

Annual Report and Accounts 2018-19

HC 2150





Sports Grounds Safety Authority

Annual Report and Accounts 2018-19

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

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Overview 2018-19



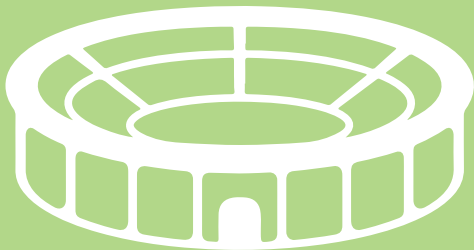
172

Match day visits
completed



162

Safety Advisory Group
meetings attended



94

Licences issued to Premier
League, English Football
League and international
stadia



51

Police training
sessions delivered



86%

of stakeholders say the
SGSA delivers a high-
quality service



£1,548,013

net expenditure
for 2018-19



83%

of staff say the SGSA
is a great place to work

709

sixth edition Green Guides sold in

30

countries around the world



£89,242

generated by
international projects



£297,017

of income generated
through advisory work

Foreword from Chair

I am pleased to introduce the Annual Report and Accounts for the Sports Grounds Safety Authority (SGSA) for 2018-19.

The last 12 months have been particularly productive for the SGSA. The team has balanced the regulatory duties of licensing football grounds and overseeing local authorities discharging their statutory obligations with an increase in advisory work for other sports, both in the UK and internationally. Importantly, the SGSA's work has been done prudently with an expenditure level just over £1.548million, below the limit of £1.627million set by the Department for Digital, Culture, Media and Sport (DCMS).

The publication of a new edition of the Guide to Safety at Sports Grounds (also known as the Green Guide) doesn't come around very often. The sixth edition, published in October 2018, was the culmination of two years of work by the SGSA team. Over that period, we spoke to clubs, emergency services, sport governing bodies, fans, engineers and others to make it the most comprehensive guidance document for sports ground safety in the world. It represents a significant investment for the organisation both financially and in staff time, but is something the whole organisation is rightly proud of. From the smallest clubs in the UK to the New York Police Department to architects in Australia, it is being used around the world to help sports grounds be as safe as possible for spectators.

Maintaining a strong relationship with DCMS is critical to our success. This year we have established a new working protocol which will continue to strengthen this alliance. Over the last year we have seen ministerial changes including Rt Hon Jeremy Wright MP taking over as the Secretary of State for Digital, Culture, Media and Sport and Mims Davies MP as the new Minister for Sport and Civil Society. We have already had positive meetings with the new minister and look forward to working with her in the future.

This year has also seen important SGSA personnel changes. Martyn Henderson took over as Interim Chief Executive from Karen Eyre-White, covering her maternity leave in August 2018. Martyn brings significant experience from government and has enabled the organisation to continue to develop and deliver under his leadership. In May 2019, Karen made the difficult decision to leave the organisation to pursue other opportunities. I was sorry to hear this, but fully understood the reasons. I am delighted that Martyn has accepted the offer to stay with the organisation for at least another year and know that he will continue to take the organisation forward.

In December 2018 we welcomed two new members to our diverse Board – former National Statistician and Chief Executive of the UK Statistics Authority, Dame Jil Matheson, and former Chief Constable of Staffordshire Police, Jane Sawyers QPM. Both provide a wealth of experience and expertise which will help to drive the organisation forward, particularly in relation to our data collection and evaluation procedures and our counter terrorism role. I am delighted that the excellent contributions of Susan Johnson, Philip Kolvin QC and David Mackinnon were recognised by the minister in their re-appointments for second three-year terms. During the year, we said goodbye to Derek Wilson, who has served on the Board for the last six years and I would like to thank him for his common sense advice and wise counsel.



Looking ahead, the next year will be dominated by two issues for the Board: the impending Spending Review and an in-depth organisational review. Both of these will provide the opportunity to reflect on past performance and will also enable us to refine our strategic objectives and help to future-proof the SGSA.

Finally, on behalf of the Board, I would like to thank all of the SGSA members of staff who continue to achieve so much with relatively little resource. The success of the organisation in ensuring sports grounds are safe for everyone is due to their incredible hard work and expertise.

Alan Coppin
Chair

Foreword from Interim Chief Executive

It was a huge privilege to be appointed as Interim Chief Executive at the SGSA last August.

Since starting in the role I have visited clubs at every level of football and met with all of our key partners to learn first-hand about both the successes of the sector and the challenges it faces.

One of the most obvious characteristics of all involved with the SGSA is their commitment – from ministers and the DCMS Sports Team through to our network of Inspectors and the Board – everyone is committed to the goal of making the UK the safest place in the world to enjoy live sport. The dedication of one of our longest serving Inspectors, Lou Elliston, was rightly recognised in the 2019 New Year's Honours List with a British Empire Medal for services to sport and public safety.

The importance of the staff engagement at the SGSA cannot be underestimated. With a relatively small team, based across the country, it is critical that everyone feels informed and involved. The results of our first people survey, carried out in December 2018, provided new insights to inform our workforce strategy. It was pleasing that 83% of the team say the SGSA is a great place to work. At the same time, I know there is much more to be done to bring the team together, and this will be one of my priorities for the year ahead.

As Alan states, the last year has been dominated by the publication of the sixth edition of the Green Guide. We celebrated the launch of the document itself at a special reception in Westminster where Steve Staunton, former Republic of Ireland captain, spoke movingly about the events he witnessed at the Hillsborough disaster which have stayed with him to this day. April 2019 marked the 30th anniversary of that tragic event and serves as a timely reminder for us all in the footballing world that we can never be complacent when it comes to safety.

The last year has been turbulent for the football world. The tragic helicopter accident at Leicester City FC was felt by us all. Vishai Srivaddhanaprabha was clearly an inspirational figure who had a tremendous effect on Leicester City and English football and will be sorely missed. The assault on Jack Grealish has fuelled a public debate about changes in fan behaviour. But there has been progress too. The completion of the magnificent new Tottenham Hotspur Stadium, which is already the envy of every club in the world, is a testament to the vision of the club's Board and the hard work of everyone involved.

The issue of persistent standing in seated areas has continued to dominate discussions of safety at football grounds this year. The petition submitted to the Government with over 100,000 signatures shows how significant this subject is to many fans. The safety risks involved for clubs and the SGSA are a significant challenge. One of my personal priorities for the next year is to support clubs in safely managing this issue.

Beyond football, the SGSA has continued to be an advisor to other sports. The continuation of our work with Sport Northern Ireland and the England and Wales Cricket Board is testament to that. A new project with FIFA, providing expert safety advice to countries across southern Africa, is a reflection of the esteem with which the SGSA is held globally.

Our business plan for 2019-20 may be our most ambitious ever and I look forward to building on the excellent work detailed in this Annual Report and Accounts and cementing the SGSA as the world's leading authority on sports ground safety.

Martyn Henderson
Interim Chief Executive



About the SGSA

The Sports Grounds Safety Authority (SGSA) is the UK Government's advisor on safety at sports grounds. We provide independent, expert advice based on nearly three decades of ensuring watching football in England and Wales is a safe and enjoyable experience for fans. We use our experience to advise and support other sports and related industries in the UK and internationally. Put simply, our purpose is to ensure sports grounds are safe for everyone.

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

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



Regulatory Role

We have a statutory obligation to:

- administer a licensing scheme to regulate Premier League and English Football League grounds, as well as Wembley and the Principality Stadium; and
- oversee how local authorities discharge their functions under the Safety of Sports Grounds Act 1975 at those grounds.



Advisory Role

We provide strategic advice and training about safety at sports grounds to national or international organisations including:

- physical infrastructure;
- risk assessments; and
- safety management;
- planning for challenging scenarios.



Standards Role

Our guidance documents, in particular the Green Guide, set the standard for safety internationally.

Our Vision:

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

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

Our Values:

Excellence • Independence • Integrity • Partnership

as at 30 June 2019

SGSA Board



Alan Coppin
Chair



**Dr Rimla
Akhtar MBE**



**Janet
Johnson**



**Susan
Johnson OBE**



**Philip
Kolvin QC**



**David
Mackinnon**



**Dame Jil
Matheson**



**Jane
Sawyers QPM**

SGSA Inspectors



Ken Scott
Head of
Inspectorate



Lou Elliston
BEM



Geoff Galilee



Martin Girvan



Mark Holland



John Perkins



Rick Riding



Mark Smith



Sue Storey



**Peter
Weymes**



Ray Whitworth

SGSA Headquarters Staff



Martyn Henderson
Interim Chief
Executive



Gavin Jenkins
Head of Corporate
Services



Andrea Jones
Head of Communications and
Stakeholder Engagement



Paul McCormack
Head of Policy



Darren Whitehouse
Director of Sport and
International Projects



Jason Clotworthy
IT Manager



Stephen Podd
Deputy Finance and Office
Manager

Performance Overview

Going concern

There are no 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 years 2016-17 to 2019-20. Therefore the annual accounts have been produced and presented on a going concern basis.

Strategy

Our five-year strategy, published in February 2016, set out the SGSA's vision and explained how we will share our expertise for the benefit of more spectators and sports around the world. A full account of our approach to, and policies for, the management of risk are covered in the Governance Statement.

The organisational objectives for 2018-19 were:

- Continue to be an excellent, effective regulator, working in partnership with local authorities and football clubs to promote the highest standards of safety and ensure sports grounds are safe for everyone.
- Continue to establish within the sports ground safety sector a wider understanding of safety, encompassing protection against all danger of harm or injury including protection from the risks of terrorism, crowd disorder and other anti-social behaviour, and protection for all people.
- Finalise the re-write of the Green Guide and publish the new sixth edition, which will be an excellent, independent guidance document which adds value to the safety management of stadia across the UK and the world.
- Work in partnership with the sector to encourage local authorities and football grounds to tackle the issue of persistent standing and look for innovative approaches to this issue.
- Continue to develop our business by providing an excellent service to our existing customers and expanding our advisory work internationally and with other sports in line with our Business Development Strategy.
- Raise the strategic profile of safety, ensuring safety is on the Board agenda and sports ground safety teams are supported in their important work.

The following pages outline details of the new sixth edition of the Green Guide and how the SGSA has met these objectives under our five strategic goals: regulate, advise, educate, promote and deliver.

Green Guide

"Fan safety at sports grounds is paramount. The world looks to us as an example of how to manage risks and improve safety records and this guide will continue to contribute to that legacy."

Rt Hon Jeremy Wright MP, the Secretary of State for Digital, Culture, Media and Sport, October 2018

On 30 October 2018 the SGSA published the sixth edition of the Guide to Safety at Sports Grounds, colloquially known as the 'Green Guide'.

The Green Guide is recognised globally as best practice for the development and refurbishment of stadia. The new edition offers the latest expert advice and technical specifications on ensuring a safe environment for spectators. It was developed over the previous two years by experts within the SGSA, following wide consultation with sport and industry.

The document is innovative in recognising the crucial part that areas outside of the ground play in the safe arrival and departure of spectators, referred to in the Guide as 'Zone Ex'. The Guide also develops ideas on egress under 'exceptional' circumstances, when normal exiting is not available due to external incidents. Many other changes and updates are included recognising the advances in technology and the quest for more innovative designs for sports grounds.

Launch

The Guide was launched at a reception held at the Royal Institution of Chartered Surveyors, in Westminster. Representatives from football clubs, local authorities, governing bodies and other stakeholders we work closely with came together to celebrate the publication of the new document.

Amongst the speakers were Lord Faulkner of Worcester, Vice-President of Level Playing Field, a charity that promotes accessibility and an inclusive experience at grounds for disabled sports fans, and former Liverpool, Aston Villa and Republic of Ireland footballer Steve Staunton.

Sales

The Guide has been made available for purchase in both digital and hard copies via the SGSA website.

By 31 March 2019, we distributed copies to 30 different countries. A free digital edition was provided to clubs we licence and local authorities we have oversight responsibilities for in England and Wales.

Briefing sessions

In February 2019 we held five briefing sessions around the country. This saw 413 people attend from 192 different organisations. This included 50 football clubs and 64 local authorities. In addition, we provided briefing sessions in Northern Ireland and Scotland.



Regulate

Strategic Goal: To operate as an effective regulator of local authorities in keeping with our duties under the Football Spectators Act 1989, and to help create the conditions for effective safety management in football grounds in England and Wales.

Licensing

The SGSA is responsible for issuing licences to all clubs in the Premier League and the English Football League, along with Wembley and the Principality Stadium.

In 2018 we introduced a new approach to licensing. Grounds were required to provide additional information, as part of their licence applications. This brought together data previously collected by the SGSA at different points in the year, such as spectator injury data.

In order to issue the licences, the SGSA brought in additional oversight steps. Inspectors carried out summary licensing reports and risk assessments for each of their grounds. These were then reviewed by the Head of Inspectorate. This information was submitted to the Board, providing an overall impression of safety and safety management at each ground. Board Members considered these reports before making a final determination on whether to issue a licence.

We considered licence applications from all 20 Premier League and 72 English Football League grounds, plus Wembley and the Principality Stadium. Licences for the 2018/19 season were issued to all grounds by the deadline of 31 July 2018 with the exception of Tottenham Hotspur, whose licence was issued in March 2019, following the completion of its new stadium.

By 31 March 2019, 66 stadia were subject to the Government's all-seater licence condition. This policy does not allow standing accommodation at the grounds used by clubs who have been in the Premier League or Championship for more than three years since the start of the 1994/95 season, or at Wembley and the Principality Stadium.

Much of our regulatory work is undertaken by our team of Inspectors through discussions with local authorities, clubs and other interested parties, and visits to football grounds on match/event days and non-match/event days.

Match visits

Our Inspectors carried out 172 match day visits between 1 April 2018 and 31 March 2019. We received notification of 86 during performance inspections (DPIs) from local authorities we monitor. Local authorities conduct DPIs to ensure that the terms and conditions in the safety certificate are suitable and appropriate, and to monitor ground management's compliance.



Safety Advisory Groups

Our Inspectors attended 162 Safety Advisory Group (SAG) meetings between 1 April 2018 and 31 March 2019. The SAG is a multi-agency advisory group consisting of the local authority and its relevant departments, the sports ground, police, fire and ambulance services and any other relevant stakeholder.

Risk-based safety certification

The SGSA continued to encourage clubs to use a risk-based safety certification. This places the responsibility for determining how to provide spectator safety with ground management, rather than being prescribed by local authorities. By 31 March 2019, 32 clubs had moved to this approach.

Safety Committee

We continue to chair the sector's Safety Committee. This brings together representatives from football grounds, local authorities, football bodies, the police and DCMS and helps to build joint working. We also help facilitate the Local Authority Safety Advisory Group Regional Chairs Group.

Spectator injury statistics

During 2018-19, we analysed and published the number of spectator injuries at football grounds for the 2017/18 season. This found that in total:

- 34,557,450 spectators attended matches in the Premier League (plus football matches played at Wembley and Principality Stadium), Championship and Leagues One and Two.
- 2,062 spectators were treated for injuries.
- 146 spectators were taken to hospital.

This equates to 1 injury per 16,759 spectators across all football clubs in the 2017/18 season. The most common cause of injury was slip/trip/fall, with 614 instances.

During 2018-19, the SGSA integrated injury data collection into the licensing application process all clubs must go through before the start of each season. This has helped to streamline the process and generate more accurate and standardised data. Further to this, in January 2019, the SGSA started a joint research project with the Premier League on injury data as part of an ongoing process to improve the quality of data on safety collected at football grounds. The findings of this will be delivered later in 2019.

Stadia development

SGSA Inspectors have advised and supported clubs who are currently, or are considering, development of their stadia. This includes Lou Elliston providing ongoing support to Tottenham Hotspur, whose new stadium opened for test events in March 2019, and first Premier League match in April 2019.

Rick Riding and Andy Robinson have supported Brentford FC in the building of its new stadium, which is progressing well and due to open in 2020.

Standing in seated areas

The majority of league clubs are subject to the Government's all-seater policy, which only allows for spectators to view matches from seated areas. Addressing persistent standing at these grounds is one of the key challenges facing the SGSA. Despite strenuous efforts at every league ground to discourage persistent standing, the number of fans choosing to stand is not falling and may indeed be increasing.

On 25 June 2018, a debate was held in Parliament on the issue, following a successful petition, which received over 100,000 signatures. Fifty Members of Parliament spoke in the debate, expressing a range of views on the case for reform of the all-seater policy. During the session, the then Minister for Sport and Civil Society, Tracey Crouch MP, announced that the Government would commission an independent review of evidence on standing at football. The aim of the review was to look at the existing evidence on standing and assess its reliability, identify any important gaps in the data, and recommend the best ways of filling them. We have worked closely with the Government to ensure the review is able to consider all of the evidence we, and our partners, hold.

All clubs are actively engaged in managing the safety risks associated with persistent standing. This season, Shrewsbury Town FC, a club not subject to the all-seater policy, has introduced a rail seating section in response to demand from fans. More recently, Tottenham Hotspur FC became the first club in the top two tiers of English football to provide seats incorporating barriers when its new stadium opened. Both clubs are using engineering solutions that are in line with the standards set out in the sixth edition of the Green Guide to improve the safety of spectators.

In preparation for next season, we are working with partners on new guidance on persistent standing for clubs subject to the all-seater policy that reflects the latest developments in design and practice. In addition, we will be gathering further evidence over the 2019/20 season on the efficacy of the different approaches taken at league grounds to mitigate the risks associated with standing in seated areas.

Advise

Strategic Goal: To provide trusted advice and share our expertise on sports grounds safety design and management to national governing bodies, sports authorities, organisers of major sports events and other partners to support them in creating safe and enjoyable spectator experiences and ensure sports grounds are safe for everyone.

Cricket

In 2019 we signed a new contract with the England and Wales Cricket Board. This was a continuation of the work we have carried out with the sport since 2016. During the last year, Sue Storey has led the Inspectorate work in this area. This has included conducting five full audits and five mini audits, advising individual ground management teams on safety, as well as attending 12 Safety Advisory Group meetings.

Scotland

We continued to work closely with colleagues in Scotland, including the Football Safety Officers Association Scotland (FSOAS) and the Scottish Government. We have provided support and guidance, including in-depth briefings on the Green Guide to the Scottish Rugby Football Union, football clubs from across Scotland and Police Scotland representatives.

UEFA

We have continued to advise UEFA on stadium safety. This has included SGSA Inspectors Ken Scott and Rick Riding attending UEFA Masterclass events to share experiences at a European level.

SGSA in Northern Ireland

Throughout 2018-19 the SGSA has continued to work with Sport Northern Ireland. We also provided advice, guidance and support to local authorities across Northern Ireland. We are helping all three major sports in Northern Ireland (football, Gaelic football and rugby union) to build capacity in sports grounds. SGSA Inspectors Peter Weymes and Mark Holland work closely with the individual grounds and local authorities to support all safety-related aspects.

Over the last year our Inspectors have conducted match day visits and attended Safety Advisory Group meetings. We have developed a risk-based approach to safety at sports grounds whilst at all times aiming for reasonable levels of safety to be afforded. This will help to prioritise match day visits in the next year. In autumn 2018, the SGSA team carried out training with safety officers from across Northern Ireland. More detail on this is provided in the 'Educate' section, on page 15.

Between November 2017 and January 2019, the SGSA visited

27
of the

31
stadia in
Northern Ireland.

In December 2018, the Northern Ireland Executive's Department for Communities (DfC) recommended the use of the Green Guide in Northern Ireland by all involved in safety of sports grounds. This is a significant and positive action.

In addition, we continue to support the DfC and the delivery of the regional stadia programmes through our presence on the Safety Technical Group and the provision of advice and guidance related to the development of Casement Park, the principal Gaelic Athletic Association stadium in Belfast.

FIFA

In November 2018 we submitted our report on sports grounds safety in Angola to FIFA. This followed a stadium safety incident at Estádio 4 de Janeiro in the province of Uige on 10 February 2017, where 17 spectators lost their lives. FIFA asked the SGSA to determine safe capacity at the stadium along with Estádio Dos Coqueiros and Estádio 11 de Novembro, both in Luanda, and make recommendations to improve safety.

During 2018, the SGSA began a new project with FIFA which saw our Inspectors visit stadia across Africa to help determine safe capacity and make recommendations to improve safety. By 31 March 2019, Inspectors had visited stadia in 13 countries including Madagascar, Malawi, South Africa and Zimbabwe.

INTERPOL

The SGSA has continued to work with INTERPOL on the development of the Stadia Knowledge Management System (SKMS), launched in December 2018. As part of this role Ken Scott was appointed one of 12 global experts, with the responsibility of reviewing and approving articles developed by authors prior to publication in the SKMS.

Comité Européen de Normalisation (CEN – European Standards body)

CEN is made up of representatives from European national standards bodies, including the British Standards Institution (BSI). SGSA Inspectors represent the BSI on CEN, and this year attended meetings across Europe to discuss stadium safety issues.

Council of Europe

The SGSA continues to be held in the highest regard by international stakeholders in safety and security. Rick Riding represents the UK on the Council of Europe Standing Committee on integrated safety, security and service approach at football matches and other sports events. He has attended meetings to provide expert input into European wide safety and security matters.

In October 2018 Rick Riding supported the Council of Europe in a monitoring visit to Baku, Azerbaijan, as part of the country's preparation for the Euro 2020 football championship. Also during the year, Ken Scott was appointed as a rapporteur by the Council of Europe. In this role he was editor of a report into sports grounds safety in Hungary.

Counter terrorism

The SGSA continued to support the work of the National Counter Terrorism Security Office (NaCTSO) and National Counter Terrorism Police HQ (NCTPHQ) in developing advice and guidance for the crowded places sector and specifically for the sports grounds sub-sector. The SGSA represented sports grounds on the national Crowded Places Information Exchange (CPIE) and chairs a specialist sub-group for the sports and event sector.

Qatar

Rick Riding and Ken Scott have continued to be involved in Project Stadia, funded by the Qatar Supreme Committee for Delivery and Legacy in developing post-construction stadium certification and licensing procedures for the FIFA World Cup in 2022. In October 2018, Rick Riding attended a meeting in Qatar which saw the adoption of a comprehensive Guide to Sports Ground Safety and Security Licensing Certification. This will be used as a framework for stadia certification for the 2022 World Cup in Qatar, as well as a reference guideline for all 192 member states of INTERPOL.



Promote

Strategic Goal: To promote safe and accessible stadia particularly at a strategic level and enhance the reputation of UK plc through our international work, paving the way for UK businesses. We will promote innovative approaches to delivering safety at sports grounds and be the 'thought leaders' for integrated safety management.

SGSA Conference

In April 2018, we held the fourth Annual Conference at the Etihad Stadium, Manchester. Over 320 people attended the event which had a theme of 'Maintaining Vigilance in Safety'. This included over 200 individual delegates, 25 exhibitors and sponsors, as well as SGSA Board and staff. Plenary discussions at the event included the new Green Guide, FIFA and the Vision for Football, the Cricket World Cup and eSport. Delegates also took part in a number of specific workshops including Zone Ex, engaging supporters and behaviour detection and disruption. The conference was chaired by Jen O'Neill, Editor of SheKicks.

Rebrand

During 2018, the SGSA went through a rebrand exercise to refresh the look of the organisation. The Board approved the new brand to emphasise our role as a strong regulator and to give a new, modern look to the organisation.

Updated website

In October 2018, we launched a new website, reflecting the updated SGSA brand. The website set up was changed significantly to provide information through different types of content, including insights, guidance and resources.

Stakeholder survey

In March 2019, the SGSA sent a survey to stakeholders in order to gauge their views on the organisation. The aim was to provide a baseline to understand how the organisation is viewed, as well as using the results to help plan engagement work for the future. The results included:

- 85% of respondents either agreed or strongly agreed that the SGSA is an effective regulator.
- 94% of respondents either agreed or strongly agreed that the SGSA sets the standards for sports ground safety management.
- 55% of respondents either agreed or strongly agreed that the SGSA offers good value for money for the taxpayer. 34% neither agreed nor disagreed with this statement.
- 71% of respondents agreed or strongly agreed that the SGSA is the world's leading authority on sports ground safety.
- 95% of respondents either agreed or strongly agreed that the Green Guide is the foremost guidance for sports ground safety.
- 74% of respondents rated the SGSA's overall performance as 8 out of 10 or higher. 10% of all respondents rated the SGSA 10 out of 10.

Promoting safety in the UK and internationally

As part of the SGSA's commitment to promoting safety at sports grounds across the sector, we have attended and spoken at a number of conferences both in the UK and internationally. These have included:

- International Live Music Conference;
- Host City Europe;
- Major Events Industry Summit; and
- Crowded Places Conference at the Security & Counter Terror Expo.



Educate

Strategic Goal: To provide training and support education opportunities to help develop an effective safety culture in sports grounds across the UK and the world, setting the standards for safety management. We will continue to learn and develop as an organisation.

Training package development

The SGSA has an ambitious plan to develop a high-quality, professional training curriculum that reflects modern learning design principles. In January 2019 we engaged a learning design consultant to help develop a training curriculum. The fundamental principle underpinning all modules is to enable people to manage sports ground safety. The training incorporates both the Green Guide and Safety Management guidance. Our future training programmes will be drawn from this curriculum and tailored to each customer's individual needs. Our plans for 2019-20 are to finalise the curriculum and to start delivering training to individuals and organisations in the UK and internationally.

Northern Ireland safety officer training

As part of our work with Sport Northern Ireland, the SGSA provided a safety officer training course to 27 people in the autumn of 2018. This was held over three weekends and covered a number of areas including risk assessment and management, calculating safe capacity, event day planning and management, control room management and contingency planning.

Police training

During the year, SGSA Inspectors presented at 51 'Policing Events' courses across the country. These are part of the training provided by the College of Policing for senior police officers. During these sessions, our Inspectors provided expert advice from a safety management perspective. SGSA Inspectors have also assisted the UK Football Policing Unit (UKFPU) in providing training on three courses aimed at Dedicated Football Officers (DFOs), and at all six regional DFO conferences.

National Occupational Standards

We have worked throughout the year with SkillsActive and the sector to revise the National Occupational Standards (NOS) for spectator safety to ensure they reflect the evolving skills required of today's workforce. These standards were approved in March 2019. This work has included:

- Working closely with SkillsActive in the development of draft occupational standards;
- Assisting with the consultation of the standards using an online survey and consultative sessions across the four UK nations and facilitating expert working groups and steering group meetings; and
- Finalising the standards in preparation for approval.

Moving forward we will be working with the awarding organisations to develop the new qualifications for the new standards.

Supporting training and education

We are continuing to support the portfolio of public safety courses at the Emergency Planning College and to develop higher qualifications for the sector.

Our Inspectors continue to provide informal training to new local authority officers who are picking up the responsibility for safety at sports grounds as part of their remit. This is a critical area of support to enable local authorities to deliver their statutory duties.

Academic institutions

We have assisted Coventry University to develop a new degree course, Masters in Crowded Places, and are continuing to work with a number of academic institutions to develop undergraduate and postgraduate courses relevant for the sector.

Deliver

Strategic Goal: To deliver high-quality customer service and excellent value for money in all we do, and become more financially independent by generating income which we can reinvest in our purpose.

£1,548,013

Net expenditure

£1,627,000

Departmental expenditure limit

Financial overview

We continued to operate within a prudent financial framework. Net expenditure, including depreciation for the year, amounted to £1,548,013 (£1,507,368 in 2017-18) against a departmental expenditure limit (DEL) set by DCMS of £1,627,000. The accounts have been prepared in accordance with the Accounts Direction given by the Secretary of State for Digital, Culture, Media and Sport under the Sports Grounds Safety Authority Act 2011.

Payroll expenditure rose by 6.8% due primarily to the need to provide maternity cover for our Chief Executive.

Overall non-pay expenditure increased by 39%. The key drivers for this increase were:

- an increase in travel and subsistence costs due to a higher level of international advisory work, which is subsequently recovered through the associated contracts;
- the development of the SGSA website; and
- the editing and launch of the sixth edition of the Green Guide followed by a series of well-attended regional briefings.

The Statement of Financial Position at 31 March 2019 shows net assets of £441,255 (£388,268 in 2017-18). We generated £446,186 (£201,059 in 2017-18) of income through activity relating to non-statutory functions which included sales of the sixth edition of the Green Guide, and advisory work for the England and Wales Cricket Board, Sport Northern Ireland, the Northern Ireland's Executive Department for Communities and overseas for INTERPOL and FIFA. Full details of our expenditure, receipts, assets and liabilities are contained in the accounts.

Intellectual property

This year we took over the ownership of the intellectual property of our guidance documents, including the Green Guide.

DCMS protocol

In 2018 the SGSA and DCMS agreed a new working relationship protocol. This sets out how we will work together to communicate and manage our relationship in order to achieve shared aims. This includes regular meetings and exchanges of information.

People survey

In autumn 2018 the SGSA conducted an internal staff survey. Our aim was to understand how staff felt about the organisation and any steps for improvement needed. The results showed that 83% of employees would recommend the SGSA as a great place to work.

Sustainability issues

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

Developing the Green Guide

In 2016, work began on a new sixth edition of the Green Guide. As the pre-eminent guidance document for calculating safe capacity at sports grounds around the world, it has taken a significant investment from the SGSA in both time and money to achieve the final product, published in October 2018.

During the intervening two years, the SGSA editorial team, led by Ken Scott and assisted by Rick Riding, Geoff Galilee, Mark Smith, Peter Weymes and external editor Simon Inglis, has developed ideas and consulted widely to ensure the content reflects modern challenges.

The fifth edition was published in 2008. Since that time sports grounds have faced challenges not previously considered. Alongside this, technological and engineering advancements have created new opportunities for safety at sports grounds. A significant number of organisations took part in our public consultations throughout the process to help refine the content to ensure it remains an invaluable resource.

As a non-profit organisation, any income generated by the SGSA in the sales of the Guide will be reinvested into our role of promoting safety at sports grounds in the UK and internationally.

The safety of all people within a sports ground, wherever it is located, is an imperative for governments, security services, governing bodies of sport, venue owners and operators. The principles embedded in the latest edition will help to ensure this priority is achieved.

Performance Indicators

The previous pages set out how the SGSA has met the priorities for 2018-19, as agreed by the Board in March 2018.

The following table provides details of the key performance indicators for the year along with the achievements against each target.

Category	Indicator	Target	Achievement
Customers – how satisfied our customers and stakeholders are.	Proportion of local authorities and football clubs who say the SGSA provides a high-quality and responsive service.	70%	84% of stakeholders rated SGSA Inspectors and staff as excellent or very good in terms of quality of information and advice.
People – how happy and engaged our workforce is.	Average staff engagement score on people survey.	70%	83% of staff would recommend the SGSA as a great place to work.
Operational – how our processes are performing.	Internal audit report of the Standard Operating Procedure.	0 high category recommendations	0 high category recommendations, 2 medium and 2 low. Moderate rating overall.
Financial – how healthy our finances are.	Income generated through our non-statutory functions (advisory work & publication sales).	£370,000	£446,186 achieved through advisory work and publication sales.
Sector – how safe the sports grounds we regulate are.	Proportion of club boards that discuss safety at least once per season.	90%	91.2% of boards discussed safety at least once during 2018-19.

Priorities for 2019-20

The SGSA Board has set the following priorities for 2019-20:

- Continue to improve our performance as a regulator, for example by increasing transparency and improving the way that we gather and use evidence to inform decision making.
- Establish a training curriculum and associated business model that allows SGSA to further professionalise its offer and generate revenue.
- Further develop our advisory work in partnership with FIFA, INTERPOL, Sport Northern Ireland and others to improve safety standards in the UK and around the world.
- Continue to promote the use and sale of our range of guidance, including the Green Guide.
- Invest in our people and the development of our cohesion, capacity and capability.

Key Performance Indicators 2019-20

For 2019-20 the SGSA has adopted a new approach to measuring its performance, linking the key performance indicators directly to strategic goals.

Strategic Goal	Indicator	Target	Baseline
Regulate	Proportion of respondents who agree or strongly agree that the SGSA is an effective regulator of football grounds.	Year-on-year improvement	84%
	Number of spectator and non-spectator injuries at grounds we regulate.	Year-on-year reduction	2,062 (2017-18)
Educate	Proportion of delegates who agree our training was valuable to their role.	TBC*	98% (2018-19)
Promote	Proportion of respondents who agree that the SGSA sets the standards for sports grounds safety management.	Year-on-year improvement	90%
	Proportion of football clubs in the top four divisions in England and Wales whose Boards discuss safety at least once per season.	95%	91% (2018-19)
Advise	Proportion of respondents who agree that the SGSA is the world's leading authority on sports grounds safety.	Year-on-year improvement	72%
	Income generated through our non-statutory functions (advisory work and publication sales).	£350,000	£446,186**
Deliver	Proportion of respondents who rate the overall performance of the organisation as 8 out of 10 or above.	Year-on-year improvement	74%
	Proportion of staff who agree that they would recommend the SGSA as a great place to work.	100%	83% (2018-19)

* This is an interim measure only; the SGSA is developing new measures as part of our work to professionalise our training offer.

** Income was higher than usual in 2018-19 due to the publication of the sixth edition of the Green Guide.

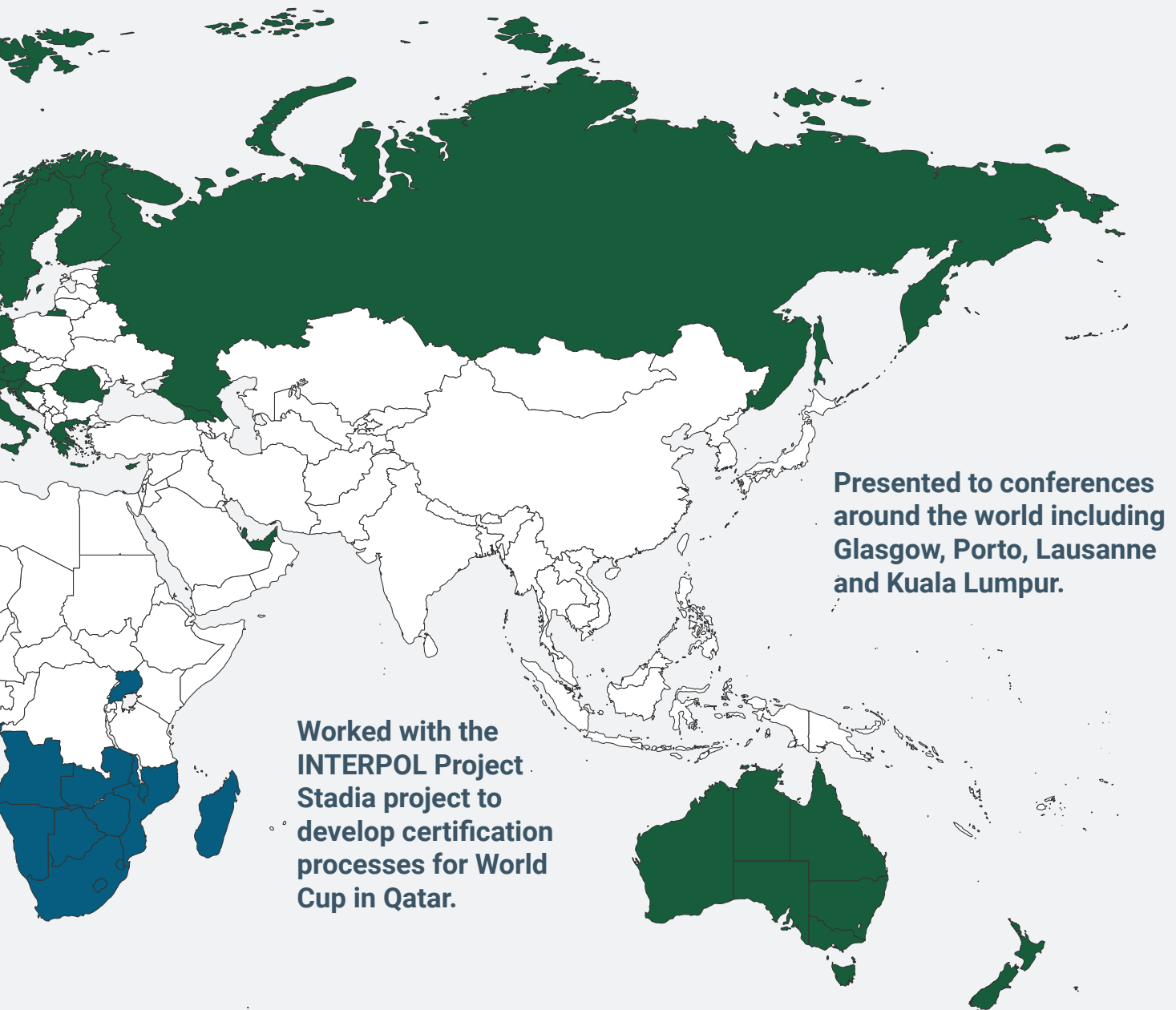
A Global Organisation

71% of stakeholders say that the SGSA is the world's leading authority on sports grounds safety.

Welcomed students from Niagara University in January 2019 and outlined the work of the SGSA and the UK journey toward safer sports grounds.

Signed a Memorandum of Understanding with the Ecuadorian Football Federation.

**Green Guides purchased in 30 countries
around the world (identified in green).**



**Presented to conferences
around the world including
Glasgow, Porto, Lausanne
and Kuala Lumpur.**

**Worked with the
INTERPOL Project
Stadia project to
develop certification
processes for World
Cup in Qatar.**

**Worked with FIFA to support
safe stadia in 12 countries
across Africa (identified in
blue).**

Corporate Governance Report

Director's Report

The SGSA Board Members during 2018-19 were:

Alan Coppin (Chair)	Reappointed 1 April 2018
Rimla Akhtar MBE	Appointed 10 October 2017
Janet Johnson	Appointed 10 October 2017
Susan Johnson OBE	Reappointed 8 February 2019
Philip Kolvin QC	Reappointed 8 February 2019
David Mackinnon	Reappointed 8 February 2019
Dame Jil Matheson	Appointed 12 December 2018
Jane Sawyers QPM	Appointed 12 December 2018
Derek Wilson	Appointment ended 12 July 2018

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

At 31 March 2019 our headquarters staff were:

Karen Eyre-White	Chief Executive (Maternity leave from 1 August 2018)
Martyn Henderson	Interim Chief Executive and Accounting Officer (from 1 August 2018)
Gavin Jenkins	Head of Corporate Services
Andrea Jones	Head of Communications and Stakeholder Engagement
Paul McCormack	Head of Policy
Darren Whitehouse	Director of Sport and International Projects
Jason Clotworthy	IT Manager
Stephen Podd	Deputy Finance and Office Manager

At 31 March 2019 our inspectors were:

Ken Scott FRICS	Head of Inspectorate
Lou Elliston MA, BEM	
Geoff Galilee CMIOSH	
Martin Girvan BSc MILAM	
Mark Holland	
John Perkins	
Rick Riding MRICS MIFireE MBEng MBA	
Andy Robinson	
Mark Smith	
Sue Storey Dip.EP MEPS	
Laura Strong BSc MCIEH CEnvH	
Peter Weymes	
Ray Whitworth	
Paul Weir	Interim Inspector

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 (2017-18 100%).

Data loss disclosure

The Sports Grounds Safety Authority has suffered no protected personal data incident during 2018-19 or prior years and has not reported any such incidents to the Information Commissioner's Office.

Tax Assurance

The SGSA has no off-payroll appointments (compared to no off-payroll payments in 2017-18).

Monitoring Spending on Consultancy and Temporary Staff

During 2018-19 the SGSA spent £28,128 on consultancy services (2017-18: £8,940) and £4,056 on temporary staff (2017-18: nil).

Martyn Henderson
Interim Chief Executive
2 July 2019

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 Digital, Culture, Media and Sport, with the consent of HM Treasury, has directed the Sports Grounds Safety Authority (SGSA) to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction.

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

In preparing the accounts, the Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual and in particular to:

- observe the Accounts Direction issued by the Secretary of State for Digital, Culture, Media and Sport, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgments 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 judgments required for determining that it is fair, balanced and understandable.

The Accounting Officer of the Department for Digital, Culture, Media and Sport has designated the Interim 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.

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 Authority has complied with the areas applicable to the SGSA as a non-departmental public body (NDPB).

Governance framework

The Accounting Officer of the SGSA is accountable to the Secretary of State for the Department for Digital, 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 comprises of the Chair and seven Members appointed by the Secretary of State for Digital, 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 management team which provides the information to be considered. In its reviews of the effectiveness of both the Board and the Audit and Risk Committee, conducted in February 2018, Board Members confirmed they were satisfied with the quality of the data they received and the structure of meetings. Suggestions for Board Member training and the length and frequency of future meetings will be discussed in the current year.

In 2018-19 the Board met on five occasions, the Audit and Risk Committee on three. Details of Board Member attendance are shown in the table overleaf.

Board considerations 2018-19

The Board meets regularly, providing leadership and advice on strategic and operational issues and scrutiny of, and challenge to, the Authority's policies and performance.

Specifically, during 2018-19 the Board has considered the following:

- publication of the sixth edition of the Green Guide;
- risk-based approach to regulation;
- consideration and granting of licences;
- business development plan and the expansion of advisory activities;
- communications and people strategies;
- refresh of the SGSA's brand; and
- our approach to the problem of persistent standing in seated areas of stadia.

Details of these are provided within the performance section of this report.

Board Member	Board meetings attended	Audit and Risk Committee meetings attended
Alan Coppin	5/5	-
Rimla Akhtar	5/5	3/3
Janet Johnson	4/5	2/3
Susan Johnson	5/5	3/3
Philip Kolvin	5/5	-
David Mackinnon	3/5	3/3
Jil Matheson*	2/2	-
Jane Sawyers*	2/2	-
Derek Wilson**	2/2	-

* Appointed 12 December 2018

** Appointment ended 12 July 2018

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 2018-19 there were the following members: Janet Johnson (Chair), Rimla Akhtar, Susan Johnson and David Mackinnon, all of whom were Members of the SGSA's Board. The Committee met three times in 2018-19. All meetings were attended by the Chief Executive or Interim Chief Executive, Head of Corporate Services and by representatives of internal and external audit. The Committee reports on its work to the full Board. In 2018-19 the Committee considered a range of issues including the SGSA risk register, health and safety and the reviews provided by the internal auditors, as well as regular financial management issues and the Annual Report and Accounts. The Terms of Reference of the Audit and Risk Committee were updated in February 2019 and are available to the public on request.

The Committee provides the Board with reports on governance, internal control and risk management issues. The Committee's opinion for 2018-19 is as follows:

Having taken account of:

- its work throughout the year;
- assurances received through the Committee's discussions with the Chief Executive, Interim Chief Executive and SGSA staff on risk management;
- the formal opinions of the internal auditors (who identified no significant issues of internal control in 2018-19) on the effectiveness of the SGSA's framework for corporate governance, business continuity and financial systems; and
- the formal opinion on the accounts and the management report of the external auditors following the audit of the accounts,

it is the opinion of the Audit and Risk Committee that the SGSA's arrangements for its own corporate governance, internal control, risk management and financial systems are sound. The Committee is satisfied that the accounts can be relied upon, that the Accounting Officer is entitled to rely on the assurances he has received from the internal auditor and that the Board can approve the Annual Report and Accounts for 2018-19.

Risk and control framework

As part of its oversight of spectator safety at football grounds that host designated matches, the SGSA is required to manage risks which may have an impact upon the public. In this context it ensures that local authorities issue, monitor, review and enforce safety certificates to a reasonable standard. SGSA Inspectors undertake visits to grounds both on match days 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. Among the specific risks considered by the Authority during the year were potential safety failures at sports grounds, the pressures resulting from reduced resources and the ability of the organisation to capitalise on the opportunities resulting from its expanded role.

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

- The risk management policy recognises that the SGSA works in a complex multi-stakeholder environment, whereby external events have an impact on our purpose and organisational objectives and create risks which we must manage to the best of our ability. Our role is as a regulator, advisor and facilitator on matters of safety and as such many operational risks are not within our direct control;
- The risk register identifies the risks that might prevent us from achieving strategic priorities and/or the opportunities of which we might take advantage. Our objective must be to bring each risk down to a reasonably acceptable level at which it can be managed or controlled; and
- The SGSA does not hold any confidential personal information other than that relating to staff and applicants for employment. The Authority suffered no data losses during 2018-19.

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 the Audit and Risk Committee at each meeting for consideration and approval.

During 2018-19, the Audit and Risk Committee has overseen a full review of the strategic risk register. This work has included a risk management workshop as part of a joint meeting with all staff, Inspectors and Board Members and a management team review of the register, which was considered and adopted by the Committee. This exercise considered each strategic objective and the potential risks to the organisation in achieving that objective. The risk register documents the top 11 strategic risks and mitigation actions. These include:

Risk	Mitigation
Poor decisions being made based on inadequate evidence	Access to legal advice now being available, development of a data and evidence strategy, a risk-based approach to regulatory work and key decisions being subject to robust governance including Chief Executive sign off and/or consideration at Board level.
Insufficient capacity of staff	Development and utilisation of call-off arrangements to increase resilience.
Inconsistent adoption of policies and procedures	Internal Audit plan of the assessment of compliance with Standard Operating Procedures for the Inspectorate.
Insufficient resilience to cope with either events that directly affect the operation of the SGSA or the grounds we regulate	Annual review of the business continuity plan and the audit and testing of IT security systems.

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.

For the year 2018-19 the SGSA's internal auditors carried out reviews of standard operating procedures, managing resources against delivery, and IT, business continuity and resilience. They also validated the organisation's implementation of previous assurance recommendations on key financial controls. 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 16 requests under the Freedom of Information Act 2000, all of which were responded to within the prescribed time limits.

In 2018-19, the organisation updated its complaints policy and published it on the website. The Authority received no complaints in 2018-19.

The SGSA currently follows DCMS's whistleblowing policy.

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 2018-19.

Corporate governance

The Annual Report and Accounts have been prepared in the form directed by the Secretary of State for Digital, Culture, Media and Sport, with the approval of HM Treasury, in accordance with paragraph 22 of Schedule 1 to the Sports Grounds Safety Authority Act 2011. The SGSA can supply a copy of the accounts direction on request. The Annual Report and Accounts were approved by DCMS ministers.

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

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

No non-audit work was undertaken by our auditors.

Martyn Henderson
Interim Chief Executive
2 July 2019

Remuneration and Staff Report

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

The remuneration element of the Remuneration and Staff Report is subject to audit.

Chair

The Chair's salary of £18,130 (full-time equivalent £90,650, unchanged since 2016-17) for the year is based on a commitment of one day a week. Any increases are informed by the recommendations of the Senior Salaries Review Body. During 2018-19 the Chair attended all five Board meetings and represented the SGSA at a number of other meetings and events. This included strategic meetings with ministers, officials and stakeholders. He also attended matches at all levels of football. Internally, the Chair engaged with staff and Board Members regularly, including the annual joint meeting. In addition, he was part of the appointments panel for new Board Members and led the recruitment of the Interim Chief Executive.

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

Remuneration

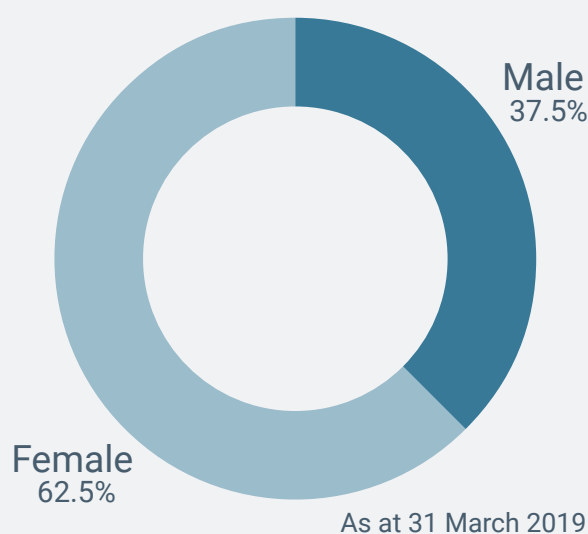
Board Members are appointed by the Secretary of State for terms of no more than three years, and, in line with the Commissioner for Public Appointments' 2012 Code, no individual may serve in any one post for more than 10 years. In 2018-19 Members were paid a daily fee of £265 for attending SGSA meetings (unchanged from 2017-18) and other events at which they represented the Authority. The fee is authorised by DCMS and any increases are informed by the recommendations of the Senior Salaries Review Body.

Board Members receive travel and subsistence payments where appropriate but do not receive any benefit in kind. In 2018-19 Board Members' travel and subsistence totalled £6,532 (£7,304 in 2017-18). Board Members do not have any entitlement to a pension. The following sections have been subject to audit.

Details of the total daily fees paid to Board Members for meeting attendance and other Board duties, including conference attendance and the launch of the Green Guide, in total for the year are as follows:

Board Member	2018-19 £	2017-18 £
Rimla Akhtar	2,385	530
Janet Johnson	2,120	1,590
Susan Johnson	2,120	2,120
Philip Kolvin	2,385	1,590
David Mackinnon	1,855	1,855
Jil Matheson	530	-
Jane Sawyers	530	-
Derek Wilson	1,325	2,120

Gender breakdown



Chief Executive and Interim Chief Executive

The Chief Executive, Karen Eyre-White, is seconded to the SGSA from the Home Office. The Chief Executive receives a salary recommended by the Chair of the SGSA. Any pay award and bonus are based on agreed performance indicators. The Chief Executive does not receive any benefit in kind.

The Interim Chief Executive, Martyn Henderson, is seconded to the SGSA from DCMS. The Interim Chief Executive receives a salary set by DCMS. Any pay award and bonus are based on agreed performance indicators. The Interim Chief Executive does not receive any benefit in kind.

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

	Salary		Bonus payments		Pension benefits to nearest £1000		Total	
	2018-19 £'000	2017-18 £'000	2018-19 £'000	2017-18 £'000	2018-19 £	2017-18 £	2018-19 £'000	2017-18 £'000
Karen Eyre-White	70-75	70-75	5-10	5-10	28,000	28,000	105-110	105-110
Martyn Henderson*	45-50**	-	-	-	12,000	-	60-65	-

* Appointed 1 August 2018.

** Full year salary equivalent £65k-£70k.

Salary

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

Bonuses

Bonuses are based on performance levels attained and are made as part of the appraisal process. Bonuses relate to the performance in the year in which they become payable to the individual. The bonuses reported in 2018-19 relate to performance in 2017-18 and the comparative bonuses reported for 2017-18 relate to the performance in 2016-17.

Pay multiples

We are required to disclose the relationship between the remuneration of the highest-paid director in the organisation and the median remuneration of the organisation's workforce. During 2018-19 the full-time equivalent banded remuneration of the highest-paid director was £75-80k (£75-£80k in 2017-18). This was 1.6 times the median remuneration of the workforce which was £49,630 (1.6 times the median remuneration of £48,180 in 2017-18).

In 2018-19, no other SGSA employees received remuneration in excess of the highest-paid director (2017-18, also none). Remuneration in the organisation, not including the highest paid director, ranged from £20-25k to £55-60k (£20-25k to £50-55k in 2017-18). Total remuneration includes salary and non-consolidated performance related pay. It does not include employer pension contributions and the CETV of pensions.

Civil Service Pensions

Pension benefits are provided through the Civil Service pension arrangements.

From 1 April 2015 a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme or alpha, which provides benefits on a career average basis with a normal pension age equal to the member's State Pension Age (or 65 if higher). From that date all newly appointed civil servants

and the majority of those already in service joined alpha. Prior to that date, civil servants participated in the Principal Civil Service Pension Scheme (PCSPS). The PCSPS has four sections: three providing benefits on a final salary basis (classic, premium or classic plus) with a normal pension age of 60; and one providing benefits on a whole career basis (nuvos) with a normal pension age of 65.

These statutory arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under classic, premium, classic plus, nuvos and alpha are increased annually in line with Pensions Increase legislation. Existing members of the PCSPS who were within 10 years of their normal pension age on 1 April 2012 remained in the PCSPS after 1 April 2015. Those who were between 10 years and 13 years and 5 months from their normal pension age on 1 April 2012 will switch into alpha sometime between 1 June 2015 and 1 February 2022. All members who switch to alpha have their PCSPS benefits 'banked', with those with earlier benefits in one of the final salary sections of the PCSPS having those benefits based on their final salary when they leave alpha. (The pension figures quoted for officials show pension earned in PCSPS or alpha – as appropriate. Where the official has benefits in both the PCSPS and alpha the figure quoted is the combined value of their benefits in the two schemes.) Employee contributions are salary-related and range between 4.6% and 8.05% for members of classic and members of alpha who were members of classic, premium, classic plus, nuvos and alpha. Benefits in classic accrue at the rate of 1/80th of final pensionable earnings for each year of service. In addition, a lump sum equivalent to three years initial pension is payable on retirement. For premium, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike classic, there is no automatic lump sum. Classic plus is essentially a hybrid with benefits for service before 1 October 2002 calculated broadly as per classic and benefits for service from October 2002 worked out as in premium. In nuvos a member builds up a pension based on their pensionable earnings during their period of scheme membership. At the end of the scheme year (31 March) the member's earned pension account is credited with 2.3% of their pensionable earnings in that scheme year and the accrued pension is uprated in line with Pensions Increase legislation. Benefits in alpha build up in a similar way to nuvos, except that the accrual rate is 2.32%. In all cases members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004.

The partnership pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member) into a stakeholder pension product chosen by the employee from a panel of providers. The employee does not have to contribute, but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over pension age. Pension age is 60 for members of classic, premium and classic plus, 65 for members of nuvos, and the higher of 65 or State Pension Age for members of alpha. (The pension figures quoted for officials show pension earned in PCSPS or alpha – as appropriate. Where the official has benefits in both the PCSPS and alpha the figure quoted is the combined value of their benefits in the two schemes, but note that part of that pension may be payable from different ages.)

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

Cash Equivalent Transfer Values (CETV)

This is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the pension benefits they have accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total service, not just their current appointment. CETVs are calculated 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 is the element of the increase in accrued pension funded by the employer. It excludes increases due to inflation and contributions paid by the individual. It is worked out using common market valuation factors for the start and end of the period.

Pensions benefits

	Accrued pension at pension age as at 31 March 2019 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31 March 2019	CETV at 31 March 2018	Real increase in CETV	Employer contribution to partnership pension account
	£'000	£'000	£'000	£'000	£'000	£'000
Karen Eyre-White	15-20 plus a lump sum of 0	0-2.5 plus a lump sum of 0	139	104	8	-
Martyn Henderson	20-25 plus a lump sum of 45-50	0-2.5 plus a lump sum of 0	360	311	4	-

Staff Report – Unaudited

Average number of persons employed

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

	2018-19	2017-18
Directly employed	16.6	16.9
Seconded	2.2	1.7

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



Equality

Under the Equality Act 2010 we are required to have due regard to the need to eliminate unlawful discrimination in our recruitment and employment policies and to provide equality of opportunity for all staff. The gender breakdown of staff at 31 March 2019 was as follows:

Gender	Chief Executive	Interim Chief Executive	Inspectors	HQ staff
Male	-	1	11	5
Female	1	-	3	1

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 for staff in the SGSA in the financial year was 0.5, compared with 1.7 in the previous year.

Martyn Henderson
Interim Chief Executive
2 July 2019

Parliamentary Accountability and Audit Report

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

Opinion on financial statements

I certify that I have audited the financial statements of the Sports Grounds Safety Authority for the year ended 31 March 2019 under the Sports Grounds Safety Authority Act 2011. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes, including the significant accounting policies. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Accountability Report that is described in that report as having been audited.

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 2019 and of its net expenditure for the year then ended; and
- the financial statements have been properly prepared in accordance with the Sports Grounds Safety Authority Act 2011 and Secretary of State directions issued thereunder.

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 of opinions

I conducted my audit in accordance with International Standards on Auditing (ISAs) (UK) and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. 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 2016. I am independent of the Sports Grounds Safety Authority in accordance with the ethical requirements that are relevant to my audit and 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

I am required to conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Sports Grounds Safety Authority's ability to continue as a going concern for a period of at least twelve months from the date of approval of the financial statements. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern. I have nothing to report in these respects.

Responsibilities of the Sports Grounds Safety Authority and Accounting Officer for the financial statements

As explained more fully in the Statement of Responsibilities, the Sports Grounds Safety Authority and the Accounting Officer are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

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.

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. 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.

As part of an audit in accordance with ISAs (UK), I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Sports Grounds Safety Authority's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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 that I identify during my audit.

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

Other Information

The Sports Grounds Safety Authority and the Accounting Officer are responsible for the other information. The other information comprises information included in the Annual Report and Accounts, other than the parts of the Accountability Report described in that report as having been audited, the financial statements and my auditor's report thereon. My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon. In connection with my audit of the financial statements, 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, 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.

In my opinion:

- the parts of the Accountability Report to be audited have been properly prepared in accordance with Secretary of State directions made under the Sports Grounds Safety Authority Act 2011;
- 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 any material misstatements in the Performance Report or the Accountability Report; and
- the information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

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

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

Report

I have no observations to make on these financial statements.

Gareth Davies

Comptroller and Auditor General
National Audit Office
157-197 Buckingham Palace Road
Victoria
London
SW1W 9SP

4 July 2019

Financial Statements

Statement of Comprehensive Net Expenditure

For the year ended 31 March 2019

	Note	2018-19 £	2017-18 £
Expenditure			
Staff and Board costs	2	1,270,111	1,188,979
Purchases of goods and services	3	697,277	478,634
Depreciation and amortisation	3, 5 & 6	26,811	30,452
Loss on disposal of fixed assets	3, 5	-	10,362
		1,994,199	1,708,427
Income			
Income from activities	4	332,168	197,728
Income from sales of publications	4	114,018	3,331
		446,186	201,059
Net expenditure for the financial year		1,548,013	1,507,368

All income and expenditure relates to continuing activities.

The notes on pages 41 to 50 form part of these accounts.

Statement of Financial Position

As at 31 March 2019

	Note	2018-19 £	2017-18 £
Non-current assets			
Plant and equipment	5	49,432	74,975
Intangible assets	6	983	1,573
Total non-current assets		50,415	76,548
Current assets			
Trade receivables and other current assets	7	95,077	113,352
Cash and cash equivalents	8	519,459	404,613
Total current assets		614,536	517,965
Current liabilities			
Trade payables and other current liabilities	9	(190,466)	(168,268)
Total current liabilities		(190,466)	(168,268)
Non-current liabilities			
Deferred income	10	(33,230)	(37,977)
Total non-current liabilities		(33,230)	(37,977)
Total assets less liabilities		441,255	388,268
Taxpayers' equity			
General reserve		441,255	388,268

Martyn Henderson
Interim Chief Executive
2 July 2019

The notes on pages 41 to 50 form part of these accounts.

Statement of Cash Flows

For the year ended 31 March 2019

	Note	2018-19 £	2017-18 £
Cash flows from operating activities			
Net expenditure for the financial year		(1,548,013)	(1,507,368)
Depreciation and amortisation	3, 5 & 6	26,811	30,452
Loss on disposal of fixed assets	3, 5	-	10,362
Decrease/(Increase) in trade receivables and other current assets	7	18,275	(52,855)
Increase in trade payables and other current liabilities	9	22,198	38,798
(Decrease)/Increase in deferred income	10	(4,747)	37,977
Net cash outflow from operating activities		(1,485,476)	(1,442,634)
Cash flows from investing activities			
Purchase of plant and equipment	5	(678)	(47,471)
Increase in intangible assets	6	-	(1,770)
Net cash outflow from investing activities		(678)	(49,241)
Cash flows from financing activities			
Grants from parent Department		1,601,000	1,542,000
Net cash inflow from financing activities		1,601,000	1,542,000
Net financing			
Net increase in cash and cash equivalents in the period		114,846	50,125
Cash and cash equivalents at the beginning of the period	8	404,613	354,488
Cash and cash equivalents at the end of the period	8	519,459	404,613

The notes on pages 41 to 50 form part of these accounts.

Statement of Changes in Taxpayers' Equity

For the year ended 31 March 2019

	General Reserve £
Balance at 1 April 2017	353,636
Net expenditure for 2017-18	(1,507,368)
Grant in aid	1,542,000
Balance at 31 March 2018	388,268
Net expenditure for 2018-19	(1,548,013)
Grant in aid	1,601,000
Balance at 31 March 2019	441,255

The notes on pages 41 to 50 form part of these accounts.

Notes to the Accounts

1. Statement of accounting policies

These financial statements have been prepared in accordance with the 2018-19 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 Digital, 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

There are no 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 years 2016-17 to 2019-20. 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 modified to account for the revaluation of property, plant and equipment and intangible assets.

Government grants

All income and expenditure is accounted for on an accruals basis, net of VAT. 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

IFRS 15 Revenue from contracts with customers, which was adopted from 1 April 2018, specifies how and when revenue will be recognised, providing a five-step model to be applied to all contracts with customers with step five requiring revenue to be recognised when (or as) the entity satisfies a performance obligation.

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.

Comparatives for 2017-18 have been reclassified to ensure that relevant disclosures are consistent. Total income for 2017-18 is unchanged as a result of the introduction of IFRS 15.

The application of IFRS 15 has resulted in no impact on the financial statements as compared to International Accounting Standard (IAS) 11 and IAS 18.

Property, plant and equipment and intangible assets

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

Depreciation

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

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

Amortisation

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

Intangible assets	– 25%
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Operating leases

Operating lease rentals are charged to the profit and loss account in the period to which they relate. There are no finance leases.

International Financial Reporting Standards (IFRS) issued but not yet effective

The International Accounting Standards Board has issued a new standard in relation to IFRS 16 Leases with an effective date after the date of these financial statements. The SGSA has not adopted this standard early and its adoption is not expected to have a material impact on the SGSA's reported income or net assets in the period of adoption.

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).

2. Staff and Board costs

Staff and Board costs comprise of:

	2018-19			2017-18		
	Staff £	Chair and Board £	Total £	Staff £	Chair and Board £	Total £
Wages, salaries and fees	943,594	31,380	974,974	874,703	30,320	905,023
Social security costs	96,279	1,914	98,193	98,281	1,823	100,104
Other pension costs	196,944	-	196,944	183,852	-	183,852
Total costs	1,236,817	33,294	1,270,111	1,156,836	32,143	1,188,979

3. Purchases of goods and services

	2018-19 £	2017-18 £ Reclassified
Running costs		
Travel and subsistence*	204,549	177,328
Training and recruitment	7,023	1,647
Rent and rates	101,939	94,501
Accommodation, cleaning, heating and lighting	37,606	29,277
Postage, telephone and broadband	37,500	36,227
Office supplies, printing and stationery	54,042	52,200
Green Guide editing, printing, launch and briefings**	82,846	34,920
Website development	40,320	-
IT security	11,400	-
External audit fees	15,000	11,000
Internal audit fees	27,397	9,580
Legal fees**	28,128	8,940
Other professional fees**	47,807	22,497
Bad debt expense	-	477
Loss on foreign exchange	1,720	40
Total running costs	697,277	478,634
Non-cash items		
Depreciation and amortisation	26,811	30,452
Loss on disposal of fixed assets	-	10,362
Total	724,088	519,448

* Includes Board Member travel and subsistence of £6,532 (£7,304 in 2017-18).

** The 2017-18 figure for other professional fees has been broken down into its components to provide additional information.

4. Income

	2018-19 £	2017-18 £ Reclassified
Sale of publications	114,018	3,331
Income from contracts with customers – UK	207,775	146,553
Income from contracts with customers – Overseas	89,242	21,300
Other income	35,151	29,875
Total	446,186	201,059

These figures have been reclassified due to the implementation of IFRS 15.

Income by geographical area

Area	2018-19 £	2017-18 £
UK	345,220	179,759
Other countries	100,966	21,300
Total	446,186	201,059

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

The SGSA charges for the issue of licences to admit spectators to watch designated football matches. In the year ended 31 March 2019, 94 licences were issued to grounds for a fee of £100 each. In accordance with the SGSA's Financial Memorandum, these fees have been paid into the Consolidated Fund via DCMS and are therefore not recognised as income in the SGSA's accounts.

5. Plant and equipment

2018-19	Plant and machinery £	Furniture and fittings £	Total £
Cost or valuation			
At 1 April 2018	115,377	66,399	181,776
Additions	678	-	678
Disposals	(8,505)	-	(8,505)
At 31 March 2019	107,550	66,399	173,949
Depreciation			
At 1 April 2018	92,810	13,991	106,801
Charged in year	20,088	6,133	26,221
Disposals	(8,505)	-	(8,505)
At 31 March 2019	104,393	20,124	124,517
Net book value at 31 March 2018	22,567	52,408	74,975
Net book value at 31 March 2019	3,157	46,275	49,432

All assets are owned by the SGSA.

2017-18	Plant and machinery £	Furniture and fittings £	Total £
Cost or valuation			
At 1 April 2017	115,377	41,127	156,504
Additions	-	47,471	47,471
Disposals	-	(22,199)	(22,199)
At 31 March 2018	115,377	66,399	181,776
Depreciation			
At 1 April 2017	68,688	19,695	88,383
Charged in year	24,122	6,133	30,255
Disposals	-	(11,837)	(11,837)
At 31 March 2018	92,810	13,991	106,801
Net book value at 31 March 2017	46,689	21,432	68,121
Net book value at 31 March 2018	22,567	52,408	74,975

6. Intangible assets

2018-19	Software licences £	Total £
Cost or valuation		
At 1 April 2018	8,310	8,310
Additions	-	-
Disposals	(2,538)	(2,538)
At 31 March 2019	5,772	5,772
Amortisation		
At 1 April 2018	6,737	6,737
Charged in year	590	590
Disposals	(2,538)	(2,538)
At 31 March 2019	4,789	4,789
Net book value at 31 March 2018	1,573	1,573
Net book value at 31 March 2019	983	983

2017-18	Software licences £	Total £
Cost or valuation		
At 1 April 2017	6,540	6,540
Additions	1,770	1,770
Disposals	-	-
At 31 March 2018	8,310	8,310
Amortisation		
At 1 April 2017	6,540	6,540
Charged in year	197	197
Disposals	-	-
At 31 March 2018	6,737	6,737
Net book value at 31 March 2017	-	-
Net book value at 31 March 2018	1,573	1,573

7. Trade receivables and other current assets

Amounts falling due within one year:	2018-19 £	2017-18 £ Reclassified
Prepayments*	22,008	10,295
Receivables due to contracts with customers	60,060	87,335
Other receivables	13,009	15,722
Total	95,077	113,352

* All of which relates to goods and services.

These figures have been reclassified due to the implementation of IFRS 15.

8. Cash and cash equivalents

	2018-19 £	2017-18 £
Balance at 1 April 2018	404,613	354,488
Net change in cash and cash equivalents	114,846	50,125
Balance at 31 March 2019	519,459	404,613
The following balances at 31 March 2019 were held at:		
Commercial banks and cash in hand	519,459	404,613

9. Trade payables and other current liabilities

Amounts falling due within one year:	2018-19 £	2017-18 £
Other taxation and social security	34,482	28,455
Trade payables	81,916	40,821
Accruals	42,357	72,250
Accrued annual leave	26,964	21,995
Deferred income	4,747	4,747
Total	190,466	168,268

10. Deferred income

Deferred income relates to a contribution received by the SGSA towards the capital cost of the office move undertaken in April 2017. This income received was unconditional and is being amortised over the life of the assets.

Deferred income comprises:	2018-19 £	2017-18 £
Not later than one year	4,747	4,747
Later than one year	33,230	37,977
Total	37,977	42,724

11. Contract balances

	2018-19 £	2017-18 £
Receivables, which are included in trade receivables and other current assets (Note 7)	13,009	15,722
Contract assets	60,060	87,335
Contract liabilities	-	-

Contract assets primarily 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:

	2018-19 £
Contract asset at the beginning of the period	87,335
Decrease due to cash received	(87,335)
Transfer from contract asset to receivables	60,060
Contract assets at the end of the period	60,060

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 2019, the aggregate amount of the transaction price relating to the remaining performance obligations is £182,100. The SGSA will recognise this revenue either as time passes or contract deliverables are met.

12. 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 now able to undertake work for organisations outside of England and Wales there is a small exposure to risk of loss on foreign exchange transactions. In 2018-19 the SGSA suffered a loss on foreign exchange transactions of £1,720 (2017-18 £40).

IFRS 9 Financial instruments – reclassifications

	Note	31 March 2018 £	Reclassifications	1 April 2018 £
Financial assets				
Loans and Receivables				
Loans and receivables	8	404,613	(404,613)	-
Trade and other receivables	7	26,017	(26,017)	-
Contract assets	7	87,335	(87,335)	-
Financial assets				
Amortised costs				
Loans and receivables	8	-	404,613	404,613
Trade and other receivables	7	-	26,017	26,017
Contract assets	7	-	87,335	87,335

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

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

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

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

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

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

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

13. Commitments under leases

Obligations under operating leases comprise:	2018-19 £	2017-18 £
Not later than one year	76,693	74,699
Later than one year and not later than five years	198,812	271,359
Later than five years	-	-
Total	275,505	346,058

14. Contingent liabilities

There were no contingent liabilities at 31 March 2019 (none at 31 March 2018).

15. Capital commitments

There were no capital commitments at 31 March 2019 (none at 31 March 2018).

16. 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. In addition, the SGSA had a small number of material transactions with HM Revenue and Customs, the Government Property Agency and the Cabinet Office. These transactions were at arms-length and in the normal course of business.

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

17. 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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