risk than would apply to a non-public sector body of a similar size. The majority of financial instruments relate to contracts to buy non-financial items in line with the SGSA's expected purchase and usage requirements and the SGSA is therefore exposed to little credit, liquidity or market risk. As the SGSA is able to undertake work for organisations outside of England and Wales there is a small exposure to risk of loss on foreign exchange transactions. In 2025-26 the SGSA experienced a loss on foreign exchange transactions of £2,104 (2024-25: a gain of £11).

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 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 2026 (none at 31 March 2025).

## 13. Capital commitments

There were no capital commitments at 31 March 2026 (none at 31 March 2025).

## 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 2025-26 we received £2,186,000 in respect of grant-in-aid. In addition, the SGSA had a number of material transactions with HM Revenue and Customs in respect of employee tax deductions, employees and employer's national insurance costs of £541,629, the Government Property Agency for rent, rates and service charges amounting to £51,326 on our headquarters office at 10 South Colonnade, the Cabinet Office for employee's and employer's pension costs of £458,143. 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, senior manager or other related party has undertaken any material transactions with the SGSA during the year.

Details of remuneration for senior management personnel can be found in the Remuneration and Staff Report within the Accountability Report, available on page 53.

## 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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