

Annual Report and Accounts 2020-21

HC 371





Sports Grounds Safety Authority

Annual Report and Accounts 2020-21

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Act 2011.**

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HC 371



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Contents

Overview 2020-21	5
Foreword from Chair	7
Foreword from Chief Executive	8
About the Sports Grounds Safety Authority (SGSA)	9

Performance Report

Performance Overview	12
SGSA Response to COVID-19	14
Improve Performance	22
Raise the Profile of Safety	28
Partner of Choice	32
Increase Efficiency	36
Commitment to Equality	41
Looking Ahead	42

Accountability Report

Corporate Governance Report	46
Statement of Accounting Officer's Responsibilities	49
Governance Statement	50
Remuneration and Staff Report	56
Parliamentary Accountability and Audit Report	62

Accounts

Accounts	67
Notes to the Accounts	72

Overview 2020-21



78% of stakeholders say SGSA is world's leading authority on sports ground safety



111 matchday inspections completed



90% of staff would recommend SGSA as a great place to work



£1,640,159
net expenditure



289 copies of *Green Guide* sold to **23** countries in the last year



92% of stakeholders say SGSA is an effective regulator



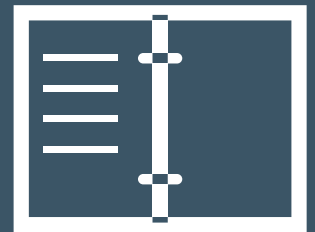
All **4** UK nations supported

COVID-19 Overview



Guidance published in **4 languages** and shared around the world

Advised Government on safe return of spectators to sports grounds



92% of stakeholders aware of and accessed SGSA guidance



109 EFL training ground audits conducted



81% of stakeholders rated the SGSA's support as excellent or very good



19 training courses held with **284** attendees

“
Clear concise guidance expediently produced with excellent support to back it up.
”

Foreword from Chair

I am pleased to introduce the Annual Report and Accounts for the Sports Grounds Safety Authority (SGSA) for 2020-21.

This has been a year like no other. The COVID-19 pandemic has had a devastating impact on sport. As we edge towards a return to some form of normality, the repercussions of the last 18 months will have a long-term effect on the sector both in the UK and globally.

Since my appointment earlier this year I have been delighted to see how the SGSA team has met the challenge of the pandemic and led the sector in the safe return of spectators under social distancing conditions. In particular, through the publication of its *Supplementary Guidance 02: Planning for Social Distancing at Sports Grounds*, which is now being used around the world. On behalf of the Board, I would like to thank all the SGSA members of staff who continue to achieve so much. The success of the organisation is due to their incredible hard work and expertise.

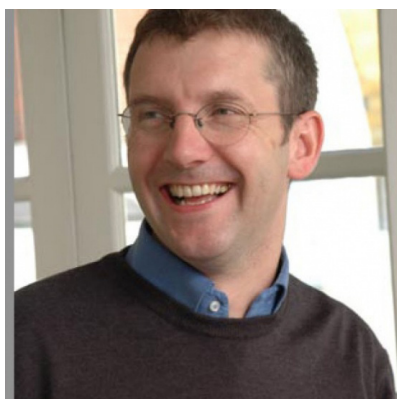
The impact of this last year on SGSA cannot be underestimated. From the Australian Open tennis tournament to planning a football event in Ecuador, the organising committees have used our guidance to support the safe return of fans, demonstrating our global leadership.

This year has been the first of our five-year strategy. Whilst some of the work planned for the year has been unable to take place due to the pandemic, the SGSA has made great strides towards its objectives, as demonstrated throughout this document. Importantly, the organisation's vision is to ensure everyone can enjoy sport safely. Over the last 12 months, the SGSA has demonstrated this by leading the world in advising on the safe return of spectators to sports grounds under social distancing conditions. This can be seen via the increase in the number of stakeholders who agree that the SGSA is the world's leading organisation for sports ground safety.

This document is a tribute to the extensive and committed work carried out by the SGSA's team of Inspectors and Secretariat from 1 April 2020 to 31 March 2021. The team has balanced the regulatory duties of licensing football grounds and overseeing local authorities discharging their statutory obligations, with responding to the challenges of the pandemic. Importantly, the SGSA's work has been done prudently with a net expenditure level of £1,640,159, below the limit of £1,880,000 set by the Department for Digital, Culture, Media and Sport (DCMS).

As a former Board member of the SGSA and someone who works in the sector, I have seen first-hand over many years the fantastic and important work of the SGSA in leading sports ground safety not only in the UK but around the world. As Chair, I will use my many years of experience to help support and lead the organisation as it delivers the next stages of its important work.

I feel privileged to have joined the organisation as Chair and look forward to being part of this exceptional team.



Finally, I would like to pay tribute to my predecessor Alan Coppin. Alan has been a steadfast advocate of the SGSA since his term of office as Chair commenced in 2015. On behalf of the Board and the SGSA team, I thank him for the leadership and support he has provided during his tenure and wish him and his family the best for the future.

Derek Wilson
Chair

Foreword from Chief Executive

It has been a privilege to lead the team over the course of the last 12 months, which have been the most challenging in the history of our organisation.

I am immensely proud of what we have contributed to Government and the sports sector, firstly supporting the development of robust protocols to enable the return of football behind closed doors, then producing world-leading guidance to help the sector to implement social distancing, and most recently on the Government's Events Research Programme in which the SGSA played a central role. We also undertook work outside of our usual remit to help ensure the 2020/21 season could be completed safely.

Internally, the pandemic has prompted much greater use of digital platforms for communication and collaboration – and the temporary cessation of in-person inspections at sports grounds also provided an opportunity to find new efficiencies in the way we work.

While we have been unable to progress as we had planned with our five-year strategy, published in January 2020, we have made great strides amongst all four of our overarching objectives. Importantly, we are well placed to push forward with our regulatory and advisory priorities that will cement the SGSA as the world's leading authority on sports ground safety.

Finally, I would like to congratulate Ken Scott, the SGSA's Head of Inspectorate, on being awarded the MBE in the Queen's Birthday Honours List in 2020. I'm so thrilled that Ken's integrity, professionalism and expertise has been recognised in this way. Ken is respected around the world as the foremost authority on sports ground safety and it is a huge privilege to work alongside him at the SGSA. In addition, it has been fantastic to see Alan Coppin, our former Chair, receive an OBE for services to sports ground safety and current Board member Rimla Akhtar receiving an OBE for services to equality and diversity in sport.



Martyn Henderson
Chief Executive
9 July 2021

About the Sports Grounds Safety Authority (SGSA)

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

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

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

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

Values

Excellence

Independence

Integrity

Partnership

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.

What we do

Regulatory



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

Standards



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

Advisory



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

Advisory services

Bespoke training



Calculate safe capacity



Review stadium design



Safety management advice



Performance Report

Performance Overview

Strategy

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

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



A full account of our approach to, and policies for, the management of risk are covered in the Governance Statement on page 50.

The Business Plan for 2020-21 identified four key performance indicators. The table overpage outlines how we met our targets.

Strategy link	Indicator	Baseline (2019-20)	Achievement (2020-21)
Continuously improve our performance as the safety regulator for football grounds in England and Wales.	Proportion of respondents who agree or strongly agree that the SGSA is an effective regulator of football grounds.	85%	92%
Raise the profile and status of sports ground safety in the UK and internationally.	Proportion of league club Boards that discuss safety at least once per season.	86%	87%
Become the strategic safety partner of choice for governments, sport governing bodies and the organisers of major events.	Proportion of respondents who agree or strongly agree that the SGSA is the world's leading authority on sports ground safety.	66%	78%
Improve our efficiency and performance as a non-departmental public body.	Proportion of respondents who rate the overall performance of the organisation as 8 out of 10 or above.	78%	82%

COVID-19

The global COVID-19 pandemic has impacted on the SGSA and its strategic aims. It altered how we managed our day-to-day activities, with staff working from home, in line with the Government's direction. The pausing of the 2019/20 football season in March 2020, the delayed start to the 2020/21 season, and the resumption of live sport without spectators has impacted upon how we deliver our regulatory duties. Throughout this period, the SGSA has worked well to identify and respond to issues.

The following pages outline how the SGSA has faced the challenges of the pandemic.

SGSA Response to COVID-19

Overview

The last year has been dominated by the COVID-19 pandemic. It has had a significant impact on the sport sector, the SGSA's ability to conduct business and the importance of ensuring the welfare and wellbeing of our staff.

Since March 2021, the SGSA team has adapted efficiently and effectively to the unprecedented circumstances the nation, and the world, has found itself in. This has included office-based staff members working from home, and inspections and meetings being conducted remotely.

Importantly, throughout the year, the SGSA management and Board has been committed to supporting all staff. This work has been developed through the COVID-19 Working Group and increasing levels of staff engagement.

Over the following pages, we outline the pandemic-related work conducted in the last year.

What stakeholders have said about the SGSA:

“

Leading in the field and issuing robust technical guidance. Second to none.

”

“

Risen to the challenges presented by COVID-19 and quickly mapped out the threats and showed the industry some leadership.

”

Supporting the sector in the UK and around the world

Supporting the Government

As the Government's advisor on sports ground safety, the SGSA has been central to discussions and the development of guidance on the safe return of spectators to elite sporting events.

Over the last year we have worked closely with officials in the Department for Digital, Culture, Media and Sport (DCMS), along with other stakeholders, such as UK Sport.

In particular, the SGSA has worked closely with DCMS officials and the wider sport sector in the development of the guidance around the return of elite sport and the safe return of spectators – known as the Stages 1 to 5 guidance.

Sport without spectators guidance

In June 2020, the SGSA published guidance to support the resumption of elite live sport in settings without spectators. We developed two guidance documents – one specifically for football grounds, and a second for other sports grounds that require a General Safety Certificate. The guidance covered a number of topics including:

- General Safety Certificates, containing a standard condition;
- Safety and security considerations;
- Medical and first aid provision;
- Health and safety at work; and
- Media provision.

Planning for social distancing guidance

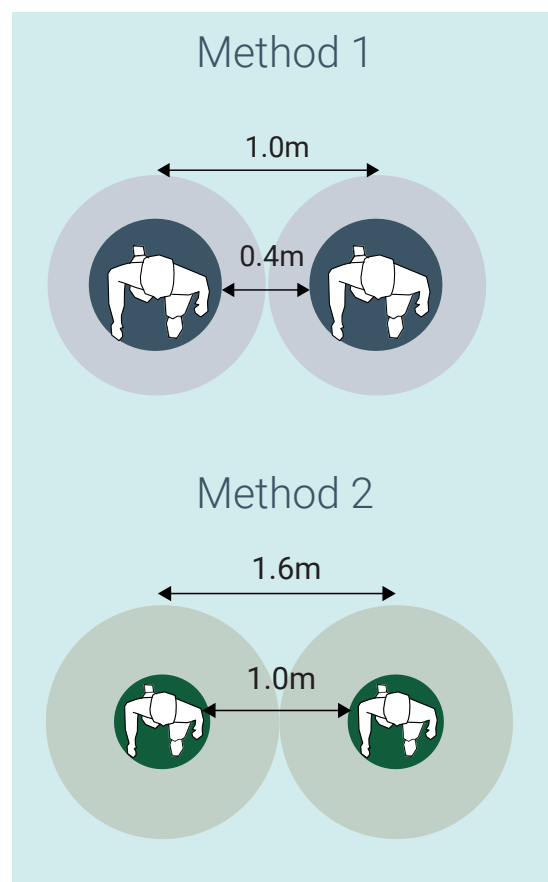
To support the safe return of spectators to sports grounds and other venues, the SGSA developed the *Supplementary Guidance 02: Planning for Social Distancing at Sports Grounds* (commonly referred to as SG02). This guidance aimed to equip venue management with the knowledge and guidance they required to plan for the return of spectators with confidence. It supported the Government's *Elite Sport Stage 5 – Return to Competition: Safe Return of Spectators Guidance*.

It was developed during the summer of 2020, led by Head of Inspectorate Ken Scott. The document was based on the UK Government's guidance, as well as input from a range of stakeholders including Public Health England and UK Sport.

Before finalising SG02, an open consultation was held on its content. Responses were received from sport governing bodies, individual venues and events and other representative groups. These were considered and included in the final version, published in August 2020.

The guidance itself was ground breaking as it widened the discussion about how a safe capacity should be calculated, in particular challenging the misconception that safe capacity is simply a case of leaving one or two seats or spaces between each person in a seating deck. Instead, the guidance highlights the most critical aspects of calculating safe capacity under social distancing, including:

- The level of social distancing itself. The SGSA identified two methods for measuring distance: Method One – where measurement is taken from the top of people's heads; and Method Two – where the measurement is taken from shoulder to shoulder. These two methods have an impact on the amount of space each person needs, and thus the capacity that could be safely allowed.
- The size of concourses and conducting a calculation on the safe capacity in these areas. This includes whether there is sufficient space to allow for queueing at concession stands or if these have to be closed; the type of circulation around a sports ground and where there is sufficient space for two-way movement, or if concourses, gangways and stairwells have to be one-way only. In addition, the calculations must take into account the stewarding requirements in these areas as well. This is a unique perspective identified within the SG02 document.
- The size of exit doors and gangways, as these could be smaller than internal concourses and gangways and therefore capacity calculations may be affected.
- The impact on capacity calculations of Zone Ex and, beyond that, the transport links and an understanding of how spectators will arrive and leave the venue.
- The importance of spectator engagement itself. In particular the creation of a *Spectators' Code of Conduct*, and an awareness of the personal responsibility and risk assessment that spectators must carry out before purchasing a ticket and attending a venue.



“

The document is really comprehensive and clear.

”

92%

of stakeholders said they were aware of and accessed SG02.

“

This is an excellent document...I am confident that this is a blue print that safety officers can work with.

”

Policy guidance

To support the implementation of SG02 in England and Wales, we developed a document which outlined the regulatory controls for sports with spectators. Originally published in August 2020, *Policy Guidance – Sport with Spectators COVID-19 Regulatory Controls* was revised in December 2020 to reflect the Government's Stage 5 guidance on the return of elite sport with spectators present.

International support

The SG02 document has been used not only in the UK, but around the world. For example in February 2021, the guidance was approved for use by the State of Victoria in Australia, to calculate safe capacities at the Australian Open tennis tournament.

To support its use in other countries, an international version has been created. This removed references to the UK-based legislation. Along with the English version, it has been translated into French, Spanish and German and made available on the SGSA website. The translations were provided by FIFA. FIFA itself has shared links to the document in its guidance sent to all 211 of its member countries. This is one of the first times externally produced guidance has been referenced in FIFA documents, and highlights the prominence and high esteem both the guidance and the SGSA are held in.

In September 2020, we used the SG02 document to provide support to the Federación Ecuatoriana de Fútbol (Ecuador) to ensure the safe hosting of World Cup qualifier matches due to be held in the country. The Ecuadorian Federation commissioned us to review the existing stadium design and operational plans and provide a report of recommendations to allow for the safe return of spectators under social distancing requirements.

Case studies

In August 2020, the SGSA worked in partnership with the EFL to assess the application to football grounds of the SG02 document.

We commissioned Movement Strategies, an expert consultancy on people movement and crowd dynamics, to look at calculating the safe capacity of venues using the methods included in the guidance.

Two EFL grounds were chosen as case studies – Charlton Athletic FC's Valley Stadium and Cambridge United FC's Abbey Stadium. These were selected based on the age of the grounds and the mix of seating and terracing.

The project provided issues for all grounds to consider when using SG02 including:

- Seated and standing capacity calculations;
- Concourse capacity;
- Entry and exit capacity calculations;
- Zone Ex operations; and
- In-venue operations, such as toilet facilities, food and beverage, hospitality, retail and accessibility.

Calculating safe capacity with social distancing online training course

In September 2020 we developed a chargeable training course to support the delivery of SG02. This was delivered online, with the SGSA team – Ken Scott, Rick Riding, Peter Weymes and Andrea Jones – leading the sessions.

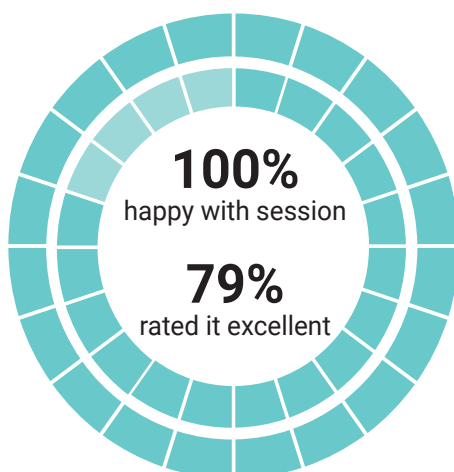
The course was well received and a total of 19 sessions were held between September 2020 and February 2021, with 284 people taking part. These included two sessions specifically for English Football League (EFL) clubs and three for cricket clubs, arranged by the England and Wales Cricket Board (ECB). The publicly available courses attracted a wide range of attendees from a range of sports including football, rugby, tennis, horse racing and motor racing. Venue and concert operators also attended, along with local authorities.

In addition, the sessions attracted organisations and individuals from around the UK and the world, including FIFA, UEFA, Lawn Tennis Association and Silverstone; globally, countries included Ireland, Canada, the Netherlands, Norway, Uganda and Zimbabwe.

“

Collaborative and informative. Better than a standard conference.

”



“

Very informative, great group exercises and very well organised.

”

Spectator research

In summer 2020, the Government announced a series of pilot sporting events to be held with a limited number of spectators. We commissioned Dr Anne Templeton, of the University of Edinburgh, to conduct research on the views of spectators attending the events. Researchers surveyed more than 1,800 spectators at pilot football, horse racing, cricket, basketball and snooker events between 26 July and 3 October 2020.

The research found that around nine in ten spectators were confident that event organisers were able to keep spectators safe. Researchers said the two main factors for feeling safe were the perception of the organisers and of the behaviour of other spectators.

EFL training ground visits

In October 2020, the SGSA started a new programme with the EFL to inspect COVID-19 protocols at training grounds and stadiums for the 2020/21 season.

The programme, which was funded by the Professional Footballers' Association (PFA), saw SGSA Inspectors attend EFL training grounds and ensure compliance with the COVID-19 protocols in place. The work ensured that high safety standards were met at elite football matches. The collaboration allowed for players, staff and officials to have confidence in the safety of their surroundings for the 2020/21 season.

Between 30 October 2020 and 31 March 2021 a total of 109 training ground audits took place. Due to the Government's lockdown restrictions and 'stay home' message for some of this period, 49 of these inspections were virtual, with the remaining 60 taking place in person.

Support across the UK

As part of our commitment for ensuring safe sports grounds for everyone, we have worked closely with colleagues across the union to support their planning for the safe return of spectators. There was a difference in the legislation within Northern Ireland, Scotland and Wales, where the social distancing required was 2m, and did not reduce to 1m plus mitigations in some circumstances, as in England.

The Welsh Government commissioned the SGSA to create a Wales specific version of SG02, which included new calculations for the 2m distancing, as well as providing details of the Welsh related legislation.

In addition, we supported colleagues in Northern Ireland and Scotland through the provision of targeted training sessions for each nation. This was provided as part of our contracts with Sport Northern Ireland and the Scottish Government (as detailed further on page 33).

Completing qualifications

The COVID-19 pandemic has meant that stewards and safety officers who were going through training were unable to complete their qualification. The SGSA facilitated discussions around how learners can complete the qualification, with particular reference to assessment of workplace competency. The SGSA worked closely with Ofqual to develop revised assessment strategies for existing learners. This outlined that we would extend the period of qualification beyond the 12 months requirement outlined in the *Guide to Safety at Sports Grounds (Green Guide)*. This extension covered the period during which live sport attended by the public was suspended. We shared the revised assessment strategies to our stakeholders, via the SGSA website.

Sports Technology and Innovation Group

The Sports Technology and Innovation Group was established by DCMS in September 2020 to work with sport bodies to explore high-tech solutions to support the return of spectators to venues. The SGSA provided the secretariat support to this group. As a result we were involved in the delivery of a range of its work including developing and evaluating a public call for ideas to identify technologies and innovations on or coming to the market that might address the challenges identified by the Group across the fan journey. These focused on: ticketing; pre-event build up; travelling to the venue; last mile and entry; inside the venue; and departure and post-event.

In addition, the SGSA supported the delivery of the 'For the Love of Sport' communications campaign to promote the safe return of spectators to live events. The campaign promotes safety advice and sets out how grounds can publicise they are safe.

In early 2021, the Group was replaced by the Government's Events Research Programme, which was led by SGSA's Chief Executive Martyn Henderson.

Supporting our workforce

COVID-19 Working Group

In April 2020, the SGSA established the COVID-19 Working Group, made up of both inspectors and secretariat staff, to consider the impact of the pandemic upon SGSA's operations. The group identified three broad themes to organise its work:

- Regulatory, addressing issues relating to our legal responsibilities, including licensing and local authority oversight.
- Human resources, addressing issues created by COVID-19 for all staff, including matchday inspections, travelling to meetings and the return to the headquarters office.
- Organisational, considering the short, medium and long-term impact on the SGSA and its advisory services, including financial planning and the impact on the delivery of the business plan.

The Working Group identified and addressed immediate and longer-term actions. The regular meetings provided an opportunity to consider the external pressures facing the sector and the country and their impact on the SGSA as a whole.

A key output has been the COVID-19 Standard Operational Procedure, which set out the 'COVID safe' measures inspectors must follow when attending match inspections, meetings and non-matchday visits.

Other work has included developing documentation to support inspections at matches without spectators, as well as the pilot events for the return of spectators, and coordinating the inspections for the pilot programme.

In September 2020 a scenario planning session was held to identify the likely impacts of a range of plausible COVID-19 scenarios on the SGSA's staff, regulatory role and commercial business.

The COVID-19 Working Group continues to lead on internal pandemic-related issues.

Increasing staff engagement

While many of the SGSA team are used to remote working, the move to working from home was a new experience for much of the London office-based staff. In addition, the whole team faced unprecedented times due to the national lockdowns through the year.

To help support staff adjust to the changes, as well as monitoring wellbeing, online catch up sessions were put in place. Inspectors were brought together weekly to check on welfare and to update on any issues. The secretariat team met daily, again to check on individual welfare and to manage workloads.

The results of the People Survey, held in November 2020, indicated that staff were happy with the support provided during the pandemic:



Only one area of concern was raised, with 30% of staff feeling they did not have the resources necessary to perform their job effectively. This has been addressed through investment in IT, as outlined on page 38.

Improve Performance

Strategic objective:

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

- Developing and maintaining a robust evidence base.
- Making targeted and risk-based use of our statutory powers.
- Identifying and promoting good practice, including through our suite of world-leading guidance.
- Improving the training and qualifications available to the sector.

92%

of stakeholders
say the SGSA is an
effective regulator

“

*This organisation
continues to be the
world's best in venue
safety management.*

”

177

Safety Advisory
Group meetings
attended in the last
year

Overview

Much of the SGSA's regulatory work is undertaken by a team of regionally-based Inspectors through interactions with local authorities, clubs and other interested parties, along with inspections and visits to football grounds on match/event days and non-match/event days.

The SGSA is committed to using data and research in our decision-making procedures. We are partnered with NatCen Social Research (NatCen) in order to increase our capacity and capability in relation to evidence and data.

Licensing

The SGSA is responsible for issuing licences to all clubs in the Premier League and the EFL, along with Wembley and the Principality Stadium. A licence runs from 1 August to 31 July each year.

We considered licence applications from 20 Premier League and 73 EFL grounds, including those newly promoted from the National League, plus Wembley and the Principality Stadium. Licences for the 2020/21 licensing period were issued to all eligible grounds by the deadline of 31 July 2020. The COVID-19 pandemic delayed the issuing of licences to the two grounds of clubs promoted from the National League – Barrow AFC and Harrogate Town AFC. In addition, a licence was issued to Brentford FC in September 2020 on the completion of its new stadium. As at 31 March 2021, there was one 2020/21 licence application outstanding – AFC Wimbledon. This is due to the club building a new ground and awaiting a valid General Safety Certificate before the issuing of a licence. The licence was issued in May 2021. The delay in licences had no detrimental impact for the clubs concerned.

By 31 March 2021, 65 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.

Matchday inspections

Our Inspectors carried out 111 matchday inspections between 1 April 2020 and 31 March 2021, a decrease from 182 in the same period in 2019-20. This was as a result of the COVID-19 pandemic and lockdown requirements. Of these inspections, 92 were for matches without spectators and 19 were with spectators in attendance.

In addition to events covered by our regulatory role, Inspectors attended 12 other matches, including non-league fixtures, women's football and rugby.

111

matchday inspections
completed during the
year

Persistent standing in seated areas

Over the last year, the SGSA has continued to work towards the implementation of the Government's manifesto commitment to introduce areas of safe standing in seated areas. This work has, however, been affected by the COVID-19 pandemic, and the changing priority to the safe return of spectators with social distancing.

This year has seen the conclusion of the independent research commissioned by the SGSA – the *Safe Management of Persistent Standing in Seated Areas at Football Stadia* – conducted by CFE Research. The final report was published in June 2021. In addition, the *Supplementary Guidance 01: Safe Standing in Seated Areas* was drafted. This will be consulted upon and published in 2021.

We expect this area of work to continue into the coming year and return to being a high priority for the SGSA and DCMS.

Enforcement approach 2020/21

The SGSA has continued its regulatory duty to apply the Government's current all-seater policy at designated football grounds. In advance of the 2020/21 football season, we updated and shared guidance setting out its approach to enforcing the Government's all-seater policy in relation to persistent standing in seated areas. In doing so, we were mindful of the impact the pandemic had on clubs and the lack of spectator attendance at matches.

We have continued to support those clubs identified as having a high safety risk due to persistent standing in some areas of their respective grounds. This was done in accordance with Better Regulation principles. While there have only been limited spectators in grounds this year, we have continued discussions and advice on managing this safety risk when spectators do begin to return. This has included advising on engineering solutions to address the risks.

Spectator injury statistics

During this year we analysed and published the number of spectator injuries at football grounds for the 2019/20 season. The statistics cover the first six months of the season, until 31 January 2020. It does not include information from 1 February as a result of the COVID-19 pandemic.

In the first six months of the 2019/20 season, there were:

- 21,479,064 spectators at matches in the Premier League (plus football matches played at Wembley and Principality Stadium), Championship and Leagues One and Two.
- 1,215 spectators treated for injuries.
- This equates to 1 injury per 17,678 spectators.
- Slips/trips/falls were the cause of 34% of all recorded injuries – the highest 'known' category.
- Cut/laceration was the most common type of injury, accounting for 24% of those recorded.

The data is based on returns from the 92 football grounds subject to SGSA licensing. The SGSA has worked with NatCen to interrogate each club's return to improve consistency in the categorisation of the causes of injuries.

To support the collation of future spectator injury statistics, we developed a template collection form in partnership with NatCen and a sample of football clubs. This was shared with all grounds subject to SGSA licence with the aim of improving consistency in data. The form has been used in the 2020/21 season, albeit with limited spectators at grounds due to the pandemic.

Local authority audits

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

Due to the pressures placed on local authorities over the last year, it was agreed that audits would not take place in 2020-21. However, those authorities identified as being low performing during the previous year were provided with targeted support to help improve performance.

During the year, the SGSA team revised the local authority audit procedures and resultant forms. These will be used in the next round of audits, scheduled to take place from July 2021.

Safety Advisory Groups

Our Inspectors attended 177 Safety Advisory Group (SAG) meetings between 1 April 2020 and 31 March 2021. Of these, 133 took place virtually and 44 were in-person meetings. This is a decrease from 211 in the same period the previous year.

The SAG is a multi-agency group consisting of the local authority and its relevant departments, representatives from the sports ground, police, fire and ambulance services and any other relevant stakeholders, and where many safety considerations are made with partners.

During the last year, SAGs have been a vital forum for the discussion and approval of COVID-19 related work, and have included representation from public health.

Safety Committee

The SGSA continued to chair the sector's Safety Committee, with two meetings held during the year. This brings together representatives from football grounds, local authorities, football bodies, the police and DCMS and helps to build joint working. Meetings were held remotely during 2020-21. Subjects discussed during the year included:

- COVID-19 and the impact on sport
- Safe return of spectators under social distancing
- Latest research on safe standing
- Spectator safety qualifications

Alongside the Safety Committee, we continued to support the SAG regional chairs network.

Stadia development

SGSA Inspectors have advised and supported clubs who are currently, or are considering, development of their stadia. This included Geoff Galilee providing ongoing support to Brentford FC in the building of its new Community Stadium, which was completed in September 2020.

In addition, Ann Ramage has supported AFC Wimbledon in the development of its new stadium at Plough Lane. This has included contributing to setting up new safety management systems and advising on innovative seats incorporating barriers installed in a home supporters area. The SGSA continues to support the work, with the stadium due to welcome spectators in early 2021-22, COVID-19 restrictions permitting.

The SGSA advises grounds on stadia development using our experience and expertise. We consider proposals in light of the *Guide to Safety at Sports Grounds (Green Guide)* and anything that falls within our licensing remit. Grounds and local authorities benefit from the experience of Inspectors who are able to share good practice and learnings from other stadia developments.

Guidance

The SGSA continues to support sports ground safety by providing important support and guidance on a number of issues. During this year we have published formal guidance in relation to matches without spectators and the *Supplementary Guidance 02: Planning for Social Distancing at Sports Grounds*, both of which are detailed earlier in this Annual Report and Accounts.

Further to this, we have continued to work with Level Playing Field on the review of the *Accessible Stadia* guidance.

The *Green Guide* continued to be purchased by a wide range of organisations and stakeholders from around the world. Between 1 April 2020 and 31 March 2021, 289 copies of the document were purchased from 23 countries including Australia, New Zealand, Qatar, Denmark and Brazil. Since its release in 2018, there have been over 1,600 copies sold in over 40 countries.

289

copies of *Green Guide*
sold this year

Event safety management

In 2020-21, we made significant progress on the revision of our *Safety Management* guidance. This will form part of a suite of supplementary guidance which are under the umbrella of the *Green Guide*. This approach not only reduces any duplication in the guidance, but also highlights the importance of the *Green Guide* in all parts of sports ground safety planning.

Following consultation, the new document – *Supplementary Guidance 03: Event Safety Management* – will be published in September 2021.

Legislative reform

In 2020-21, the SGSA started a project looking at the legal framework for sports grounds safety. This considered legislation which had not been updated in several decades and had not kept pace with developments within football. The project identified several issues with the current framework which could be tightened and reformed to improve the safety regime. The project was supported by our legal advisors, TLT, to consider the issues and offer advice on the best mechanisms to enable these reforms.

This project will continue in the coming year, working closely with DCMS, as part of the long-term strategic aim for the SGSA to continuously improve our role as the safety regulator for football.

Working with other regulators

We are working with our fellow regulators in different elements of sports ground safety. This includes working with the Security Industry Authority on the occupational standards for stewarding and the Equality and Human Rights Commission on accessibility.

Training opportunities

Over the last year the SGSA has developed and implemented new training courses. As highlighted on page 18, we developed a highly successful online training day relating to Calculating Safe Capacity with Social Distancing.

In addition, we have developed a new training session on Local Authority Safety Certification. The delivery of this commenced in April 2021.

Spectator safety qualifications

The SGSA has been leading a project on the development of new spectator safety qualifications since 2018, working closely with awarding organisations, Ofqual and others. During 2020-21 this project was completed with the publication of the five new qualifications for the sector. These are:

- Level 2 Award for stewarding
- Level 2 Certificate for stewarding
- Level 3 Certificate for supervisors
- Level 3 Extended Certificate and
- Level 4 Diploma for safety officers

This new structure provides a clear career pathway for learners in the sector.

The qualifications and standards have been developed with significant input from industry. The SGSA has worked closely with awarding organisations to create a simple qualification landscape so that employers, employees and regulators are not confused with multiple variants.

Raise the Profile of Safety

Strategic priority:

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

- Driving a strong partnership approach to sports grounds safety.
- Deepening our engagement with fans.
- Developing long-term campaigns to promote safety at sports grounds.
- Championing the sports grounds safety sector.

82%

of stakeholders
rated SGSA as 8 out
of 10 or higher

“

*I always enjoy a two-way
dialogue with SGSA and
it is imperative that we
guide our colleagues...
The SGSA does this and
communicates it very well.*

”

59,047

website visitors in
the last year

Overview

The prominence and reputation of the SGSA, and sports ground safety generally, has increased significantly over the last 12 months. This is due to the impact of the COVID-19 pandemic on the sporting sector, with very few spectators attending events.

As identified previously in this Annual Report and Accounts, the SGSA has provided support and guidance for venues to plan for the return of spectators in a socially distanced way. This is now world-renowned and has been used in countries including the United States of America, across Europe and Australia.

The focus of this work has meant that the progress in this strategic objective has been lessened. However, we have continued to deliver a number of activities, as outlined in these pages.

Impact of COVID-19 on safety profile

The COVID-19 pandemic has had a severe impact on sport over the last year which will likely have a long lasting and yet to be fully appreciated effect on the sector.

The pandemic has, however, raised the awareness of safety at sports grounds, and the importance of effective safety management teams for venues in the successful delivery of events. In addition, campaigns such as 'For the Love of Sport', as outlined on page 20, has highlighted safety issues with spectators, and the collective responsibility we all have when attending venues. The SGSA has supported this work in a number of ways, as detailed earlier in this Performance Report. This has included our advisory and supportive role with Government, leading the sector in the delivery of guidance and promoting the 'For the Love of Sport' campaign.

Importantly, the last year has enhanced the reputation of the SGSA as the country's foremost sports ground safety advisor and embedded us as the 'go-to' organisation with key decision makers in Government, football and the wider sporting world.

Academic forums

The SGSA has continued to hold forums with leading academics during 2020-21. Two forums were held with discussions focused on accessibility (April 2020) and fan engagement (October 2020).

The accessibility forum concentrated on the changing needs of spectators since the writing of the SGSA's *Accessible Stadia* guidance. It was attended by both academics and industry experts which generated good debate on the importance of considering design of stadiums for accessibility needs.

October's fan engagement forum focused on the return of spectators to sports grounds. Discussions covered the importance of understanding group 'social norms' on behaviours and how these can be modified through various communication strategies.

Listening to stakeholders

Each year, we ask our stakeholders for their views about the SGSA. The results help us to understand our performance as a regulator and advisory body.

The results of the 2021 stakeholder survey included:

92%

of respondents said the SGSA is an effective regulator

7 percentage point increase since last year.

95%

of respondents said the SGSA sets the standards for sports ground safety management

Equal to last year.

90%

of respondents said the SGSA delivers a high-quality service

9 percentage point increase since last year.

78%

of respondents said the SGSA is the world's leading authority on sports ground safety

12 percentage point increase since last year.

81%

of respondents rated the SGSA's support over the last 12 months as excellent or very good.

82%

of respondents rated the SGSA's overall performance as 8 out of 10 or higher.

4 percentage point increase since last year.

Working in partnership

Over the last year, the SGSA has continued to develop strong partnerships with a range of organisations with the aim of promoting safety at sports grounds.

In 2020-21 we commenced discussions with Local Authority Building Control (LABC) to create a new Level 6 qualification for building control officers. This project will continue through 2021-22, with LABC aiming to launch the new qualification in January 2022.

We have also continued our long standing relationship with the European Stadium and Safety Management Association (ESSMA) to support the further development of safety and security of football stadiums across Europe.

Engaging with fans

Over the last year, the SGSA has made strides in building on engagement work with fans. We are committed to improving this in order to better understand fan concerns and desires, and to increase awareness of the work undertaken across the country to keep them safe.

This has included increased engagement with fan and representative groups including the Football Supporters' Association (FSA), Kick It Out and Level Playing Field.

Promoting safety in the UK and internationally

The SGSA is committed to promoting safety at sports grounds through speaking at conferences and events across the world. This year's pandemic has impacted this. However, the team has been involved in a number of online conferences, including:

- UEFA Euro 2020 Spectator Experience and Relation Project Workshop, February 2021;
- Soccerex Connected, February 2021;
- Major Events Virtual Summit, December 2020;
- Institute of Strategic Risk Management Major Events training course, November 2020;
- World Innovation Summit for Health, November 2020;
- University of Northampton – Changemaker Employability Week Seminar, November 2020;
- Ignitx online webinar, October 2020; and
- UEFA Safety and Security Briefing, September 2020.

SGSA website

The SGSA's website, at www.sgsa.org.uk, aims to be a knowledge bank for those involved in sports ground safety.

Between 1 April 2020 and 31 March 2021 there were 151,509 pageviews of the website from 59,047 users from around the world. This represents a 18% and 25% increase respectively on the same period in 2019-20. This was largely due to the prominence of the guidance provided during the pandemic.

Partner of Choice

Strategic objective:

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

- Supporting major events, prioritising those taking place in the UK.
- Enhancing the range and impact of our training and advisory services.
- Setting and driving up standards internationally.
- Promoting our work with and through the UK Government.

90%

of stakeholders say the SGSA delivers a high-quality service

“

SGSA is certainly one of the most important players in spectator safety in Europe and abroad and has made an extensive contribution in setting the standards in this field.

”

£386,959

income from activities during 2020-21

Overview

While the SGSA's regulatory responsibilities only cover football grounds in England and Wales in the Premier League and EFL, along with Wembley and the Principality Stadium, the SGSA continues to support the union by working within all four nations of the UK.

Beyond this, the SGSA continues to be the go-to organisation for strategic safety advice for other sports, such as cricket, as well as organisations across Europe and around the world.

Northern Ireland

Since 2017 the SGSA has worked with Sport Northern Ireland. We provide advice, guidance and support to local authorities across the provinces, along with working with sports grounds for the three major sports – football, Gaelic football and rugby union – to ensure safety.

SGSA Inspectors Peter Weymes and Mark Holland work closely with the individual grounds and local authorities to support all safety-related aspects. During 2020-21, our Inspectors were unable to visit Northern Ireland often. Only one in-person visit took place, to attend an event without spectators at the National Stadium at Windsor Park. However continuous support was provided via training courses, discussions and attendance at SAG meetings remotely. This has included attending fortnightly meetings to discuss the safe return of spectators.

Sport Northern Ireland continue to be satisfied with the partnership with the SGSA, and a long-term contract was agreed in December 2020, confirming the advisory service until 31 March 2024.

In addition, we continue to support Northern Ireland Executive's Department for Communities 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.

Scotland

In 2020-21 the SGSA commenced a new contract with the Scottish Government. The purpose of the work is to improve the quality and consistency of safety certification of sports grounds by local authorities. The work formalises the relationship between the SGSA and Scotland that has been developed over a number of years.

We have been commissioned to visit all local authorities with Scottish Premier Football League stadia to assist in their delivery of self-assessments. Over the last year, we have reviewed all of the Safety Certificates in place and this project will continue in 2021-22.

Wales

In March 2020 the SGSA commenced a contract with the Football Association of Wales (FA Wales) to conduct capacity calculations at grounds within the Cymru Premier League as well as other Tier 2 promotion candidates. The completion of the first round of calculations was delayed due to travel restrictions. All reports were provided to the FA Wales by the end of 2020.

The contract was extended, and further visits and evaluations took place in March 2021. All reports were completed and provided to FA Wales in line with their requirements. This work continues into 2021-22.

Women's football

In September 2019 the SGSA began a partnership with the Football Association (FA) to support the safety and security of women's football. This sees the SGSA work with clubs in the FA Women's Super League and Championship on areas such as calculating the safe capacity of grounds and safety management. The pandemic has hampered visits and inspections to the grounds. However progress has been made on other areas, including the creation of a bi-weekly Safety Officers' Forum. This group has been a positive step and encourages the safety officers to speak with each other to share experience and information which was not previously accessible in such a simple way.

Cricket

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

In April 2021, we signed a new five-year contract with the ECB. This embeds the SGSA's involvement in safety at cricket for the next five years and enables long-term planning in the support and advice we provide.

Over the last year we have concentrated on providing support and training to safety teams across the country. This has included providing a local inspector to sit on each Safety Advisory Group and supporting the return of spectators by reviewing the capacities and match day protocols. We have provided an online exercise to test the contingencies to all 18 first class cricket grounds in the country, with individual reports and learning outcomes provided to safety teams. We have also supported the safety management team of the ECB on developing national safety policies.

Provided online
exercises to all

18

first class cricket
grounds

Commonwealth Games 2022

In early 2021, the SGSA signed a Memorandum of Understanding with Birmingham City Council to support the delivery of the Commonwealth Games 2022. Over the coming year, the SGSA will be the strategic safety partner. This work will include reviewing safety management documentation and technical plans, facilitating readiness testing, assistance with safety certification and licensing of venues and the provision of training for safety management teams and volunteers. During the Games themselves, the SGSA will also conduct inspections of competition and live site venues.

Redevelopment of Sydney Football Stadium

In early 2021, the SGSA conducted a review of proposed plans for the redevelopment of the Sydney Football Stadium, Australia. This was conducted by Inspectors Rick Riding and Tim Burgin and considered a range of documents, including the design work and the fire strategy, for compliance against the sixth edition of the Green Guide. A similar review is being conducted for the Melbourne Marvel Stadium. These projects will continue into 2021-22.

Supporting safety in Africa

In July 2020 Ken Scott was appointed as a member of the Confederation of African Football (CAF) Expert Group to develop the CAF Safety, Security and Health Pandemic Protocol 2020. The aim of this work was to prepare for the eventualities that pandemics may present in the areas of safety and security given that football attracts thousands of spectators and other parties at any given time.

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 an 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 addition, in November 2020, Ken Scott spoke at the Council of Europe's Impact of COVID-19 pandemic webinar.

Increase Efficiency

Strategic objective:

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

- Investing in our workforce.
- Ensuring that we have or can access the full range of professional capabilities and competencies.
- Increasing our digital capability and skills.
- Securing value for money for the taxpayer.

95%

of staff feel their ideas are listened to

“

For a very small remote working organisation SGSA punches well above its weight. This can only happen by all staff pulling together.

”

10

Freedom of Information requests received

Overview

The SGSA is a small organisation. We must be lean and efficient in our operations to both discharge our statutory duties and meet the growing demand for our services. Our biggest asset is our people and we aim to support their professional development and equip them with the best tools to do their jobs if we are to reach our true potential.

Over the last year, the team has taken the opportunity to enhance its procedures to be as efficient and effective as possible. This has included investing time and resources into improving our IT systems.

Finances

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. We continued to operate within a prudent financial framework. Net expenditure, including depreciation for the year, amounted to £1,640,159 (£1,738,486 in 2019-20) against a departmental expenditure limit (DEL) set by DCMS of £1,880,000.

Income

Income decreased by 15% from 2019-20. An element of this decrease was accounted for by no annual conference taking place during 2020-21. There was also a decrease in income from publications.

Despite the decreases, we successfully generated new advisory income during a difficult year which limited the total extent of lost income.

Staff costs

Overall staff costs at £1,378,821 were comparable to those in 2019-20.

Purchases of goods and services

At £618,663 overall purchases of goods and services (excluding depreciation) decreased by 21% from 2019-20.

The reduction in travel caused by the COVID-19 pandemic resulted in a significant saving on travel and subsistence costs from the previous year.

Accommodation costs (excluding rent and rates) increased from 2019-20 due to COVID-19 related safety works undertaken within our Fleetbank House office and a lift refurbishment programme.

The lack of an annual conference resulted in a saving from the previous year.

Capital expenditure

Capital expenditure excluding adjustments relating to the adoption of IFRS 16 amounted to £51,223 against a Capital Departmental Expenditure Limit (CDEL) set by DCMS of £77,000.

CDEL was granted to the SGSA following the approval of a supplementary estimate in March 2021.

Capital expenditure was entirely on an IT refresh enabling staff to have up to date laptops, the lack of which was a common theme in the 2020 staff survey.

The Statement of Financial Position at 31 March 2021 shows net assets of £344,749 (£337,908 in 2019-20).

Delivering with others

During 2020-21 the SGSA has continued to work with a number of external organisations to support the delivery of our priorities. This has included NatCen, which has supported our spectator injury data evaluation and neurodiversity research.

We have also worked with Change Gear, which provides human resource support, particularly through our People Survey and TLT LLP which provides legal support to our policy development.

As detailed on pages 17 and 18, we have conducted work with the University of Edinburgh and Movement Strategies in research and evaluation of COVID-19 related projects.

Improving IT systems

During 2020-21 the SGSA invested time and resources into the development of new forms to help the efficiency and consistency of the information provided from our inspections. This work, led by Jason Clotworthy and Ann Ramage, has seen new matchday visit report templates created using the PowerApps system, which allows for easy recording and updating.

In addition, the SGSA has moved to a cloud-based file storage system which assists in the efficient and secure access and retention of our documents.

This year we engaged an external company, Premier Choice, to provide our day-to-day IT support.

Along with improving our IT systems, we have also invested in up to date hardware for staff. This has addressed concerns raised about the aging hardware in place and has enabled more productive remote working.

Listening to staff

In November 2020 we asked staff about their views of the organisation in our annual People Survey. This was the third time the survey had been run. It allowed us to understand how staff felt about the organisation and where improvements needed to be made.

This year's survey included specific questions concerning how the organisation supported staff throughout the pandemic. The results of this are available on page 21.

During the last 12 months we have focused on ensuring staff have the resources and information they need. This has been through the investment in IT hardware and systems to enable efficient working. In addition we increased the awareness of the role of the Board and its members via our internal newsletter. The results have been positive, as outlined overpage.

90%

of staff agree they have the resources and information needed to do their job effectively.

22 percentage point increase from 2019; 35 point increase since 2018

90%

of staff agree they are kept well informed about matters that affect them.

5 percentage point increase since 2019; 34 point increase since 2018.

95%

of staff feel their ideas will be listened to and considered seriously.

26 percentage point increase since 2019; 45 point increase since 2018.

95%

of staff state that they have a good understanding of the SGSA's direction and goals.

10 percentage point increase since 2019; 34 point increase since 2018.

80%

of staff agree the Board contributes to the success of the SGSA.

22 percentage point increase since 2019.

85%

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

22 percentage point increase since 2019; 74 point increase since 2018.

60%

of staff agree the SGSA provides opportunities for personal growth and development.

23 percentage point increase since 2019; 55 point increase since 2018.

100%

of staff think the SGSA offers good flexible working arrangements.

90%

of staff would recommend the SGSA as a great place to work.

11 percentage point increase since 2019.

The survey found some areas to be addressed, including:

17

percentage point decrease in the number of staff who agree that poor performance is dealt with effectively in the organisation.

4

percentage point decrease in the number of staff who agree that open, direct and candid debate of issues is encouraged.

4

percentage point decrease in the number of staff who feel the amount of work they have feels manageable.

Workforce planning project

The SGSA has established a workforce planning project to identify current and future human resourcing issues. As part of this, we have contracted Choices HR to undertake a review of the workforce and provide recommendations. This project is as a result of findings from the People Survey, as well as progressing the delivery our strategic objectives.

Planning for office move

During 2020-21 we continued to plan for the move of our headquarters office to the Government building at 10 South Colonnade, Canary Wharf. This move will take place in August 2021.

Support staff

From February 2020 to the end of January 2021, the SGSA was supported by Fiona Wood, who joined us on a 12-month secondment from the DCMS Sport team.

Freedom of Information requests

During 2020-21, the SGSA received 10 Freedom of Information requests. All of these were dealt with appropriately and answered within 20 working days.

Health and safety

The SGSA continued to implement its Health and Safety Policy, approved in January 2020. This included through regular meetings of a dedicated internal group. Over the last year, the health and safety of our team in light of the pandemic has been a leading issue. This was addressed in both the Health and Safety Group and the COVID-19 Working Group, as detailed on page 20.

Sustainability issues

During the year wastepaper, 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 is not required to produce a sustainability report.

Commitment to Equality

As a public body, the SGSA is under a positive duty to advance equality of opportunity, eliminate discrimination and foster good relations when exercising their functions. To demonstrate compliance with the duty, we have set specific objectives to advance equality. In 2020-21 these were to:

- Promote accessible stadia for disabled people; and
- Support the growth of women's football.

Whilst these were our primary objectives, we have also sought to use our position to positively influence other areas of equality, including addressing racism within sport, where resources allow. Over the last year we have not engaged in this area as much as planned, due to the pressures of the pandemic. However we continue to work with organisations such as Kick It Out and aim to focus on this work further in the coming year.

Promote accessible stadia for disabled people

This year we have continued to work with Level Playing Field to support the review of the Accessible Stadia guidance.

In particular, we commissioned research into the needs of neurodiverse sports fans, particularly in relation to ensuring a safe event. The research has been delivered by NatCen and conducted in partnership with Level Playing Field.

The research was commissioned as a result of discussions at an accessibility workshop in January 2020. This workshop focused on the review of the Accessible Stadia guidance, and that the review, being carried out by Level Playing Field, must be evidence-based. The workshop identified a lack of evidence on the needs of neurodiverse sports fans, with conditions including autism, ADHD, Tourette's syndrome, dyslexia and dyspraxia.

The research will be published in 2021-22 and its findings will be used to inform future guidance.

Support the growth of women's football

As identified on page 34, we have continued to work with the FA on the safe growth of the women's game. With increasing attendances and growing media interest, it is imperative that the facilities used in the women's game are as safe as those used in the men's game and that the people working to grow the game are equipped with the skills and knowledge to ensure the safety of fans. We have continued to work with the FA to embed a strong safety culture in the FA Women's Super League and Championship and to build awareness amongst certifying authorities of the different characteristics of the women's game.

Looking Ahead

The primary focus for the SGSA over the next year is supporting the Government, DCMS and wider stakeholders in the safe return of spectators to sports grounds. We will achieve this through the continuation of the work already outlined in this performance report.

This includes:

- Supporting sports grounds with advice and guidance on the return of spectators;
- Monitoring, as part of our regulatory responsibilities, the return of spectators; and
- Provide support and guidance on the safe return of spectators, including the roll out of the 'For the Love of Sport' fan engagement campaign.

Alongside this, we will continue to work towards achieving our strategic objectives. Our work under each of these objectives for the next year will include the following.

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

- Providing expert advice to Government as it implements its manifesto commitment to "work with fans and clubs towards introducing safe standing".
- Applying the current all-seater policy in line with SGSA's published enforcement approach and update as necessary in advance of the 2021/22 football season.
- Publishing our new document – *Supplementary Guidance 03: Event Safety Management*.
- Facilitating a sector-wide discussion to address challenges relating to the sustainability of stewarding.

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

- Developing and hosting a programme of online events in place of a single annual conference.
- Implementing a communications campaign highlighting the 10-year anniversary of the establishment of the SGSA, raising the profile of the work conducted both in the UK and internationally.
- Working with the Football Supporters Association to update guidance on engaging with spectators.
- Supporting Local Authority Building Control (LABC) in the development of a Level 6 course module in sports ground safety, to be launched in January 2022.

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

- Providing strategic safety advice to major international competitions, including the Commonwealth Games 2022.
- Working with the Scottish Government and others to improve the quality and consistency of the safety certification of sports grounds by local authorities in Scotland.
- Delivering sports ground safety assessments to the Football Association of Wales at Tier 1 and Tier 2 club grounds as part of the annual licencing process.
- Continuing the long-term partnerships with ECB and Sport Northern Ireland.

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

- Developing a workforce plan to support delivery of the 2020-24 strategic plan.
- Completing the headquarters accommodation move from Fleetbank House to new premises at Canary Wharf.
- Concluding a strategic review of wider IT requirements and develop a programme to improve capabilities.

Commitment to equality, diversity and inclusion

The SGSA continues to advance equality of opportunity, eliminate discrimination and foster good relations when exercising their functions.

Our objectives for 2021-22 are:

- Continue to support Level Playing Field with the development of new *Accessible Stadia* guidance.
- Continue to support the growth of women's football.
- Increase transparency over incidence of hate speech at football grounds.
- Promote diversity within our workforce and the wider sector.

Key performance indicators 2021-22

Our key performance indicators have been drawn primarily from our annual staff and stakeholder survey. Over the next year, we will review and amend these in order to better reflect the objectives of the 2020-24 Strategic Plan.

Strategy link	Indicator	Baseline 2020-21
Continuously improve our performance as the safety regulator for football grounds in England and Wales.	Proportion of respondents who agree or strongly agree that the SGSA is an effective regulator of football grounds.	92%
Raise the profile and status of sports ground safety in the UK and internationally.	Proportion of respondents who agree or strongly agree that the SGSA is the world's leading authority on sports ground safety.	78%
Become the strategic safety partner of choice for governments, sport governing bodies and the organisers of major events.		
Improve our efficiency and performance as a non-departmental public body.	Proportion of respondents who rate the overall performance of the organisation as 8 out of 10 or above.	82%
	Proportion of staff who would agree or strongly agree that SGSA is a great place to work.	90%

Accountability Report

Corporate Governance Report

Director's Report

Chair



Alan Coppin OBE

Reappointed: 1 April 2018. Term of office ended: 31 March 2021

Alan has been a steadfast supporter and advocate of the SGSA since he started as Chair in 2015. He represented the organisation at countless meetings with Ministers, DCMS leaders and our many stakeholders. He also provided strong leadership and support to all the SGSA staff.



Derek Wilson

Appointed: 1 April 2021

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

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

Board Members

The SGSA Board Members during 2020-21 were:



Rimla Akhtar OBE

Reappointed 1/10/2020



Janet Johnson

Chair, Audit & Risk Committee
Reappointed 1/10/2020



Susan Johnson OBE

Reappointed 08/02/2019



Philip Kolvin QC

Reappointed 08/02/2019



David Mackinnon

Reappointed 08/02/2019



Dame Jil Matheson

Appointed 12/12/2018



Jane Sawyers QPM

Appointed 12/12/2018

Inspectors

As at 1 July 2021



Ken Scott MBE
Head of Inspectorate



Tim Burgin



Lou Elliston



Geoff Galilee



Martin Girvan



Wendy Harnan-Kajzer



Mark Holland



Jill McCracken



Ann Ramage



Rick Riding



Andy Robinson



Mark Smith



Peter Weymes

Secretariat



Martyn Henderson
Chief Executive and
Accounting Officer



Gavin Jenkins
Head of Corporate
Services



Andrea Jones
Head of Communications and
Stakeholder Engagement



Paul McCormack
Head of Policy



Darren Whitehouse
Head of Strategy and
Partnerships



Jason Clotworthy
IT Services Manager



Stephen Podd
Deputy Finance and Office
Manager

Board Member register of interests

Board Members are appointed for three-year terms 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.

Dame Jil Matheson is a Trustee of NatCen Social Research (NatCen). During 2020-21 the SGSA paid £15,508 to NatCen for work on the analysis of injury data and facilitation of one workshop. Jil played no part in the decision to award the work to NatCen.

Personnel changes

On 22 March 2021 Ken Scott was appointed Acting Chief Executive due to the return of Martyn Henderson to DCMS for a period until 4 June 2021.

On 31 March 2021 the term of office of the Chair, Alan Coppin, came to an end.

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 (2019-20: 100%).

Data loss disclosure

The SGSA has suffered no protected personal data incident during 2020-21 or prior years and has not reported any such incidents to the Information Commissioner's Office.

Reporting of civil service and other compensation schemes – exit packages

There have been no exit packages agreed during 2020-21 (2019-20: no packages agreed).

Tax assurance

The SGSA has no off-payroll appointments (compared to no off-payroll payments in 2019-20).

Monitoring spending on consultancy and temporary staff

During 2020-21 the SGSA spent £47,805 on consultancy services (2019-20: £28,389) and nil on temporary staff (2019-20: nil).

Martyn Henderson

Chief Executive

9 July 2021

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 accrual basis and must give a true and fair view of the state of affairs of the SGSA and of its income and expenditure, changes in taxpayers' equity and cash flows for the financial year.

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

- observe the Accounts Direction issued by the Secretary of State for Digital, Culture, Media and Sport, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the Accounts;
- prepare the Accounts on a going concern basis; and
- confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

The Accounting Officer of the Department for Digital, Culture, Media and Sport has designated the Chief Executive as Accounting Officer of the SGSA. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding SGSA assets, are set out in 'Managing Public Money' published by HM Treasury.

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

Governance Statement

Compliance with the Corporate Governance Code

A review of compliance with the Government's Corporate Governance Code of Good Practice 2017 (the Code) concluded that the SGSA has complied with the areas applicable to the SGSA as a non-departmental public body (NDPB).

Governance framework

The Accounting Officer of the SGSA is accountable to the Secretary of State for 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 consists 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 Secretariat which provides the information to be considered.

In 2020-21 the Board met virtually on six occasions, the Audit and Risk Committee on three. Details of Board Member attendance are shown in the table overpage.

Board Member	Board meetings attended	Audit and Risk Committee meetings attended
Alan Coppin	5/6	-
Rimla Akhtar	6/6	3/3
Janet Johnson	6/6	3/3
Susan Johnson	6/6	3/3
Philip Kolvin	5/6	-
David Mackinnon	6/6	3/3
Jil Matheson	6/6	-
Jane Sawyers	6/6	-

Board considerations 2020-21

During 2020-21 the Board considered:

- COVID-19 pandemic, including staff welfare issues, guidance development of guidance and research
- Fan engagement
- Licensing
- Persistent standing in seated areas and related research
- Spectator injury data
- Evidence and Data Strategy
- Legislative reform proposals
- Stewarding and education

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

During the year the Board carried out an annual appraisal, in line with DCMS guidance.

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 2020-21 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 2020-21. All meetings were attended by the Chief Executive or Acting 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 2020-21 the Committee considered a range of issues including the SGSA risk register, anti-fraud policies, 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 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 2020-21 is as follows:

Having taken account of:

- its work throughout the year;
- assurances received through the Committee's discussions with the Chief Executive and SGSA staff on risk management;

- the formal opinions of the internal auditors (who identified no significant issues of internal control in 2020-21) on the effectiveness of the SGSA's framework for corporate governance, business continuity and financial systems; and
- the formal opinion on the accounts and the management report of the external auditors following the audit of the accounts

it is the opinion of the Audit and Risk Committee that the SGSA's arrangements for its own corporate governance, internal control, risk management and financial systems are sound. The Committee is satisfied that the accounts can be relied upon, that the Accounting Officer is entitled to rely on the assurances he has received from the internal auditor and that he can approve the Annual Report and Accounts 2020-21.

Risk and control framework

As part of its oversight of spectator safety at football grounds that host designated matches, the SGSA is required to manage risks which may have an impact upon the public. In this context it ensures that local authorities issue, monitor, review and enforce safety certificates to a reasonable standard. SGSA Inspectors undertake visits to grounds both on matchdays and when they are empty to ensure that responsibility for safety is taken seriously. They also consult with the relevant local authorities as part of their work. The majority of the risks faced by the SGSA are framed within this context.

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

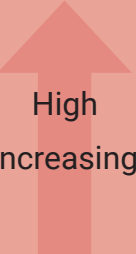
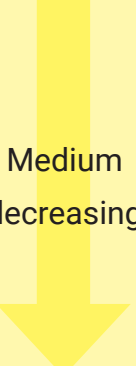
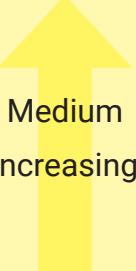
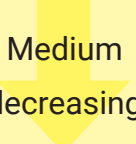
- the risk management policy recognises that the SGSA works in a complex multi-stakeholder environment, whereby external events have an impact on our purpose and organisational objectives and create risks which we must manage to the best of our ability. Our role is as a regulator, advisor and facilitator on matters of safety and as such many operational risks are not within our direct control;
- the risk register identifies the risks that might prevent us from achieving strategic priorities and/or the opportunities of which we might take advantage. Our objective must be to bring each risk down to a reasonably acceptable level at which it can be managed or controlled; and
- the SGSA does not hold any confidential personal information other than that relating to staff and applicants for employment. The SGSA suffered no data losses during 2020-21.

Approach to risk management

As the Accounting Officer, I oversee a review of risks on a regular basis. This examines both the risks to the SGSA from its policies and operations and those related to its constitution and internal management. The risk register sets out responsibility within the SGSA for the management of risk, assigning risk managers and identifying measures that have been taken, or are yet to be taken, to mitigate each one. The register is presented to each Board meeting for review.

During 2020-21, the Audit and Risk Committee has continued to monitor the risk register. This work has included regular management team reviews of the register. The risk register documents the strategic risks and mitigating actions. These are outlined overpage, along with links to the Strategic Plan 2020-24 and the impact of the COVID-19 pandemic on the identified risks.

Risk Register (as at 31 March 2021)

Risk	Strategy link	Impact of COVID-19	Mitigation	Rating
Insufficient resilience to cope with events that directly affect the operation of the SGSA	Continuously improve our performance as the safety regulator	Increased awareness of the importance of the organisation within government, although there is likely to be a medium-term drop in commercial income.	<ul style="list-style-type: none"> Reviewing and testing the business continuity plan in light of office move Development of IT strategy Achievement of ISO27001 accreditation 	 High (increasing)
Insufficient capability of staff	Continuously improve our performance as the safety regulator Improve our efficiency and performance as a NDPB	Staff have more time to devote to CPD. Additionally the introduction of training ground inspections has enabled Inspectors to increase their knowledge of infection control procedures.	<ul style="list-style-type: none"> Review of staff terms and conditions as part of workforce planning project Establishment of continuous professional development task and finish group Recruitment of additional Inspector and administrative resource 	 Medium (decreasing)
Insufficient capacity of staff	Improve our efficiency and performance as a NDPB	The increased use of remote working tools has provided an increase in capacity through a saving in travel time.	<ul style="list-style-type: none"> Develop realistic business plans Improved HR processes Develop workforce strategy Explore techniques for better remote collaboration including IT training 	 Medium (increasing)
Inconsistent adoption of policies and procedures	Continuously improve our performance as the safety regulator	COVID-19 has required new operating procedures to be developed and existing ones reviewed.	<ul style="list-style-type: none"> Development of induction training programme Completion of staff handbook 	 Medium (decreasing)

Risk	Strategy link	Impact of COVID-19	Mitigation	Rating
Staff working overseas are put at risk as a result of being in an unsafe or dangerous position	Improve our efficiency and performance as a NDPB	No foreign travel is possible for the foreseeable future at the moment. A decision will have to be taken on at which point it is safe for staff to travel overseas.	<ul style="list-style-type: none"> Risk assessments signed off by Chief Executive and Head of Inspectorate Updating of overseas working policies 	Medium (neutral)
HR policies in place are insufficient to protect the health and wellbeing of staff	Improve our efficiency and performance as a NDPB	The wellbeing of staff has always been a top priority for the organisation. COVID-19 has not altered this.	<ul style="list-style-type: none"> Review of HR policies 	Medium (neutral)
A major incident takes place at a sports ground that is subject to SGSA licensing or where the SGSA has provided advice	<p>Continuously improve our performance as the safety regulator</p> <p>Raise the profile and status of sports grounds safety</p>	This ceased to be a risk when the football season was suspended and then restarted without spectators. The ongoing restrictions around the admission of spectators has meant the risk remained low.	<ul style="list-style-type: none"> Resourcing, business planning and policy/operational delivery is geared towards prevention Standard procedures to clarify Inspector role should an incident occur whilst in attendance Development of a crisis communications strategy 	Medium (decreasing)
Spectators returning to sports grounds is poorly managed	Continuously improve our performance as the safety regulator	Risk identified due to the COVID-19 pandemic	<ul style="list-style-type: none"> Roll out of low cost training New stewarding qualifications SGSA oversight of events 	Medium (neutral)
Poor advice given and/or decisions made based on inadequate evidence or knowledge	Continuously improve our performance as the safety regulator	Decisions continue to be subject to the same governance in place pre-COVID-19	<ul style="list-style-type: none"> Engagement with DCMS on research and policy development Better use of IT Development of evidence and data strategy 	Low (decreasing)

COVID-19 pandemic

In March 2020, the SGSA reacted positively to the Government's lockdown requirements in response to the COVID-19 pandemic.

Pages 14 to 21 of this Annual Report and Accounts outline the SGSA's response to the pandemic. The Board has retained oversight of the internal COVID-19 Working Group and the work the organisation has carried out during the year via regular updates from the Chief Executive.

Review of effectiveness

As Accounting Officer, I also have responsibility for reviewing the effectiveness of the system of internal control. My review is informed by the work of the internal auditors and the SGSA's management team who have responsibility for the development and maintenance of the internal control framework, and comments made by the external auditors in their management letters and other reports. I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the SGSA Board and the Audit and Risk Committee.

During 2020-21 the SGSA's internal auditors carried out reviews of workforce planning, implementation of our Xero accounting system and a review of cyber security. 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 10 requests under the Freedom of Information Act 2000, all of which were responded to within the prescribed time limits.

The SGSA has a Whistleblowing Policy and a Gifts and Hospitality Policy, both of which were reviewed and updated during 2020-21 and subsequently approved at the Audit and Risk Committee.

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 2020-21.

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.

No non-audit work was undertaken by our auditors.

Martyn Henderson

Chief Executive

9 July 2021

Remuneration and Staff Report

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

Service contracts

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

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

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

Chair (audited)

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

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 2020-21 the Chair attended five Board meetings and represented the SGSA at a number of other meetings. This included strategic meetings with Ministers and officials. Internally, the Chair engaged with staff and Board Members regularly.

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

Board Members (audited)

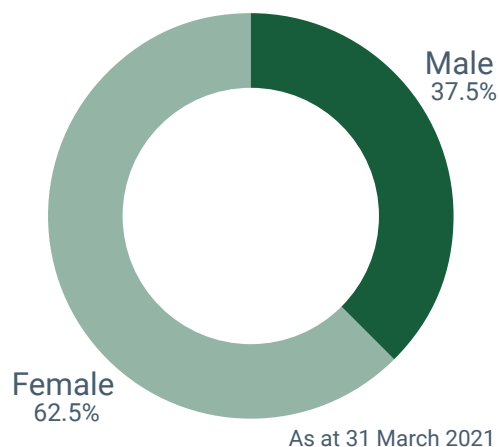
Board Members are appointed by the Secretary of State for terms of no more than three years, and, in line with the Commissioner for Public Appointments' 2012 Code, no individual may serve in any one post for more than 10 years. In 2020-21 Members were paid a daily fee of £265 for attending SGSA meetings (unchanged since 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 2020-21 Board Members' travel and subsistence totalled £947 (£6,672 in 2019-20). 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 in total for the year are as follows:

Board Member	2020-21 £	2019-20 £
Rimla Akhtar	1,855	1,590
Janet Johnson	1,855	2,385
Susan Johnson	1,855	1,855
Philip Kolvin	1,325	1,325
David Mackinnon	1,855	1,855
Jil Matheson	1,590	2,385
Jane Sawyers	1,590	1,590

Gender breakdown



Chief Executive and Acting Chief Executive (audited)

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

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

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

Single total figure of remuneration								
	Salary		Bonus payments		Pension benefits to nearest £1,000*		Total remuneration	
	2020-21 £'000	2019-20 £'000	2020-21 £'000	2019-20 £'000	2020-21 £	2019-20 £	2020-21 £'000	2019-20 £'000
Martyn Henderson	75-80	70-75	10-15	5-10	48,000	33,000	130-135	110-115
Ken Scott	0-5**	-	-	-	1,000	-	0-5	-

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

** Annual equivalent £70k-£75k.

Salary

'Salary' includes gross salary, non-consolidated performance-related pay and any other allowance to the extent that it is subject to UK taxation. It does not include employer pension contributions and the cash equivalent transfer value of pensions. The SGSA did not offer any benefits in kind or pay any severance payments to senior managers in the year.

Bonuses

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

The bonuses reported in 2020-21 relate to performance in 2019-20 and the comparative bonuses reported for 2019-20 relate to the performance in 2018-19.

Pay multiples (audited)

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 2020-21 the full-time equivalent banded remuneration of the highest-paid director was £85–£90k (£75–£80k in 2019-20).

This was 1.7 times the median remuneration of the workforce which was £50,078 (1.6 times the median remuneration of £49,224 in 2019-20).

In 2020-21, no other SGSA employees received remuneration in excess of the highest-paid director (2019-20, also none). Remuneration in the organisation, not including the highest paid director, ranged from £25–£30k to £60–£65k (£20–£25k to £60–£65k in 2019-20). Total remuneration includes salary and non-consolidated performance related pay. It does not include employer pension contributions and the cash equivalent transfer value (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. Because the Government plans

to remove discrimination identified by the courts in the way that the 2015 pension reforms were introduced for some members, it is expected that, in due course, eligible members with relevant service between 1 April 2015 and 31 March 2022 may be entitled to different pension benefits in relation to that period (and this may affect the Cash Equivalent Transfer Values shown in this report – see below). All members who switch to alpha have their PCSPS benefits ‘banked’, with those with earlier benefits in one of the final salary sections of the PCSPS having those benefits based on their final salary when they leave alpha. (The pension figures quoted for 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.) Members joining from October 2002 may opt for either the appropriate defined benefit arrangement or a defined contribution (money purchase) pension with an employer contribution (partnership pension account).

Employee contributions are salary-related and range between 4.6% and 8.05% for members of classic 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 service in a senior capacity to which disclosure applies.

The figures include the value of any pension benefit in another scheme or arrangement which the member has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their buying additional pension benefits at their own cost. CETVs are worked out in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

Real increase in CETV

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

Pensions benefits (audited)

	Accrued pension at pension age as at 31 March 2021 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31 March 2021	CETV at 31 March 2020	Real increase in CETV	Employer contribution to partnership pension account
	£'000	£'000	£'000	£'000	£'000	£'000
Martyn Henderson	25–30 plus a lump sum of 50–55	2.5–5.0 plus a lump sum of 0–2.5	448	400	30	-
Ken Scott	5–10	0–2.5	175	174	1	-

Staff report

Average number of persons employed (audited)

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

	2020-21	2019-20
Directly employed	16.6	16.9
Seconded*	2.8	2.6

* Included in seconded staff is Fiona Wood who was on a one-year secondment from DCMS which finished in January 2021. Fiona was retained on the DCMS payroll.

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

	2020-21	2019-20
SCS1	1.0	1.4
Below SCS1	18.4	18.1

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 2021 was as follows:

Gender	Chief Executive	Acting Chief Executive	Inspectors	Secretariat	Total
Male	1	1	8	5	15
Female	-	-	4	1	5

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

Sickness data

The average number of day's sickness per member of staff was nil during 2020-21 (2019-20: 1.0).

Martyn Henderson

Chief Executive
9 July 2021

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 2021 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. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRS) as adopted by the European Union and interpreted by HM Treasury's Government Reporting Manual.

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 2021 and of the Sports Grounds Safety Authority's net operating cost for the year then ended; and
- have been properly prepared in accordance with the Sports Grounds Safety Authority Act 2011 and Secretary of State directions issued thereunder.

Opinion on regularity

In my opinion, in all material respects the income and expenditure recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Basis for opinions

I conducted my audit in accordance with International Standards on Auditing (ISAs) (UK), applicable law 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 2019. I have also elected to apply the ethical standards relevant to listed entities. 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

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

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

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

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

Other Information

The other information comprises information included in the annual report but does not include the parts of the Accountability Report described in that report as having been audited, the financial statements and my auditor's report thereon. The Accounting Officer is responsible for the other information. My opinion on the financial statements does not cover the other information and except to the extent otherwise explicitly stated in my report, 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 I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters

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

- 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; and
- the information given in the Performance and Accountability Reports for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

In the light of the knowledge and understanding of the Sports Grounds Safety Authority and its environment obtained in the course of the audit, I have not identified material misstatements in the performance and accountability report. I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept 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
- certain disclosures of remuneration specified by HM Treasury's Government Financial Reporting Manual are not made; 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.

Responsibilities of the Accounting Officer for the financial statements

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

- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- internal controls as the Chief Executive as Accounting Officer determines is necessary to enable the preparation of financial statement to be free from material misstatement, whether due to fraud or error; and
- assessing the Sports Grounds Safety Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Chief Executive as Accounting Officer anticipates that the services provided by the Sports Grounds Safety Authority audited entity will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

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

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

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulation, including fraud.

My procedures included the following:

- Inquiring of management, the Sports Grounds Safety Authority's head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the Sports Grounds Safety Authority's policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations including the Sports Grounds Safety Authority's controls relating to the Sports Grounds Safety Authority Act 2011 and Secretary of State directions issued thereunder and Managing Public Money.
- discussing among the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, I identified potential for fraud in the following areas: revenue recognition, and posting of unusual journals and;
- obtaining an understanding of Sports Grounds Safety Authority's framework of authority as well as other legal and regulatory frameworks that the Sports Grounds Safety Authority operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of the Sports Grounds Safety Authority. The key laws and regulations I considered in this context included Managing Public Money and the Sports Grounds Safety Authority Act 2011 and Secretary of State directions issued thereunder; and
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

In addition to the above, my procedures to respond to identified risks included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management, and the Audit and Risk Committee concerning actual and potential litigation and claims;
- reading minutes of meetings of those charged with governance and the Board;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business; and
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

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

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

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.

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.

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

Date 16 July 2021

Accounts

Statement of Comprehensive Net Expenditure

For the year ended 31 March 2021

	Note	2020-21 £	2019-20 £
Expenditure			
Staff and Board costs	2	1,378,821	1,389,023
Purchases of goods and services	3	556,893	708,130
Depreciation	3 & 6	91,404	95,352
Loss on disposal of fixed assets	3	-	661
		2,027,118	2,193,166
Income			
Income from activities	4	358,153	382,083
Income from sales of publications	4	28,806	72,597
		386,959	454,680
Net expenditure for the financial year		1,640,159	1,738,486

All income and expenditure relates to continuing activities.

The notes on pages 72 to 81 form part of these Accounts.

Statement of Financial Position

As at 31 March 2021

	Note	2020-21 £	2019-20 £
Non-current assets			
Tangible assets	6	72,871	51,282
Right-of-use assets	6	30,885	104,928
Total non-current assets		103,756	156,210
Current assets			
Trade receivables and other current assets	7	179,455	81,385
Cash and cash equivalents	8	355,175	548,191
Total current assets		534,630	629,576
Current liabilities			
Trade payables and other current liabilities	9	(274,517)	(312,312)
Lease liability	11	(19,120)	(77,154)
Total current liabilities		(293,637)	(389,466)
Non-current liabilities			
Deferred income	10	-	(28,483)
Lease liability	11	-	(29,929)
Total non-current liabilities		-	(58,412)
Total assets less liabilities		344,749	337,908
Taxpayers' equity			
General reserve		344,749	337,908

Martyn Henderson

Chief Executive

9 July 2021

The notes on pages 72 to 81 form part of these Accounts.

Statement of Cash Flows

For the year ended 31 March 2021

	Note	2020-21 £	2019-20 £
Cash flows from operating activities			
Net expenditure for the financial year		(1,640,159)	(1,738,486)
Depreciation	3 & 6	91,404	95,352
Loss on disposal of fixed assets	3 & 6	-	661
(Increase)/Decrease in trade receivables and other current assets	7	(98,070)	13,692
(Decrease)/Increase in trade payables and other current liabilities	9	(37,795)	121,846
Decrease in non-current liabilities	10 & 11	(58,412)	(4,747)
Net cash outflow from operating activities		(1,743,032)	(1,511,682)
Cash flows from investing activities			
Purchase of plant and equipment	6	(51,223)	(22,830)
Revaluation of lease	6	12,273	-
Net cash outflow from investing activities		(38,950)	(22,830)
Cash flows from financing activities			
Grants from parent Department		1,647,000	1,635,139
Payment of principal on lease		(59,921)	(75,457)
Payment of interest on lease	3	1,887	3,562
Net cash inflow from financing activities		1,588,966	1,563,244
Net financing			
Net (decrease)/increase in cash and cash equivalents in the period		(193,016)	28,732
Cash and cash equivalents at the beginning of the period	8	548,191	519,459
Cash and cash equivalents at the end of the period	8	355,175	548,191

The notes on pages 72 to 81 form part of these Accounts.

Statement of Changes in Taxpayers' Equity

For the year ended 31 March 2021

	General Reserve £
Balance at 31 March 2019	441,255
Net expenditure for 2019-20	(1,738,486)
Grant-in-aid	1,635,139
Balance at 31 March 2020	337,908
Net expenditure for 2020-21	(1,640,159)
Grant-in-aid	1,647,000
Balance at 31 March 2021	344,749

The notes on pages 72 to 81 form part of these Accounts.

Notes to the Accounts

1. Statement of accounting policies

These financial statements have been prepared in accordance with the 2020-21 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

The going concern nature of the business was assessed by the Audit and Risk Committee at its meeting in July 2021 before the financial statements were approved. The use of the going concern basis of accounting is appropriate because, while there is an impact on income, expenditure has been reduced or deferred to ensure that we can meet our liabilities as they fall due. There are no other material uncertainties related to events or conditions that cast significant doubt over the SGSA's ability to continue as a going concern. The SGSA has received a funding settlement covering the financial year 2021-22, and there are no indications that it will not receive funding in future years. Therefore the Annual Report and Accounts have been produced and presented on a going concern basis.

Accounting convention

These Accounts have been prepared under the historical cost convention modified to account for the revaluation of property, plant and equipment.

Government grants

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

Revenue recognition

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

Income from the sale of publications is recognised on the dispatch of the order to the customer.

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).

Property, plant and equipment

Purchases of property, plant, and equipment above £500 are capitalised. Items of property, plant and equipment 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:

Furniture	– 10%
Fittings	– Length of lease
Plant and machinery	– 25%

IFRS 16 Leases and right-of-use assets

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

A lease liability for future payments is recognised as a lease liability, this is discounted at HM Treasury's prescribed rate, currently 1.99% per annum.

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

2. Staff and Board costs

	2020-21			2019-20		
	Staff* £	Chair and Board** £	Total £	Staff* £	Chair and Board** £	Total £
Wages, salaries and fees	987,475	30,055	1,017,530	987,059	31,115	1,018,174
Social security costs	111,608	1,319	112,927	111,295	1,897	113,192
Other pension costs	248,364	-	248,364	257,657	-	257,657
Total costs	1,347,447	31,374	1,378,821	1,356,011	33,012	1,389,023

* Permanent contracts

** Fixed-term contracts

3. Purchases of goods and services

	2020-21 £	2019-20 £
Running costs		
Travel and subsistence*	19,636	180,603
Training and recruitment	3,205	10,118
Rent and rates	27,686	31,912
Interest on lease liability	1,887	3,562
Accommodation, cleaning, heating and lighting	74,161	33,197
Postage, telephone and broadband	35,388	35,744
Office supplies, printing and stationery	67,794	58,581
SGSA conference	-	41,483
External audit fees	15,900	15,750
Internal audit fees	25,824	20,880
Legal fees	47,805	28,389
Other professional fees	237,083	247,880
Bad debt expense	-	-
Loss on foreign exchange	524	31
Total running costs	556,893	708,130
Non-cash items		
Depreciation	29,634	21,302
Depreciation – lease	61,770	74,050
Loss on disposal of fixed assets	-	661
Total	648,297	804,143

* Includes Board Member travel and subsistence of £947 (£6,672 in 2019-20).

4. Income

	2020-21 £	2019-20 £
Sale of publications	28,806	72,597
Income from contracts with customers – UK	218,424	202,732
Income from contracts with customers – Overseas	20,270	112,440
Other income	119,459	66,911
Total	386,959	454,680

Income by geographical area

Area	2020-21 £	2019-20 £
UK	366,689	342,240
Other countries	20,270	112,440
Total	386,959	454,680

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 2021, 92 licences were issued to grounds for a fee of £100 each. In accordance with the SGSA's Financial Memorandum, these fees have been paid into the Consolidated Fund via DCMS and are therefore not recognised as income in the SGSA's Accounts.

5. Leases – the SGSA as a lessee

Lease activities

The SGSA leases one property (its headquarters office, based at Fleetbank House in London) under a Memorandum of Terms of Occupation (MOTO) with the Government Property Agency.

The original MOTO agreement which commenced on 1 April 2017 had an expiry date of 28 September 2022. During 2019-20 the expiry date of the MOTO was amended to 31 August 2021 to facilitate the planned demolition of the building.

Lease payments are a fixed quarterly amount uplifted by 2.25% on the 29 September each year.

Note 6 shows the value of the lease as a right-of-use asset. Note 11 shows the total liability of future lease payments discounted back to 2020-21.

Low value lease

The lease of the office photocopier is a low value lease and the costs are recognised on a straight-line basis during the reporting period. The total amount of the SGSA's commitment to this low value lease is £2,901 as at 31 March 2021.

6. Tangible assets

2020-21	Plant and machinery £	Furniture and fittings £	Right-of-use asset £	Total £
Cost or valuation				
At 1 April 2020	130,380	66,399	178,978	375,757
Additions	51,223	-	-	51,223
Revaluation	-	-	(12,273)	(12,273)
At 31 March 2021	181,603	66,399	166,705	414,707
Depreciation				
At 1 April 2020	107,380	38,117	74,050	219,547
Charged in year	11,641	17,993	61,770	91,404
Disposals	-	-	-	-
At 31 March 2021	119,021	56,110	135,820	310,951
Net book value at 31 March 2020	23,000	28,282	104,928	156,210
Net book value at 31 March 2021	62,582	10,289	30,885	103,756

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

The right-of-use asset relates to the remaining lease on our Fleetbank House office.

2019-20	Plant and machinery £	Furniture and fittings £	Right-of-use asset £	Total £
Cost or valuation				
At 1 April 2019	107,550	66,399	178,978	352,927
Additions	22,830	-	-	22,830
Disposals	-	-	-	-
At 31 March 2020	130,380	66,399	178,978	375,757
Depreciation				
At 1 April 2019	104,393	20,124	-	124,517
Charged in year	2,987	17,993	74,050	95,030
Disposals	-	-	-	-
At 31 March 2020	107,380	38,117	74,050	219,547
Net book value at 31 March 2019	3,157	46,275	178,978	228,410
Net book value at 31 March 2020	23,000	28,282	104,928	156,210

7. Trade receivables and other current assets

Amounts falling due within one year:	2020-21 £	2019-20 £
Prepayments*	25,974	34,638
Receivables due to contracts with customers	121,670	39,019
Other receivables	31,811	7,728
Total	179,455	81,385

* All of which relates to goods and services.

8. Cash and cash equivalents

	2020-21 £	2019-20 £
Balance at 1 April 2020	548,191	519,459
Net change in cash and cash equivalents	(193,016)	28,732
Balance at 31 March 2021	355,175	548,191
The following balances at 31 March 2021 were held at:		
Commercial banks and cash in hand	355,175	548,191

9. Trade payables and other current liabilities

Amounts falling due within one year:	2020-21 £	2019-20 £
Other taxation and social security	29,289	27,974
Trade payables	39,648	141,918
Accruals	95,435	45,188
Accrued annual leave	46,489	32,485
Deferred income	63,656	64,747
Total	274,517	312,312

10. Deferred income

Deferred income comprises:	2020-21 £	2019-20 £
Not later than one year	63,656	64,747
Later than one year	-	28,483
Total	63,656	93,230

11. Lease liability

	2020-21 £	2019-20 £
Short-term portion	19,120	77,154
Long-term portion	-	29,929
Total	19,120	107,083

12. Contract balances

	2020-21 £	2019-20 £
Receivables, which are included in trade receivables and other current assets (Note 7)	31,811	7,728
Contract assets	121,670	39,019
Contract liabilities	-	-

Contract assets relate to contracts with clients that the SGSA has to provide advisory services. Significant changes in the contract assets balances during the period are as follows:

	2020-21 £
Contract assets at the beginning of the period	39,019
Decrease due to cash received	-
Transfer from contract assets to receivables	82,651
Contract assets at the end of the period	121,670

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 2021, the aggregate amount of the transaction price relating to the remaining performance obligations is £300,000 (2019-20: £177,040). The SGSA will recognise this revenue either as time passes or contract deliverables are met.

13. Financial instruments

As the vast majority of cash requirements of the SGSA are met through grant-in-aid received from DCMS, financial instruments play a more limited role in creating risk than would apply to a non-public sector body of a similar size. The majority of financial instruments relate to contracts to buy non-financial items in line with the SGSA's expected purchase and usage requirements and the SGSA is therefore exposed to little credit, liquidity or market risk. As the SGSA is able to undertake work for organisations outside of England and Wales there is a small exposure to risk of loss on foreign exchange transactions. In 2020-21 the SGSA suffered a loss on foreign exchange transactions of £524 (2019-20: £31).

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

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

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

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

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

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

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

All financial assets and financial liabilities recognised in Notes 7, 9, 10 and 11 are measured at amortised cost.

14. Contingent liabilities

There were no contingent liabilities at 31 March 2021 (none at 31 March 2020).

15. Capital commitments

There were no capital commitments at 31 March 2021 (none at 31 March 2020).

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 arm's length and in the normal course of business.

Board Member Dame Jil Matheson is a Trustee of NatCen Social Research (NatCen). During 2020-21 the SGSA paid £15,508 for work undertaken by NatCen.

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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