



**The English Sports Council
Grant-in-Aid and National
Lottery Distribution Fund**

**Annual Report and
Accounts for the year
ended 31 March 2025**

The English Sports Council Grant-in-Aid and National Lottery Distribution Fund

Annual Report and Accounts for the year ended 31 March 2025

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Introduction

Welcome from our Chair

Enabling more people to take part in sport and physical activity is a far-reaching ambition – but it's one we wholeheartedly embrace. I'm pleased to say that, as we reflect on the first four years of our Uniting the Movement strategy, we're beginning to see real progress.

The foundations have been laid, new organisations and networks formed, and now locally driven plans are starting to deliver results. This is evident in our latest Active Lives Adult Survey, which shows that activity levels are now at their highest since the survey was first published in 2016.

We're also making headway in addressing regional inequalities across England. In February, we announced 53 new partnerships, each focused on the areas with the greatest need – a major step forward in levelling the playing field.

Of course, many of the barriers to sport and activity lie far beyond the pitch or playing field. That's why partnership working is essential if we are to make a lasting impact on local communities – especially when it comes to our younger population. This year's survey data underscores the long-term effects of Covid-19 on children and young people's engagement with sport and physical activity. But our resolve is firm. We are committed to learning, adapting and innovating in order to overcome the deep-rooted barriers that still prevent too many people from getting active.

No one has championed that mission more passionately than our outgoing CEO, Tim Hollingsworth. Over his six and a half years at the helm, Tim not only led the creation of the Uniting the Movement (UtM) strategy, but also built the systems needed to deliver it – internally and across the wider sector. He galvanised support, put the right leaders in place, and launched pilot initiatives designed to scale and inspire. On top of that, he steered the organisation through a global pandemic and worked closely with government to protect vital services. His impact has been immense, and it has been a privilege to work alongside him. Now, it's our responsibility to see his mission through.

Stepping into this important role is Simon Hayes, and we're delighted to welcome him at such a pivotal moment. Simon brings extensive experience from his previous role, with the skills and insight needed to help us tackle future challenges and seize new opportunities – particularly as we align with government's cross-departmental approach.

Health and opportunity – two of the government's five key priorities – are fundamental to sustainable national growth and Sport England is well positioned to play a central role in both. In fact, our updated research this year found that sport and physical activity now generate over £100 billion in social value annually. That's why we remain focused on enabling more people to move more – regardless of who they are or where they come from.

One of the ways we do this is by protecting and enhancing the places and spaces that support activity in our communities. That's why we continue to champion our role as a statutory consultee on planning applications affecting playing fields – a vital role that aligns closely with government's ambition for a vision-led approach to development.

While the challenges we face today are significant, we must not lose sight of the even greater threat that looms: climate change. It is an existential threat – to our health, wellbeing and our very way of life.

In 2024, we made the decision to step up and lead on this issue. I was proud to see our stance unanimously supported across the sector. Given the emotional connection sport has in every community, there's no one better placed to lead this transformation than us. And we will do so with authenticity, compassion, practicality and above all, in partnership.

Our first-ever environmental sustainability strategy, Every Move, which launched last May, marked a major milestone. Backed by £45 million in funding, it will support the sector to take real ownership of sustainability, leading to 2027, when having a credible climate action plan will become a condition of funding.

One of my personal highlights of the year was leading Pedal for Paris – an eight-day ride from Manchester to the French capital ahead of the Olympics. Along the way, we visited pioneering projects already making great strides in sustainability, demonstrating what's possible when passion meets purpose.

I also had the opportunity to speak at global forums – including COP29 in Azerbaijan – about the urgent threat climate change poses to the activities we love, and why sport must lead the change.

Elsewhere, we achieved another major milestone with the launch of the Movement Fund – a new, more accessible funding application process designed to help more people live active, healthy lives.

The Sport England Board plays a vital role in this journey. As well as ensuring accountability, our Board is made up of passionate experts helping guide the organisation's direction. I'm especially pleased that we've recently welcomed members with deep expertise in sustainable investment and environmental strategy – an essential step for the future.

Looking ahead, we'll continue to focus our efforts and investment where the need is greatest. To support this, we'll soon launch a new leadership community to empower decision-makers at every level to tackle inequality more effectively.

Health is the foundation of a thriving nation – for growth, for happiness and for resilience. There's still much to do to help the nation get active, but by working in partnership, I'm confident we are set up to play a leading role in shaping a healthier, more active future for everyone.

A handwritten signature in black ink, appearing to read 'C. Boardman', with a stylized flourish at the end.

Chris Boardman CBE
Chair

Performance Report

This report gives information on how Sport England performed in the period 1 April 2024 to 31 March 2025. It is divided into two sections: performance overview and performance analysis.

CEO's introduction

The following text was written by the out-going CEO, Tim Hollingsworth.

Uniting the movement regardless of challenges

This past year has presented one of the more challenging environments I can remember in my 20 years in the sport and physical activity sector. Other than the Covid-19 pandemic, I don't think Sport England has ever had to navigate such an unpredictable and complex mix of financial, political and social pressures. In response, we focused on delivering where it matters most and making sure our work is having a real impact for underserved communities. Looking back at 2024-25, I think everyone across the organisation can be proud of the resilience we've shown, the ways we've adapted and what we've achieved together.

Doubling down on delivery

Many of the challenges we faced this year were not unique to Sport England. Organisations and communities up and down the country have been affected in many ways.

Rising costs have made it harder for many local authorities to maintain community facilities and services that support physical activity. At the same time, people are finding it harder to access, and carve out time for, opportunities to stay active. There is also a broader debate around inclusion in sport, evidence of racism and safeguarding concerns as well as a shifting policy landscape. The need to operate in a more environmentally sustainable way also requires organisations to innovate and drive change in every area of their operations.

All together, these factors seriously impact the ability of organisations to deliver the services and support people's need to live healthier and more active lives. I believe that this makes it more important than ever for Sport England to inspire, empower and build connections that help transform lives and foster more inclusive communities.

We've responded to these challenges with a clear pivot towards delivery. We actively shifted from planning to executing in ways that have a real, measurable impact on increasing physical activity and tackling inequalities. By focusing on action, we're making sure that funding, expertise and support are directed to the people and places where it can break down barriers and reduce inequalities.

Having a real impact

A person's socio-economic circumstances are the most important determinant in how active they are. We know that communities with fewer resources face higher barriers, and these differences create ripple effects that impact health, wellbeing and opportunity. At Sport England, we enable collaboration that is creating safer, more inclusive environments and supporting underserved communities in every part of the country.

There is much we can point to by way of success. The most recent Active Lives survey showed that 63.7% of the adult population are meeting the Chief Medical Officers' guidelines of doing at least 150 minutes of moderate-intensity physical activity each week. This is the highest level of people playing sport and taking part in physical activity in England recorded since the start of the Active Lives survey. While 25.1% of adults are doing less than 30 minutes of activity a week, this number is notably lower than previous baselines. We are starting to move the needle.

Our data shows that over 4,000,000 people have been influenced to become more active as a direct result of our work. And that every pound spent on sport creates a £4.20 return to society through reduced healthcare costs, increased productivity and positive development opportunities for young people.

By pivoting to delivery in 2024-25, we have started to take the steps needed to increase our impact even more. I believe that our actions this year have laid strong foundations for an exciting period of innovation and success for Sport England.

A clearer focus on Place

In February 2025 we announced the expansion of our Place Partnerships by investing in 53 additional communities. Each of these is in the top 10% of the most inactive places in the country and/or faces associated challenges including social need, deprivation and health inequality.

Early results from our 12 pilot communities show that these areas are outperforming similar ones without funding, underscoring the effectiveness of targeted, place-based initiatives. Additionally, the focus on intersectionality and engaging local expertise ensures that these partnerships are reflective of, and relevant to, the unique needs of each community. This provides evidence to further strengthen the case for continued investment in localised strategies. We are planning to expand to a further 27 Place Partnerships throughout 2025, taking us to 80 new places as well as our existing place partners, where we continue to deepen the work.

The Place strategy thrives on the relationships built at the local level. Existing local delivery pilot (LDP) partnerships have been further deepened to maximise their impact. These pilots, which tested innovative approaches to increasing activity levels, serve as a foundation for the broader expansion of the Place initiative. A standout achievement this year has been building strong connections with regional metropolitan mayors. Memorandums of Understanding (MoUs) are in place with the combined authorities in Greater Manchester (refreshed and re-signed in 24/25) and West Midlands, with emerging partnerships in South and West Yorkshire. These relationships are pivotal to aligning funding and local engagement, ensuring investments are

maximised to benefit communities. This is a big step forward in fostering better collaboration and delivering more impact at a local level.

The true strength of this approach is the recognition that tailored, community-driven solutions are the best way to address the geographical, social and economic barriers that communities face. The early results speak for themselves, and both Government and local stakeholders see the huge potential this model has. Looking ahead, the groundwork laid through the Place strategy sets the stage for a broader rollout and serves as a blueprint for driving systemic change within the sport and physical activity sector. This is devolution in action.

Adapting. Learning. Growing.

There are lots of other successes to celebrate. We launched our new £160 million Movement Fund during the year, designed to simplify access to grants worth between £300 and £15,000 for sports clubs and other organisations that promote and enable physical activity. We have successfully committed a total of £18.5 million in grants during the year. This money is now being used to deliver sporting activities in clubs and community organisations.

The development of the Inequalities Metric is giving us a better understanding of inequity and the factors that most influence activity levels. This insight is helping us identify and prioritise the communities where our support is needed most, creating a more targeted and data-driven approach. Our system partner portfolio is also stronger than ever. These partners play a foundational role in the sporting system, and their expertise is invaluable when it comes to creating fairer and more inclusive opportunities. Since 2022, we have invested more than £600 million in these

organisations, reflecting the importance of their role in delivering targeted solutions to local communities. Based on their feedback we are also seeking where possible to reduce overly onerous reporting and compliance requirements, while acknowledging the need for effective monitoring of public money spend, so that they can better focus on supporting real change.

Environmental sustainability has remained a focus area too. This year saw the launch of Every Move, our first-ever sustainability strategy. This initiative makes £45 million of National Lottery funding available to help more people get active in nature, restore flooded pitches and enable clubs to become sustainable. It builds on the Swimming Pool Support Fund that ran in the third quarter of 2023, an £80 million joint investment funding from Sport England and the Government to make hundreds of pools more sustainable, both financially and environmentally.

We also continued to seek ways to modernise our systems, streamline our processes and ensure we're fit for purpose to operate in an increasingly complex environment. We are prioritising upgrading our systems for processing investments to improve efficiency and better support our ambitious goals. While we are already seeing improvements in these areas, there is much still to be done, and this will remain a key focus for Sport England going forward.

Future-fit and ready

This will be my last statement as CEO for Sport England. As I reflect on my time as part of this team, what stands out most is the resilience of the organisation and the passion and kindness of its people. During the pandemic, we acted fast to support the sector's survival through emergency funding, flexible investments and tailored support for key partners. That ability to adapt and deliver during moments of crisis was a defining moment and I am proud to have played my part during such a pivotal time.

The launch of the UtM strategy was also a big moment. It is transforming the way the sector works towards common goals. Where silos existed, bridges have been built. Where access was limited, pathways have begun to open – all of which gives people more opportunities to play, connect and lead happier, healthier lives.

I am optimistic about Sport England's future. The vision and strategy for the coming year are clear. We will remain focused on addressing inequalities, strengthening our place-based investments and building safe, inclusive and sustainable environments for everyone to enjoy sport and physical activity.

Thank you to everyone who has been part of this incredible journey. Together, we have helped drive real and positive change and laid the foundations for an even stronger future for this amazing organisation. I would like to think that the next generation of leadership at Sport England now has the opportunity to strengthen its commitment to a common purpose – to ensure that sport and physical activity is provided for everyone in our communities in a way that is safe, welcoming and inclusive and that, ultimately, we are helping to build a happier healthier nation.

I can think of no better mission.

Simon Hayes, Chief Executive of Sport England

I am delighted to have taken over from Tim recently as Chief Executive of Sport England. I have only been in the job a matter of weeks, but I am already seeing for myself the remarkable depth, breadth and significance of our work. I would like to pay tribute to Tim here for his incredible contribution during his time as CEO.

The following report illustrates this very clearly and highlights the progress already made towards delivering our Uniting the Movement strategy. There is much more still to do, of course, and I look forward to leading that work. But in the meantime, I applaud the efforts of all Sport England colleagues and our valued partners in unlocking the advantages of sport and physical activity for everyone over the last year.

A handwritten signature in blue ink that reads "Simon Hayes". The script is cursive and fluid.

Simon Hayes

Chief Executive Officer

Performance overview

This report covers the 12 months ending 31 March 2025, marking the fourth year of our ambitious 10-year UtM strategy. Our core aim remains investing in sport and physical activity so that it is a regular part of everyday life for everyone in England, regardless of their background. We are passionate about championing the life-changing impact of being active. And we are working hard to increase active participation, reduce inactivity, narrow inequalities and improve the experience of sport and physical activity, especially for children and young people.

This year, our newly developed contribution model has transformed how we understand and measure our impact on physical activity nationwide. Drawing on comprehensive evaluation data and investment analysis, the model provides a robust evidence base that directly attributes our influence on national activity levels. As a result, upwards of four million people have become active due to our work during the reporting period. This figure demonstrates the tangible value and effectiveness of our collective and collaborative efforts to drive positive change and help people to move more.

To build on the evidence of our significant positive impact, it is equally important to understand the broader value this investment in sport and physical activity brings to society. In partnership with leading research institutions, we recalibrated our Social Return on Investment (SROI) model to provide an updated assessment of the value generated by investing in sport and physical activity. The latest evaluation shows that for every £1 spent, there is a societal

return of £4.20, reflecting both social and economic returns and demonstrating the significant benefits our investments have on communities up and down the country.

Reflecting on our progress in year four of UtM, it is clear our strategy is living up to its name. It unites like-minded organisations, communities and individuals with a shared vision for a more active population. This year has seen our strategy shift from theory into practice, focusing on the grassroots and community levels.

A defining feature has been our ability to bring together partners from across the sectors, including many organisations that have traditionally not worked together. This is helping us to overcome barriers, create more opportunities for those who need to get active most and ensure a more level playing field.

Our collaborative, community-focused approach is reflected in the latest results from our Active Lives survey, which provides further compelling evidence of our strategy's impact. Over the 12 months to November 2024, a record 63.7% of adults met the Chief Medical Officers' guidelines of doing at least 150 minutes of moderate-intensity physical activity a week. That's equivalent to 30 million adults in England playing sport or participating in physical activity every week – up more than 2.4 million from when we first published the survey results in 2016.

During the same period, the number of inactive adults – those doing less than 30 minutes of activity each week – fell by 121,000, also a record achievement. These numbers aren't just statistics. They are more proof that our UtM strategy is making a real difference across England. They show our progress on our key goals and highlight our collective efforts' effectiveness.

Building a movement for change

To understand how our strategy is creating lasting change, it is essential to look at how we are building a movement for big-picture transformation across the entire sector. A huge part of this has been our investment in System Partners – organisations key to tackling inequalities and driving change locally and nationally. From 2022 onwards, Sport England has made significant investments into a portfolio of System Partners, with £650 million committed to 138 partners so far and further in-principle awards, totalling £79m, agreed from Exchequer funding for future years.

The latest evaluation report conducted by Ipsos, New Philanthropy Capital (NPC) and Sheffield Hallam University shows these investments are aligned to the Uniting the Movement ambitions and are driving change. By providing longer-term visibility and improved financial stability for System Partners, our investments are contributing to more openness, better use of evidence, greater collaboration, reduced competition and the development of a learning culture in the sector.

For example, Active Partnerships have shifted their focus towards strategic influencing within local systems, which has led to new collaborations and ways of working. National governing bodies are working to deliver and grow their sports across a wider range of participants and ensuring that experiences of participation are positive. At the same time, our System Partners have improved credibility within the Sport and Physical Activity sector which has facilitated greater collaboration across the portfolio and beyond, as evidenced by increased participation at events run by them.

There have, however, been some challenges with the design and management of the investment. These challenges include: maintaining consistency in the approach to managing the individual System Partners; expectations around performance management of the investment have varied across stakeholders; several teams across Sport England have been less engaged in the investment than desired; and other Sport England investments and aspects of the System Partner investment have contributed to inconsistencies and duplication. Sport England will work to address these challenges that have been raised through the evaluation and we know there is more we need to do to help partners succeed.

While collaboration brings significant rewards, it is not always plain sailing. Challenges like financial pressures, recruitment issues and the impact of political and leadership changes can affect progress.

Despite our significant strides, over a quarter (25.1%) of adults – that's 11.8 million people – are doing less than 30 minutes of physical activity each week. With one in six deaths caused by inactivity, this is a stark reminder that we have got much more to do to boost activity levels and improve people's lives.

Insights from our newly launched Inequalities Metric further highlight the scale of the challenge. Developed to provide a clearer picture of the root causes of inactivity, the Metric allows us to precisely measure the characteristics that hold people back and identify where persistent gaps remain in access and opportunities for physical activity.

Identifying these challenges reinforces the vital role local champions play in accelerating change and the value of combining hard data with personal stories and case studies to understand the full impact of our work. It allows us to address obstacles head-on with a continuous learning and growth mindset. By using these methods to prioritise our target audiences, guide our investment decisions, shape our campaigns and sharpen our messaging, we can work more effectively with our System Partners and further build a more active and fairer England. To better support our System Partners, Sport England can support collaboration across them, continue providing long-term funding and visibility, and continue providing training, support and guidance (especially around systems thinking). It can also recognise the importance of sport and programme delivery to create change across the sport and physical activity system; reflect on different sports' potential to realise the UTM vision; create greater consistency in the management of the investment; and encourage greater involvement from different teams across Sport England.



Defining moments and major milestones

Along with the strong foundations we've put in place, the past year has been marked by a series of key achievements that have advanced our strategic aims even more.

The launch of our first-ever sustainability strategy, Every Move, included a major new £45 million investment to help the sport and physical activity sector respond to climate change. This stands out as a defining moment and has galvanised our partners, generated high levels of engagement and advanced our sustainability ambitions.

We recognise the complexity of balancing increased participation and environmental responsibility. One such area is artificial grass pitches (AGPs), which play a crucial role in enabling year-round access to sport but also raise essential environmental questions – particularly around microplastics and end-of-life recycling. We understand these concerns and take them very seriously. We are working with our partners to explore viable alternatives to the rubber infill used in third-generation 3G AGPs and improved recycling opportunities and processes.

Another area we are working on is the decarbonisation of energy use at national sports centres through a range of measures. These include feasibility studies and collaborating with centre operators to insulate buildings and invest in new heating technologies, making the facilities more energy-efficient and sustainable. We are not shying away from addressing our own sustainability challenges and are tackling internal greenhouse gas emissions.

Elsewhere, a standout example of our commitment to tackling inequality is the ongoing success of our flagship This Girl Can (TGC) campaign. Inspiring millions of girls and women to engage in physical activity, it has helped to narrow the gender gap. Its impactful storytelling and community-focused approach capture the essence of UtM, overcoming barriers and creating a more welcoming environment for women and girls throughout England.

New strategies like Every Move and established successes like TGC have translated into tangible progress in several priority areas. Alongside these achievements, we have continued to champion initiatives such as Active Design, which supports the creation of activity-friendly environments. We continue to make progress in ensuring that England Talent Pathways are more accessible to children and young people throughout England, of all backgrounds and circumstances. Alongside national governing body pathways, our network of Talent Inclusion partners and pilots continues to grow, as does their impact, with more places and more community sport programmes providing additional and better opportunities to allow those young people to explore and develop their potential.

We work closely with national governing body partners to make sure the culture and environment within pathways is inclusive and that athletes are kept safe and supported well. This enables them to thrive within and beyond their chosen sports – contributing to their progression as people and potential high-performers.

Our reach extends across 50+ sports, almost all the summer Olympic and Paralympic sports, as well as significant support for women and girls' football, rugby union, cricket, netball, tennis, rugby football league and golf. You will have seen their success on the pitch, in the pool and on the podium throughout a bumper year of sport.

We were proud to support our partners, the Youth Sport Trust, to deliver an exceptional School Games National Finals (SGNFs) in Loughborough in September 2024, where 1,500 aspiring athletes enjoyed a formative development experience and their first taste of a major, multi-sport games. The insight developed with the help of the SGNFs participants is shaping our thoughts around the realities of being a young person pursuing their sporting potential in 2025 and how we can best design programmes and pathways that meet their needs.

We know that real, lasting change requires persistence, partnership and a willingness to adapt. The journey is far from over, but with the momentum we've built, we are confident that UtM will deliver a healthier, happier and more active nation for generations to come.



Our key focus areas

The most recent Active Lives survey shows that activity levels among adults in England are at a record high. This shows that our strategy is working and helping to improve the physical and mental health of the nation. Building on this momentum will allow us to remove more of the barriers that prevent people being active.

Here are the ways we are going to keep delivering UtM over the next 12 months.

Expanding our Place Partnerships

Where a person lives and the environment around them has a huge impact on how likely they are to be physically active. At the same time, many people in low-income communities don't have access to the same opportunities or facilities that are available in other areas. This is true, but it doesn't mean the same solutions will work every time.

Our Place Partnerships are bringing together local leaders, decision-makers and organisations to co-create local solutions that address the real barriers and issues people face to getting active. We've had some amazing results from our first partnerships, and throughout 2025 and beyond we will expand this programme to reach more local communities.

Our approach is grounded in experience. Over the last seven years in 12 pilot communities, our local delivery pilot (LDP) programme showed how geography and socio-economic conditions shape activity levels. Again and again, we saw the barriers that older people, anyone with a long-term health condition, and those from less affluent areas and culturally diverse communities face every day. It also showed how a whole-system, place-focused approach is the best way to tackle these entrenched inequalities and create lasting change. These pilots successfully increased activity participation levels when compared to similar areas without funding.

We're prioritising communities identified as being in the top 10% of need and have committed £250 million between 2023 and 2028 into tackling inactivity in 80 new place partnerships. We'll continue to invest in our original place pilot areas, deepening the work shown to be having an impact and developing a wider, Place Universal Offer.

Alongside our partners in sectors like health, transport, housing, education and planning, we are putting community voices at the heart of local programmes. In the current financial year, as part of this expansion programme, we supported 52 new places with development awards to deepen their understanding and start to take action on the issues surfacing. We held 24 two-day Place-Based Leadership courses, which were attended by more than 600 local leaders from over 450 different organisations in support of this ambition.

We launched our Place Universal Offer in the autumn of 2024 to ensure that through Active Partnerships other areas of the country can maximise the value of the learning, tools and resources we have developed through a whole system place-based approach. 10 early “testers” have been invested into, and in 2025/26 we will be extending the reach to more Active Partnerships and in turn localities.

Our approach in action

Calderdale: [Partnering with places to end ‘postcode lottery for physical activity’](#)

Get Doncaster Moving: [Uniting the Movement: What is Place-Based Working?](#)

Place-based working: [Place-based working | Buddle](#)

Place Partnerships highlights

By the end of 2024-25:



53

Active Place Partnerships were in place



27

Place Partnerships are in the pipeline



9

Original LDPs have extended our partnership to 10 years

Connecting with under-represented audiences by partnering with non-traditional organisations

Our mission is to tackle inequalities in physical activity. That means working to make sure that everyone, regardless of background or circumstance, can lead a more active lifestyle. Often those barriers that prevent underrepresented or underserved groups increasing their activity also create challenges around engaging them at all. To reach these elusive audiences, we are strengthening our partnerships with non-traditional organisations.

We work closely with more than 130 System Partners, including our 42 Active Partnerships with independent, local non-profit community-focused organisations. These relationships are connecting us with audiences and communities that we have previously found it difficult to engage. This targeted approach is a big step forward in tackling inequality and ensuring a more inclusive approach to participation.

During the year, we carried out research into how we can support these essential partners as openly, flexibly and collaboratively as possible. The findings provided further proof that working with local organisations like councils, schools and community groups is key. This is one of the main ways we can help our partners overcome the common challenges they face, like financial constraints, recruitment challenges and cultural barriers. Stronger, more resilient partnerships create positive impacts that ripple through communities and allow us to reach groups that have historically had limited access to sport and physical activity opportunities.

We have adapted our strategy to focus on providing our partners stability and financial security up to 2027. This will allow these organisations to plan strategically for the long

term rather than focusing solely on immediate concerns. We believe this will help drive systemic change within organisations and communities, allowing interventions and initiatives to create sustainable impacts over time.

We are moving away from the more transactional models of the past, and initial feedback from our partners has been wholly positive. We want to create spaces where we can all share challenges and adapt approaches in order to innovate and effectively respond to the unique needs of our communities.

Launching the Movement Fund

This year we introduced the Movement Fund, transforming the way we support local sports clubs and other organisations. The £160 million Movement Fund offers grants, crowdfunding pledges from £300 up to £15,000 to help tackle inequality barriers preventing people from being active. The Fund was launched in April 2024 alongside a new Movement Hub that makes it simpler to find Sport England's tools and resources.

The Movement Fund has not progressed as much as Sport England would have liked, with some applicants finding it difficult to make applications. This has been resolved in early 2025 with the launch of a dedicated homepage on the Sport England website with clearer details on the application process, following feedback from staff and applicants. Despite this, it has still managed to commit a total of £18.5 million in grants so far. This has provided valuable support to local projects and community initiatives, demonstrating tangible positive outcomes. Moving forward, we will build on this progress throughout 2025–26. It is an important portfolio for open funding, with the potential to extend its reach, value and ability to support capital grants and other initiatives.

Bringing the sector together with Every Move

The launch during the year of our Every Move sustainability strategy is closely linked with the expansion of our Place-based approach to investment. Climate change has the potential to impact every part of modern life – including our ability to stay active.

The impacts are already being felt across the country. Sport England research during the year showed how 60% of adults and children say extreme weather has had a negative impact on their ability to be active today. The Football Association estimates that 120,000 football games are lost to extreme weather events such as flooding every season.

Our Every Move initiative aims to build support and action around an ambitious goal – to embed sustainability at the core of the sporting sector. It aims to improve environmental practices, foster awareness and reduce inequalities in access to sustainable resources. Over its first year, Every Move is already making a difference and driving progress at multiple levels.

Over 100 System Partners have engaged directly with Sport England's Environmental Sustainability Team, benefitting from webinars, training sessions and direct advice. By May 2025, 33 partners had sustainability plans in place, while around 40 more were in development or close to completion. This is being supported by the Maturity Matrix – a specialised tool developed by Sport England to help strategic partners assess and understand their progress on their sustainability journeys.

Internally, 46 members of Sport England staff have completed Environmental Sustainability training. This equips them with the knowledge to integrate sustainability into their daily work and decision-making processes, ensuring that change is driven from within.

Collaboration will be the key to success for this strategy. We continued to work with partners like the National Trust, Canal & River Trust and Forestry England on existing programmes designed to make outdoor areas more accessible to more people.

We have also received data from public facilities that have been aided by the Swimming Pool Support Fund during 2023 and 2024. This is helping us to understand the effectiveness of the investment, particularly in terms of the very significant energy savings achieved to date. For example, the pool covers we funded at the Sandwell Aquatics Centre will save around £30,000 a year in utility costs and over 100 tonnes of CO₂ emissions.

We have engaged a range of partners to gather insight on Artificial Grass Pitches (AGPs), of which many are in use by amateur sports clubs and communities across England. These are durable and safe surfaces that can withstand intensive use and extreme weather to sustain up to 80 hours of use a week, compared with just six hours for a grass pitch.

Every Move – highlights for the year

The inaugural year of Every Move has been marked by several milestones:

1. Decarbonising our national sports centres

Feasibility studies have been completed at Lilleshall National Sports Centre as the first phase to explore the decarbonisation of Sport England's four national sports centres.

2. Pedal for Paris

This innovative initiative successfully raised awareness about sustainability in sport, with over 200 organisations pledging their commitment to the Going for Green initiative. The campaign spotlighted how athletes and active individuals care deeply about preserving the environment for future generations.

3. Supporting grassroots clubs

Resources such as templates, toolkits and case studies have been developed to enable grassroots and community organisations to create and implement effective sustainability plans. These resources, accessible on platforms like Buddle, make it easier for organisations of all sizes to take meaningful action.

Continuing to build on the positive progress of This Girl Can

2025 marked the 10th anniversary of TGC. Since its launch, over three million more women have become more active, with eight in ten reporting increased confidence as a result of the campaign. But despite the significant advances made in female participation in sport and physical exercise, there are still fewer active women than men in England.

Research we carried out during the year highlighted the reasons why many women do not feel they can take part in more physical activity. Only one in ten on lower incomes feel they completely belong, with 51% feeling they do not belong in gyms and 42% feeling the same about sports clubs. One in six women reported experiences of feeling so unwelcome in a physical activity setting that they never returned.

Clearly, we have a lot more work to do in this area and we will continue to focus on promoting female participation in sport and physical activity. We launched a new phase of TGC in February 2025 on the streets of Birmingham with a large floor mural representing full-length portraits of three left-behind women illustrating the challenges so many feel.

We will continue to highlight what women say would persuade them to be more active. Our latest research shows that one in four say the presence of women-only sessions (26%) and staff who understand their needs (25%) would help in making physical activity more welcoming. Almost one in three (32%) would like the option of more gentle, low-impact classes. Over the coming year, Sport England will continue working closely with many of its System Partners to embed more female-friendly opportunities and facilities across the country.

This Girl Can – highlights for the year

It's been a busy year:

- **Belonging Starts with Inclusion**

Building on 10-year insights, new research showed that almost two in five women (38%) on lower incomes have felt excluded from physical activity. This campaign aims to build inclusive solutions so that all women, from all backgrounds, feel that they belong in the world of sport and physical activity.

- **Launching Let's Get Out There**

TGC introduced a new strand to inspire women to enjoy outdoor spaces, underpinned by CPRE, the Countryside Charity research showing women, particularly from culturally diverse backgrounds, face extra barriers. In partnership with Forestry England, Canal & River Trust and Ordnance Survey, new editable assets, photos and a toolkit were released to help organisations create and promote inclusive outdoor activities.

- **Let's Lift The Curfew**

For its second year, TGC challenged winter safety curfews with research revealing 72% of women change their outdoor activity routines in winter. This included over 100 runs nationwide culminating in a glow-in-the-dark footsteps display in Manchester. We are calling for systemic action across five key areas to make outdoor exercise safer for women.

Creating safer sporting environments

Leading a more active life should never come with increased risk of abuse or harassment. We believe that everyone involved in sport and physical activity, whether they're a volunteer, participant, spectator or an elite athlete, should always feel safe and protected.

Throughout 2024-25, we continued to prioritise safeguarding. In particular, we addressed a number of issues published in the 2022 Whyte Review into the practices of British Gymnastics.

Using £14.8 million in National Lottery funding, we are building a national network of Sports Welfare Officers. At the time of reporting, 63 officers are employed through our network of Active Partnerships. This has been widely supported by the 42 sports national governing bodies and is quickly becoming an essential part of the network.

We also supported one of our safeguarding partners, the NWG Network, in its work to ensure that sporting organisations engage with individuals and groups who have experienced abuse in sport. Another partner, Sport Resolutions, has made significant progress in delivering our Safeguarding Case Management Programme. Currently, 47 governing bodies have signed up – allowing them to access services including independent advice and help with investigating cases, holding hearings and appeals from experts from the Sport Resolutions National Safeguarding Panel.

This year marked two years' worth of work in investigating and enabling effective workforce governance in national governing bodies, including testing the conditions for a National Register of Sports Coaches. Led by the Chartered Institute for the

Management of Sport and Physical Activity, we worked with 68 national governing bodies (NGBs) to develop a framework of eight principles of effective Workforce Governance that we will now implement across the sector. We have taken significant strides to provide consistent and aligned practices that can support coaches and participants to know they are taking part in a safer and better regulated space. This work will now stretch into early 2026 as we focus on NGB alignment to this framework and create the National Coaching Register.

Empowering our delivery teams to do more

Four teams across Sport England are chiefly responsible for delivering the various programmes activated under our place-based approach: the Place Relationships Team, the Collaboration & Learning Team, the Place Development Team, and the Planning & Active Environments Team.

Place Relationships is chiefly responsible for delivering against our overall place-oriented vision. Among many other activities from the year, it not only signed off work now happening on the ground in 52 out of 53 new places but also confirmed new investment into nine former LDPs and the final 27 places for future expansion.

It also led our communications effort, achieving 6.5 million estimated views of online coverage, 30 national and regional TV and radio interviews as well as 648 broadcast clips, collectively gaining a positive sentiment score of 97%. The team also shared information with all Metropolitan Mayors and MPs in England, including the Secretary of State and Minister for Sport.

The team also supported some 1,100 successful crowdfunded schemes, with 150,000 people across all projects raising nearly £13 million to add to more than £6 million provided by Sport England.

Collaboration and Learning held three Peer Learning Exchange events, attended by around 400 attendees from more than 200 organisations who were keen to learn about place-based learning. 94% of attendees said it met their objectives. The team also created a six-episode series of podcasts that shared the experiences of 18 place partners, receiving nearly 2,700 views or listens. And it has created Place Matters, a quarterly learning download for 800 partners.

In addition, the team has activated the Place Universal Offer (PUO), based on the concept of 'Proportionate Universalism' introduced by Sir Michael Marmot in the Marmot Review of 2010 to tackle health disparities by applying actions that are both universal and proportionate. Upon meeting Sir Michael, he could see how our approach has operationalised Proportionate Universalism.

The team also designed, launched and delivered 24 of our new 2-day Place-based Leadership courses in new Place Partnership areas (working alongside our providers the Local Government Association). These have supported over 600 local leaders (who represent over 450 unique organisations) from across our new Place Partnerships, including leaders from Active Partnerships, local authorities (Adult Social Care, Housing, Children's Services), Comm & Vol sector, NHS & Health, Police, Education and Leisure trusts/providers. Participant feedback has been overwhelmingly positive with 82% very satisfied with the programme overall, and 97% either very satisfied or fairly satisfied.

The **Place Development** team was extremely active on many fronts, from managing capital investment support to 15 public leisure projects, to operating a place-based leadership network around physical activity. This is designed to deliver the Future of Public Leisure model – created to manage the transition of traditional leisure services to being focused on active wellbeing.

Of particular interest to the sector was the [leisure local concept](#), an approach to facility provision for smaller communities.

Other focus areas in the year included contract procurement for the Moving Communities programme, which provides further support for place investment and System Partners working in communities. We were able to make use of data from all our Active Partnerships, as well as 15 national governing bodies and organisations including Chance to Shine, Parkrun and the Football Foundation.

We also provided partners with expert Design and Technical Assurance Frameworks to help them develop facilities and undertake environmental sustainability measures. And we committed £27 million over seven years to extend the operations of the National Sport Centres at Bisham Abbey, Lilleshall and Plas Y Brenin.



The work of our **Planning & Active Environments** team continued to have a widespread positive impact, with 98.7% of statutory applications responded to in 21 days, 152 Community Use Agreements secured and £14.4 million in developer contributions. We successfully defended our playing fields policy at several planning appeals, including at Barrows Lane in Birmingham and Noctorum Field in Oxton.

Successful work with partners included the completion of access audit surveys with Forestry England, and the piloting of access to new areas at National Trust sites. We also worked with the Youth Hostel Association on their 2024 walking festival, targeting diverse audiences and people with disabilities and long-term health conditions. In total, 45 group walks were undertaken by 1,148 people, 40% of whom were new to walking.



Strategic aims

Aim 1 – Increasing participation

Encouraging active lifestyles with the Movement Fund

More active people mean healthier, happier communities. To make this vision a reality and build on existing momentum, our new £160 million Movement Fund, launched in April 2024, streamlines support for projects that inspire even greater activity in local communities. It combines several earlier funding streams into a single, more accessible programme, making it far easier for organisations to apply for and receive support.

Successful organisations can use the funding for new initiatives or to scale up existing ones, covering costs such as equipment, facility upgrades and training for staff and volunteers. We specifically target people and communities facing the biggest obstacles to physical activity. This includes people in deprived areas, disabled individuals, those with long-term health conditions, older adults and culturally diverse groups. The fund's continuous application window allows groups to plan and respond more effectively to community needs, encouraging greater collaboration and local involvement in project design and delivery.

The fund's community-centric model aligns with our overarching place-based support strategy. Putting local people and their unique circumstances first is vital, as a person's location, background and environment determine their opportunities for activity. To that end, we are committing substantial resources to

rally the sector around this approach, and we recently announced partnerships with 53 new communities, representing a significant expansion of the foundation set by our original LDPs.

Every Move for a greener sporting future

Building on our commitment to community wellbeing, we are also taking action to address the growing environmental challenges that threaten access to sport and physical activity.

Every Move is our first-ever sustainability strategy and action plan. With an ambitious goal to reduce carbon emissions by 50% by 2030 and achieve net zero by 2040, it aims to help respond to growing climate change challenges, like extreme weather, which disrupts participation levels in sports and physical activities.

To support the sector to become more environmentally sustainable, Every Move includes over £45 million in new National Lottery funding, which will be invested directly into environmental initiatives, such as rehabilitating flood-damaged sports pitches, supporting decarbonisation in sports clubs and encouraging greater public engagement with nature.

Every Move also requires all sports organisations to establish recycling programmes for end-of-life artificial grass pitches as part of its funding conditions.

Our Every Move strategy uniquely connects participation levels, inequality and climate change. Together with our Movement Fund, we are making significant investment to create a more active, inclusive and environmentally resilient future for communities nationwide.

Strengthening relationships and forging new partnerships

Our long-term partnerships are key in our quest to level up access to sport and physical activity nationwide. We continue to develop our ongoing partnerships with national organisations that share our commitment to tackling inequalities and supporting everyone in England to have more active lives. And over the last year, we have also forged exciting, new, long-term partnerships with like-minded organisations like the Leadership Skills Foundation, the Muslim Sports Foundation and YHA (England and Wales). We have chosen them for their ability to break down barriers and ensure that more people can enjoy the immense physical, mental and community benefits of participating in sport and physical activity. This is at the heart of our ambitious 10-year UtM strategy.

These new partnerships embody our mission to create a more level playing field for all and will pave the way for change across our communities. The Leadership Skills Foundation will focus on improving workforce diversity in the sports sector, while the Muslim Sports Foundation will aim to boost sports participation among British Muslims. And with our support, the YHA will set up a sustainable network of countryside walking opportunities to increase participation and make access easier.

Over the next three years, nearly £4 million of combined National Lottery and government funding will be distributed across these vital partnerships, to drive meaningful progress and change.

Our latest partners join a diverse network of passionate advocates and further broaden our efforts beyond traditional sports organisations. This aligns with our goal to create active

opportunities for everyone, regardless of background or location. Alongside our £250 million investment in local communities through our place-based work, these long-term collaborations will drive systemic changes and make physical activity accessible to all.

Aim 2 – Decreasing inactivity

Getting England moving more

Active travel, whether walking, wheeling or cycling, offers a convenient, accessible and affordable way for people to move more in their daily lives.

Our Active Travel initiative encourages more people to walk, cycle or use their wheelchair or mobility scooter to go to school, get to work or run errands as part of their daily routines. We believe active travel should be a normal and enjoyable choice for everyone, regardless of their age, background or ability.

Active Travel is vital in our UtM strategy, reducing inactivity, boosting the nation's health and improving environmental sustainability.

For several years now, we've partnered closely with Active Travel England, the government agency dedicated to making active travel the preferred choice for everyone to get around. Its investments in infrastructure and support for local authorities have got the nation moving. As a result, 45% of short journeys in towns and cities were active in 2021, compared to just 41% in 2018-19.

But recent data paints a disappointing picture. There were 334,000 fewer daily active journeys compared to last year, and 304,000 fewer leisure cycling trips. This backwards slide makes the government's ambitious goal – 50% of all short urban journeys to be active by 2030 – look challenging. Without renewed focus and immediate action, England faces falling even further behind its targets.

Active travel offers immense potential for engaging less active groups and tackling stubborn inequalities. We will continue to support local authorities and partners through funding, resources, partnerships, influence and strategic expertise to deliver safe, accessible and affordable community projects.

A key part of this is shaping environments – where people live, work, travel and play – in ways that make physical activity easier. Our Active Design initiative provides guidance and practical tips for planners, developers, architects and local authorities to create active environments that encourage active travel and support healthier lifestyles. This means ensuring that developments incorporate direct, safe and appealing routes for walking, cycling and wheelchair and mobility scooter users.

By linking Active Design and Active Travel, we can maximise opportunities for physical activity, improve public health, reduce carbon emissions and create more inclusive and sustainable communities.

Fast-track support for weather-damaged sports facilities

Extreme weather events, such as flooding, storms and heatwaves, are becoming more frequent and severe, posing significant challenges for grassroots sports clubs and community groups across England.

Quickly reopening facilities damaged by extreme weather is vital for helping communities recover and return to activities. We prioritise emergency support for facilities affected by extreme weather through our Movement Fund. It offers grants and crowdfunding pledges of up to £15,000 to help organisations repair and restore damaged facilities quickly. Whether fixing a flooded pitch, repairing a damaged clubhouse, or replacing ruined equipment, the fund ensures that local sport and physical activities can resume quickly.

Applications are open all year round, and we actively encourage organisations affected by extreme weather events to apply for support. We give priority to facilities and activities that need to recover quickly, as well as those groups facing the most significant barriers to getting active.

As part of the application process, we encourage organisations to outline how they are working towards reducing energy usage, promoting responsible travel, reducing waste and building resilience against future storm damage. We also offer guidance and resources to help organisations plan for further climate change challenges.

By acting quickly and collaboratively, our fund is helping keep communities moving – no matter what the weather throws at us.

Keeping swimming pools afloat

Swimming is an important life skill and a crucial way for people of all ages and abilities to stay active and healthy. The government's £80 million Swimming Pool Support Fund has played a pivotal role in safeguarding public swimming pools across the country, during significant financial and environmental pressures. Launched in response to soaring energy costs and the increasing need for greater energy efficiency, the fund has been a life jacket for hundreds of pools that might otherwise have faced closure or service restrictions.

Delivered in two phases, the fund allocated the first £20 million to help swimming pools most at risk of closure or facing severe reductions in the services they offered. The second phase provided £60 million to support energy efficiency improvements and long-term sustainability. Projects funded included solar panel installations, pool covers, better insulation, LED lighting and improved energy systems to reduce running costs and carbon emissions.

The fund has already had a transformative impact on swimming pools and leisure centres across the country. More than 300 have already benefitted from energy efficiency upgrades, making significant energy savings, and we are reviewing the data from more swimming pools that have implemented improvements. The fund has also supported local authorities with their net zero ambitions, aligning with the government's sustainability goals. We are confident that this initiative has not only helped swimming facilities weather the immediate financial storms but also set them on the path towards greater resilience and sustainability so that people can continue to benefit from swimming for years to come.

Championing sport and physical activity for mental health

For over a decade, we've partnered with leading mental health charity Mind to champion the profound positive impact of sport and physical activity on mental wellbeing. For individuals facing mental health challenges, movement can play a powerful role in their recovery and ongoing wellness, often alongside therapies, medication and other support.

As a key partner of Mind, we've helped create brand-new 'Safe and Effective Practice' guidance this year. This comprehensive resource brings together best practice from across the sector to help sport and physical activity providers support mental health safely and effectively. Co-developed with healthcare professionals, people with lived experience, coaches and over 150 organisations, it will help shape future physical activity delivery across different settings to support mental health outcomes.

This guidance is informed by our research showing the considerable gap in physical activity levels among adults and young people with mental health challenges. Together, Sport England and Mind are committed to making sport and physical activity accessible and beneficial for everyone, especially those who face the greatest barriers.

We will actively encourage the integration of these standards across the sector by providing endorsement and visibility for the guidance. We believe the new guidelines will equip coaches, clubs and activity providers with the knowledge and confidence to deliver inclusive sessions that protect everyone's mental health.

A digital step forward for 'We Are Undeatable'

One in four people in England live with a long-term health condition and are twice as likely to be inactive. This is despite evidence that physical activity can help manage many conditions and reduce the severity of symptoms.

The We Are Undeatable campaign was launched in 2019 to inspire and support the over 19 million adults in England living with long-term health conditions to build physical activity into their lives.

This year, we took a significant step forward with the launch of a brand-new mobile app to expand our reach and encourage as many people as possible living with conditions like diabetes, asthma, arthritis and mental health challenges to become active. Co-designed with health tech provider Good Boost, the app offers free, tailored exercise programmes, virtual group sessions and community support. Accredited by the Organisation for the Review of Care and Health Apps, it is free to download and available in multiple languages.



Aim 3 – Tackling inequality

Scanning the horizon to shape the future

We are deeply committed to tackling inequalities in sport and physical activity. We use horizon scanning to stay ahead of the curve and identify emerging trends and issues that will impact sport and physical activity in the future. This proactive approach examines long-term shifts across society, technology, the economy, the environment and policy, allowing us to anticipate challenges and opportunities to boost activity and tackle persistent inequalities.

Rather than using guesswork, horizon scanning analyses signals of change and explores questions like how AI, climate change, political shifts, demographics and the escalating cost of living might affect participation levels. These insights will directly inform our UtM strategy and help us and our partners make confident, evidence-based decisions to remain resilient and relevant.

Measuring the gap: our Inequalities Metric

Our Inequalities Metric is a groundbreaking tool designed to illuminate the complex factors influencing how active people are across England. Unlike traditional approaches that look at single characteristics in isolation, our metric recognises that a combination of personal, social and economic considerations influences people's experiences. These include factors such as age, gender, ethnicity, disability and income.

The Metric reveals stark differences in activity levels. For example, while 75% of adults with no inequality characteristic meet recommended activity guidelines, this drops to just 44% for those

with two or more. Looking at children and young people, 51% with no inequality characteristics are sufficiently active, compared to only 39% for those facing barriers.

By understanding the multiple characteristics that influence activity levels and the overlapping challenges, we can take effective action to close the gap and ensure everyone benefits from sport and physical activity.

Aim 4 – Improving the experience of children and young people

Unlocking the power of play for young minds

In September 2024, we published a landmark report in collaboration with Edge Hill University that highlights the positive effects of sport and physical activity on children and young people with diagnosed mental health conditions.

Released to mark World Mental Health Day, 'Children and Young People's Mental Health and Physical Activity' provides the most comprehensive review to date, drawing on findings from 143 studies.

While previous studies have shown the benefits of sport and physical activity for children, to date, there has been limited evidence about its impact on those with diagnosed mental health conditions.

The findings bring together a wealth of information and evidence for the first time. The study presents compelling evidence that various kinds of exercise are highly effective at treating and

managing mental health conditions among children and young people. This will help inform our ongoing work with younger people, a key focus of our UtM strategy. In addition, it will provide practical recommendations for sport and physical activity providers, policymakers and researchers.

Inspiring a new generation of young cricketers

The England and Wales Cricket Board (ECB) unveiled its updated strategy for the future of cricket in October 2024. 'Inspiring Generations' sets out a bold vision to inspire children and young people to view cricket as a sport for everyone by breaking down the barriers to entry and emphasising diversity and inclusion.

The launch of the refreshed strategy comes at a pivotal time for the sport. Action is needed to make cricket more accessible and inclusive, particularly when it comes to growing the numbers of girls and women playing.

However, achieving lasting and meaningful change in any sport is complex and takes time. We need sustained, long-term action and commitment before the full impact of these strategies will be realised at grassroots level. We will continue to work with and support the ECB as it strives to implement its strategy as part of our wider investment in cricket.

Legacy in action: expanding opportunities for women's and girls' football

Our investment in UEFA Women's Euro 2022 has been instrumental in creating a lasting legacy for women's and girls' football across England. Working in partnership with the Football Association and supported by National Lottery funding, we've committed over £2 million to support two projects – developing place-based plans in nine host cities and delivering the Women's Euro 2022 Roadshow. We wanted to ensure that all the excitement and inspiration from the tournament translated into long-term opportunities for women and girls at the grassroots level.

The results demonstrate significant progress. Since the tournament, there have been 519,000 new opportunities for women and girls to engage in football, with 129,000 more girls playing football in schools and 34,000 more participating recreationally. Grassroots clubs have welcomed 10,300 additional women and girls, while 1,222 women and girls have completed the FA Playmaker coaching qualification. The female game has also seen 298 more FA-qualified coaches and 247 more qualified referees.

While this tremendous progress reflects the Lionesses' historic Wembley victory, it also underpins collaborative efforts to ensure the tournament positively impacted wider communities.

But we need to do more. The latest Active Lives Children and Young People report shows that there are now 845,000 girls playing football in England – a 4% increase since 2017–18. However, girls are still less likely to be active than boys. Addressing this gap remains a core ambition as we strive for equal opportunities in sport and physical activity for everyone.

Play, grow, thrive: designing active futures

Active Design remains a cornerstone of our UtM strategy. Our latest guidance highlights the crucial role that well-designed environments play in promoting physical activity across all age groups, especially children and young people. Applying the 10 principles of Active Design to places where children live, play and learn, encourages them to get active daily.

Developed in partnership with Active Travel England and the Office for Health Improvement and Disparities, our updated guidance helps planners, designers, architects and everyone involved in delivering and managing building design, outdoor spaces and travel routes to create and maintain active environments. Features like accessible playgrounds, safe walking and cycling routes to school and multi-use games areas all help remove barriers to exercise and motivate movement.

We have also published a series of new case studies providing practical, real-life examples of how Active Design principles can be implemented across various settings. We hope these will inspire and guide built-environment professionals and demonstrate their flexibility and applicability.

By prioritising active environments, we aim to inspire lifelong habits of physical activity, supporting the health, wellbeing and development of children and young people across the country.

Celebrating child-first coaching in action

It's been two years since the launch of Play Their Way, a movement funded by us and led by the Children's Coaching Collaborative, dedicated to transforming coaching for children and young people through a child-first philosophy. Several new features and resources have been added to provide more in-depth information and support.

To support coaches, a new online dashboard for registered users was launched, offering personalised content and resources based on each coach's child-first coaching profile. By completing the Coach Compass, coaches can find out whether they are a Champion, Challenger or Changemaker, and receive tailored suggestions to help them grow and adapt their practice.

Play Their Way has collaborated with the Open University to create an introduction to children's rights and the child-first coaching philosophy on its website. The web pages include video case studies and downloadable resources that bring these rights to life in real coaching sessions, along with reflective questions to help coaches consider how to apply these principles in their own work.

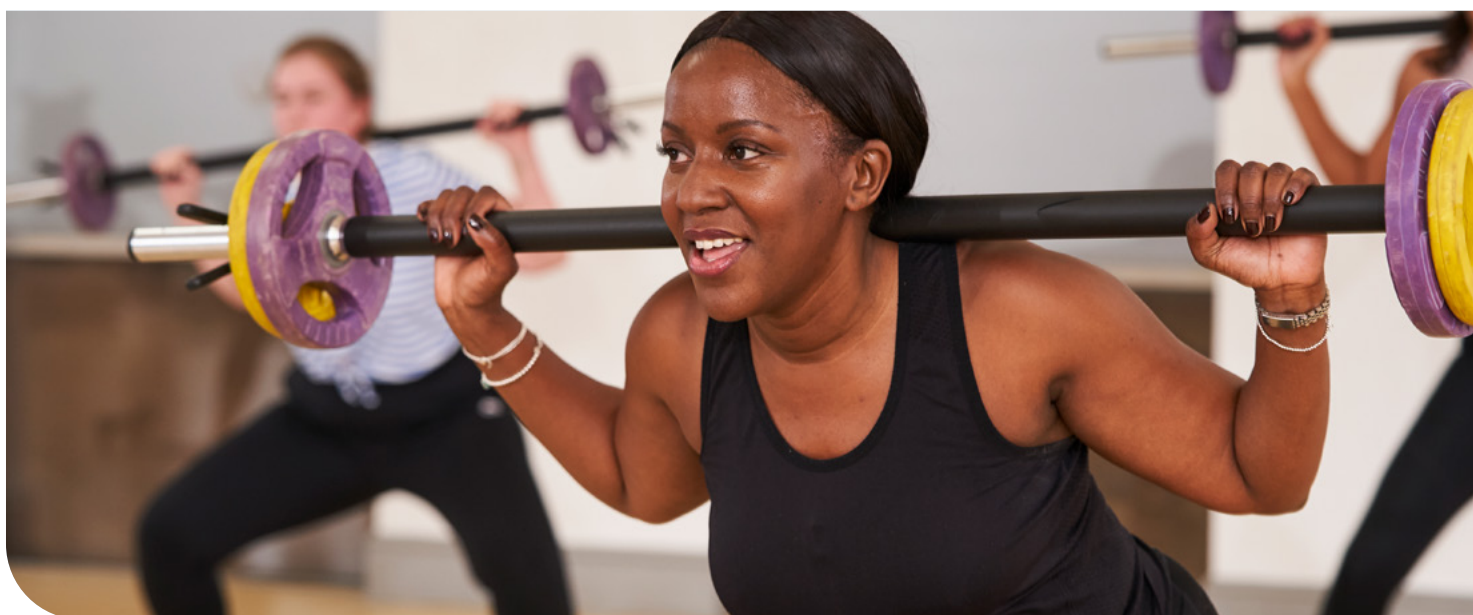
But it's not just about the coaches. Play Their Way has created a new partner portal to engage sports organisations and clubs. Through the portal, they can access the Champions Toolkit, a collection of resources to help embed child-first coaching principles throughout their networks and participate in an online children's rights course.

Addressing safeguarding issues in swimming

For everyone involved in swimming, the publication of Swim England's Heart of Aquatics Listening Research in March 2024 was a critical turning point. Commissioned as a condition of Swim England's funding agreement, the report provides a concerning account of abuse, racism, bullying and poor practices within the sport.

No one in sport should ever be subjected to ill treatment. As the national body committed to upholding the highest standards of ethics, integrity and welfare in sport, we will use our influence to drive positive change. This includes leveraging our funding powers to support and encourage governing bodies to improve their cultures and practices. Continued funding depends on Swim England's commitment to implementing the report's recommendations.

We aim to support the creation of a safe, inclusive and positive environment for everyone involved in aquatics, from grassroots participants to elite athletes. And we encourage anyone affected to seek available support services.



Case studies

Active Devon's green ambition

Active Devon's Environmental Action Plan is driving significant progress in environmental stewardship with its focus on crucial areas like energy use, travel and buying decisions. Rather than a static policy, the plan is a dynamic framework for sustainability improvements, focusing on high-impact areas like energy consumption, travel and buying. Guided by its five principles of Reduce, Influence, Empower, Share and Leadership, Active Devon is not just setting an example but encouraging a collective movement towards a greener, healthier future for sport and physical activity in Devon.

Making a sustainable splash

British Rowing is making waves in sustainability, showing a crystal-clear commitment to protecting the waterways essential to its sport. Its vision is a flourishing environment for current and future generations by empowering the rowing community across Britain to work together to learn, share and develop robust, sustainable practices to protect rowing and the planet. British Rowing is supporting clubs with practical guidance on water quality testing, reducing energy use and tackling invasive species. At the same time, competitions are encouraged to promote public transport, reusable materials and sustainable sourcing. Its innovative Thriving Waters Scheme encourages clubs to lead local projects such as litter clean-ups and water testing, helping to protect and enhance their local environments. As a key member of the Clean Water Sports Alliance, it is also influencing national policy to achieve healthier UK waters by 2030, ensuring the future of the sport is as vibrant as its environment.

Golfers tee up for a greener future

Golf courses in England cover an area roughly the size of the Lake District. This presents an opportunity to manage these vast landscapes for the benefit of the community. Recognising this, England Golf is championing sustainability through its initiative, 'The Sustainability Drive'. Based on British Association for Sustainable Sport (BASIS) principles, it supports clubs to reduce their carbon footprint, enhance biodiversity and manage resources responsibly. Practical guidance and case studies help clubs adopt greener practices, such as efficient water and energy use, habitat creation and waste reduction. England Golf is also encouraging clubs to engage with local communities and partners, to increase the impact of its environmental efforts. By embedding sustainability into every aspect of the game, England Golf is inspiring clubs and players alike to play their part in building a greener, more resilient sport for tomorrow.

Activating communities through parks

Get Doncaster Moving (GDM) is transforming the city's natural and built environments to create a more active population. Mindful that approximately a third of residents engage in less than 30 minutes of moderate activity weekly, GDM is committed to creating safe, accessible and inclusive local places and spaces. Insights from the GDM Residents' Panel reinforced the community's high regard for parks, with over 90% valuing them for quality of life and community wellbeing.

Responding to this, Sport England, alongside Doncaster Moving, are investing £3.2 million to revitalise 15 priority parks, through GDM's Doncaster Future Parks initiative with work already underway in five. This approach focuses on strong partnerships,

developing vibrant green spaces and empowering local people. Beyond parks, GDM's strategy includes updating leisure facilities, improving children's play areas, influencing accessible school sports facilities and embedding Active Design into all planning proposals. It also aims to increase green spaces, including the Great Yorkshire Fen, ensuring Doncaster's environment actively supports movement, physical activity and sport for everyone.

Greater Manchester: united for activity

Greater Manchester is pioneering a unified 'movement for movement', bringing together communities, organisations and institutions to encourage active lives for all. With a shared goal of a healthier city-region for its 2.84 million residents, its GM Moving in Action strategy focuses on understanding barriers, reforming systemic approaches and designing activity opportunities.

Significant systemic change is happening, with high levels of connectedness across the city and policies aligning at the highest decision-making levels. The Greater Manchester Memorandum of Understanding notably brought together GM Moving and Sport England with key stakeholders, including the combined authority, integrated care partnership, transport, voluntary, and leisure sectors. This collaborative ethos has embedded sport and physical activity within crucial sector plans, such as the GM Integrated Care Partnership strategy, which includes a significant £2 million investment into GM Moving from 2024 to 2027.

Exeter moves to close activity gaps

Live and Move is dedicated to narrowing health inequalities in Exeter and Cranbrook, ensuring everyone has fair opportunities for daily activity. Broadly speaking, Exeter boasts high activity rates, but it faces significant pockets of deprivation, which drive lower levels of activity that contribute to a wide life expectancy gap between its most affluent and deprived areas. In the rapidly growing new town of Cranbrook, Live and Move is rethinking traditional approaches to integrating sport into everyday life.

Systemic change requires collective effort, so Live and Move employs a whole-system approach, collaborating with individuals, communities, organisations and policymakers. Wellbeing Exeter, a key partner, exemplifies this. Its network includes Community Connectors (social prescribers), Community Builders and Community Physical Activity Organisers. Since Live and Move's start, Community Connectors have managed over 4,000 referrals, with over 500 specifically for physical activity. Expanding its reach, Wellbeing Exeter now supports families and young people, including an Inclusive Exeter connector specifically recruited to address the activity gap within Exeter's culturally diverse communities.

Partnerships for a healthier Bradford

Active Bradford exemplifies how powerful partnerships accelerate positive change, uniting organisations around the shared purpose of making physical activity an everyday part of life across the district. As England's fifth most deprived local authority, with 23 neighbourhoods in the top 10% for deprivation, Bradford faces significant health challenges, making this collective effort crucial.

Its 'Every Move Counts!' strategy embodies a whole-system approach because increasing physical activity requires a coordinated response from all stakeholders across settings where people live, work and play. Active Bradford has been delivering this holistic strategy since 2015. This commitment is strengthened by initiatives like Living Well (formerly tackling obesity) and JU:MP, a pilot programme refining whole-system approaches. Active Bradford is creating a healthier, more prosperous future for the entire district.

This year JU:MP published its world-leading controlled-trial research results, demonstrating significant increases in the physical activity levels of children and young people in targeted neighbourhoods across the district. These children and their families have directly benefited from the impact that working through a whole-system approach can foster.

Hackney champions daily movement

Hackney has transformed its systems to support getting active and it is moving beyond traditional programmes to integrate movement into daily life. Its innovative approach focuses on redesigning public spaces, championing inclusive design and elevating diverse role models to inspire and enable activity for everyone.

Its strategy is about systemic change, making movement not just an option but a vital part of how the borough lives, works and plays. By making activity visible, accessible and celebrated in everyday settings, Hackney is creating an environment where diverse communities can be as active as possible and help create a culture in which sport and physical activity are part of residents' daily routine.



Learning is in motion for Calderdale

Active Calderdale has transformed its approach by incorporating learning as a core function. Rather than static programmes, the team has cultivated a living system in motion and continuously adapts and scales what works best for its communities.

It is a dynamic process and involves small-scale tests, open data sharing and community feedback. It helps Active Calderdale to scale up successful initiatives quickly, ensuring as many people as possible benefit from increased physical activity. This powerful continuous improvement model, where insights drive action, is building a more responsive and impactful approach to getting Calderdale moving.

This approach has also supported the development of the team's wider system influence and impact across a variety of sectors. This is helping to embed sport and physical activity into service planning, delivery and strategy/policy development e.g. planning, adult social care and education.



Performance analysis

This section provides an overview of our key risks to performance and the impact of their management. It also summarises our performance in our key areas and the impact of our work in meeting our objectives during the year.

Principal risks

As an arm's-length body (ALB), Sport England must comply with the requirements set out in the Framework Agreement with DCMS, Managing Public Money, and follow the Government's Functional Standards and the Corporate governance in central government departments: Code of Good Practice 2017 (where applicable to an ALB). There is an internal control, governance, assurance and risk management framework in place for the financial year 2024-25 to support these requirements, and we maintain a corporate risk register which is updated quarterly and reviewed by the Audit, Risk and Governance Committee (ARGC), which meets at least four times a year. Further information on risk management and Internal controls, including independent assurance on risk management, is included in the Governance Statement.

Risk and assurance

Sport England operates in a dynamic environment where effective risk management is critical to delivering our strategy and ensuring value for money. Our principal risks are aligned to Uniting the Movement and our organisational change programme. They reflect the most significant challenges facing the organisation and are actively monitored by the Audit, Risk and Governance Committee (ARGC) and Executive Leadership Team (ELT).

Principal Risks

Our corporate risk register sets out 11 principal risks, grouped into seven categories:

- **People & Talent Management:** Risk of not recruiting, developing, or retaining the capability needed to deliver our strategy.
- **Stakeholder Management & Engagement:** Risk of not maintaining effective relationships with partners and stakeholders.
- **Strategic Objectives:** Risk of not being able to demonstrate impact on increasing activity, creating positive experiences for children and young people, or reducing inequalities.
- **Operations & Change:** Risk of inefficient operations or failure to deliver major programmes, such as business readiness and the new Investment Planning System.
- **Regulatory & Legal Compliance:** Risk of failing to comply with statutory and regulatory requirements, including GDPR, the Framework Agreement, and functional standards.
- **Technology & Data:** Risk that limited visibility of IT assets and data infrastructure exposes Sport England to cyber threats.

- **Reputation & Advocacy:** Risk of not demonstrating value for money or managing the reputational impacts of underperformance by funded partners.

Managing Our Risks

In response, Sport England is undertaking an organisation-wide change programme designed to strengthen resilience and ensure that we remain fit for the future. This programme sets out a timeline of actions, tasks and structural changes which are being embedded across the business. It includes:

- Strengthening governance, risk and assurance frameworks to provide clearer accountability and improved reporting.
- Enhancing business systems, data infrastructure and cyber security capability.
- Developing more robust oversight of funded partners, with greater emphasis on value for money, impact and compliance.
- Building operational readiness through investment in people, processes and digital solutions.
- Ensuring our work is aligned with government priorities and that statutory and regulatory compliance remains at the core of how we operate.

These changes, alongside active monitoring of principal risks, will help Sport England strengthen its ability to deliver against its strategy and ensure that public funds are managed responsibly and transparently.

Current risk appetite statement

Risk category	Appetite	Tolerance	Statement
Our people	Medium	Medium	We encourage bold innovation in workforce management, embracing new work models and advanced training programs. We maintain a medium level of uncertainty based on staff turnover risk to drive substantial gains in productivity and creativity adherence to all budgetary controls. However, we maintain a moderate control framework to ensure alignment with overall strategic objectives and minimise operational disruption.
Our partners	Medium	Medium	In fostering partnerships we take a moderate approach, collaborating with organisations and stakeholders where risks are clearly defined and manageable. While we aim to pursue strategic relationships, we exercise caution to ensure partner initiatives are aligned with our priorities and mitigate any potential downsides, ensuring we can demonstrate social value and value for money.
Our delivery	High	Low	Sport England is committed to delivering ambitious and innovative programs, often experimenting with new ways to make change that carry a high degree of uncertainty. We accept this elevated risk to achieve significant positive outcomes. However, contingency measures and a balanced level of control are applied to manage risk materiality.
Compliance, legal and regulatory	Low	Low	We maintain a conservative approach in this area, ensuring all operations strictly adhere to applicable functional standards, laws and regulatory commitments. Any deviation or potential non-compliance is managed in accordance with our legal requirements, as we prioritise appropriate adherence to protect the organisation's standing.
Technology and data	Medium	Low	Our approach to technology and data management prioritises security and the use of proven technologies. We aim to minimise risks related to data privacy and cybersecurity while ensuring robust protection of sensitive information. Given the critical nature of data, we adopt a zero-tolerance stance towards breaches or significant disruptions. However, the organisation recognises that to achieve its ambitions, it needs to invest in the right systems and tools to support efficient delivery and operations.
Reputation and advocacy	Medium	Medium	Sport England actively supports advocacy efforts that carry moderate risks, recognising the potential need for bold actions in pursuit of our strategic objectives. However, reputational risks are carefully managed through thoughtful communication strategies that maintain our public image, while still pushing for meaningful change.
External	Medium	High	We respond to external challenges and opportunities with a balanced strategy, open to calculated risks that allow us to remain agile and innovative. Our high tolerance for uncertainty in this area enables us to explore opportunities that align with our long-term vision while managing potential impacts through strategic risk controls.

Sport England understands that driving meaningful change requires taking informed risks in alignment with our “Uniting the Movement” strategy.

As part of our responsibility to ensure value for money and safeguard public funds, we adopt a medium risk appetite coupled with a low tolerance for risks.

Recognising the inherent challenges of tackling and ultimately reducing inequalities in sport and physical activity, our risk appetite reflects a readiness to support our portfolio of work, which aims to deliver social change and have a positive impact on places, spaces, and local communities.

We encourage calculated risk-taking, particularly in workforce management, programme delivery and external partnerships, where the potential for significant outcomes is high.

However, we balance this with a cautious approach, prioritising governance, compliance, and sustainability. This means we look to have strong oversight and dependence on a robust control framework, which is adopted through a three-lines-of-defence model.

In legal, regulatory and data security areas, we maintain a low-risk appetite, ensuring strong control measures and full adherence to all legal and regulatory obligations. Our focus remains on safeguarding the organisation’s long-term stability and reputation through comprehensive oversight, governance and principal risk management.

By aligning our risk appetite and tolerance with our strategic objectives, Sport England strives to foster a culture that champions both innovation and accountability. This alignment

ensures responsible risk management, enabling us to maximise the positive impact on sport and physical activity nationwide while demonstrating value for money in our investments.

What we do

Sport England adopts a risk-based approach to management, ensuring we consider the risks that impact our strategic objectives and KPIs. We aim to safeguard our spending against Value for Money by implementing proportionate measures based on our risk appetite and tolerance levels.

Principal risks are reported to the ARGC, focusing on our active efforts across the organisation. This enables the ARGC to reflect on our work to ensure principal risks meet their targets and are managed according to the agreed risk appetite and tolerance levels.

What to expect

As Sport England evolves in how we deliver our work, our risk-based approach to risk management is also transitioning in line with the strategy.

The Internal Risk and Assurance team collaborates closely with the organisation. Currently, it is redefining the Risk Appetite and Risk Tolerance, creating a more targeted approach. This alignment will be reflected in a new risk appetite statement and will be attached to our new risk categories.

Going concern

Sport England continues to adopt the going concern concept in the preparation of Sport England's Grant-in-Aid and Lottery accounts.

For the Grant-in-Aid accounts, this is dependent on future grants or Grant-In-Aid from Sport England's sponsoring department, the Department for Culture, Media and Sport (DCMS). Under the normal conventions applying to parliamentary control over income and expenditure, such grants may not be issued in advance of need. However, Sport England has an Exchequer settlement agreed with DCMS to 31 March 2026. As disclosed in the **Statement of Accounting Officer's Responsibilities**, the Chief Executive is responsible for assessing the ability to continue as a going concern and using the going concern basis of accounting unless the Council and the Chief Executive anticipates that the services provided by English Sports Council Grant-In-Aid will not continue to be provided in the future. It is recognised that there are risks in relation to the long-term financial sustainability of Sport England, and further support may be required from Government to meet Sport England's financial needs in future. DCMS continues to work with Sport England to achieve longer-term financial sustainability. The recent spending review settlement for DCMS has resulted in it engaging its ALBs to forecast their expenditure for the next three years, with a view to providing them with a better idea of funding for this period of time. There is expected to be no change to the continued provision of services by Sport England.

For the Lottery accounts, future financial provision has been made for Sport England's Lottery distribution activities through section 23 of the National Lottery etc. Act 1993. There is expected to be no change to the continued provision of services by Sport England and should there be any reduction in funding, plans and budgets would be amended accordingly while minimising disruption to services. As disclosed in the **Statement of Accounting Officer's Responsibilities**, the Council is required to prepare the Accounts on the going concern basis.

Consolidated activities (unaudited)

We prepare separate accounts for our Grant-in-Aid and Lottery Distribution Fund as required by the Secretary of State for the Department for Culture, Media and Sport (DCMS). We don't prepare a full set of consolidated accounts due to the differing accounting policies we're required to follow under the two separate accounts directions.

However, to give a better understanding of our activities, we've prepared the following summary results for the two accounts combined for the 2024-25 and 2023-24 financial years.

	Sport England Group ¹		Sport England	
		Restated		
	2024-25	2023-24	2024-25	2023-24
	£'000	£'000	£'000	£'000
Income				
Grant-in-Aid income	179,815	191,984	179,815	191,984
National Lottery income	233,050	224,109	233,050	224,109
Other income	2,690	2,980	2,614	2,772
Total income	415,555	419,073	415,479	418,865
Expenditure				
Net Grant-in-Aid grant commitments	(180,532)	(214,323)	(180,517)	(214,312)
Net Lottery grant commitments	(160,140)	(84,803)	(160,140)	(84,803)
Non-cash grants	(2,565)	(1,964)	(2,565)	(1,964)
Operating, sports development and other costs	(43,179)	(39,761)	(42,986)	(39,727)
National sports centres	(4,919)	(4,549)	(4,919)	(4,549)
Depreciation	(4,331)	(4,233)	(521)	(257)
Assets gifted to subsidiaries ²	-	-	(2,383)	(4,927)
Impairment of fixed assets / loss on disposal	(125)	(877)	(345)	(1)
Total expenditure	(395,791)	(350,510)	(394,376)	(350,540)
Net income for the year	19,764	68,563	21,103	68,325
Net gain on revaluation of properties	2,599	8,770	-	-
Net gain/(loss) on investments	9	64	-	-
(Increase)/decrease in defined benefit pension liability	(183)	(5,501)	(183)	(5,501)
Total income for the year	22,189	71,896	20,920	62,824

¹ Includes the accounts of the two subsidiaries, The Sports Council Trust Company and English Sports Development Trust Limited.

² Capital expenditure at the national sports centres owned by The Sports Council Trust Company.

A restatement of the prior year has been performed to correct the recording of the historic cost of buildings and resultant depreciation in that year. Please refer to note 28 in the Grant-in-Aid financial statements.

A restatement of the prior year has been performed to correct the recording of a grant award made in that year. Please refer to note 20 in the Lottery financial statements.

Operational expenditure

Sports development, administration (operating costs) and staff are apportioned between our Exchequer and Lottery activities in accordance with the methodology set out in note 1.6 of the Exchequer and note 1.7 of the Lottery accounts. As the apportionment of costs varies between years, the costs are aggregated to make a comparison easier.

Sports development costs support the delivery of our award programmes as well as promoting the development of sport and physical activity in local communities. The costs for the year were £13.5m (2023-24: £11.6m). This is mainly due to increases in grant programme support costs consistent with the overall increase in grant expenditure across Exchequer and Lottery, notably in the Partnerships and Place areas.

Administration costs are incurred to operate the business. During the year, operating costs were £6.9m (2023-24: £7.4m). The decrease is mainly due to a reduction in the costs of providing support for the administration of the Sports Survival Package (SSP) and communications costs.

The **cost of staff** who deliver and support both sports development and administrative functions was £22.6m (2023-24: £20.6m). The increase is primarily due to a 6% increase in staff numbers coupled with internal promotions and higher paid new joiners, as well as the use of agency staff in senior positions while these vacancies were being filled.

Working efficiently

There are a number of key targets used to measure our financial efficiency.

Exchequer: We are set an absolute administration cost target as part of our spending review settlement, which has been achieved. We were also within the ringfenced administration budget for SSP. In addition, we are required to operate within the overall budget limits set by DCMS. Resource and capital Grant-in-Aid (GIA), (excluding SSP), were underspent by £0.6m for the year (2023-24: £0.4m), which is 0.3% (2023-24: 0.2%) of total GIA funding of £203.7m (2023-24: £238.7m).

Lottery: The benchmark 8% gross costs target uses a three-year rolling average Lottery income as its base to reflect fluctuations in Lottery income over a longer period, and excludes irrecoverable VAT.

Due to the cross-governmental nature of the Active Lives Survey, and with the agreement of DCMS, the cost of the Active Lives Survey is excluded from the calculation, as are the costs of operating the Be Inspired database, which is the consumer database transferred from the London Organising Committee of the Olympic and Paralympic Games.

The achievement against targets for 2024-25 is 7.06% (2023-24: 6.95%). The three-year rolling average income for the 2024-25 target calculation is £226.9m and for 2023-24 was £224.1m.

Cash management

Management of our **Exchequer cash resources** is in line with the requirement to minimise our cash balances, which is contained within Managing Public Money.

Our Exchequer cash balance at 31 March 2025 was £13.8m, which is £5.2m lower than last year, mainly due to timing of payment of suppliers near year-end (2023-24: £19.0m).

The management of our **Lottery cash resources** is by a rolling investment and cash flow plan which is regularly reviewed by the Executive and Board. The plan was updated in the 2020-21 financial year to cover the 10-year period of the new strategy to 2031. The investment and cash plan ensures that the right balance is maintained between having award programmes in place to achieve our strategic priorities, while taking into account the uncertainty of Lottery income and ensuring that forecast cash balances are always greater than £50m held with the National Lottery Distribution Fund (NLDF).

The balance in the NLDF at 31 March 2025 was £226.5m (2023-24: £219.6m). The balance has increased mainly due to share of proceeds being smaller than funds drawdown by £3.8m, but investment returns being similar to prior year (£10.7m). The movement in the NLDF balance is detailed in note 2 of the Lottery accounts.

Equity

Exchequer: Taxpayers' deficit is £20.7m (2023-24: £2.8m equity restated) and includes a small increase in the pension deficit and a large increase in the general reserve deficit (2023-24: increase in the pension reserve deficit and increase in the general reserve). The increase in the pension reserve deficit resulting from the calculation of liabilities in IAS 19 is explained below.

The decrease in the general reserve of £24.3m (2023-24 decrease of £48.8m restated) is mainly due to grants and other operating costs exceeding the Grant-in-Aid received by £25.9m.

Lottery: The deficit in equity amounted to £195.4m (2023-24: deficit £241.2m restated).

The decrease in the deficit reflects that our grant commitments during the year were less than the annual income received by £45.8m due to five-year commitments to System Partners made in 2021-22, there was also a small increase in the pension reserve deficit of £0.1m. How we manage our income and commitments is explained in the cash management section.

The increase in the pension reserve deficit results from the calculation of liabilities in IAS 19 is explained below.

Defined benefit pension scheme

The IAS 19 valuation of the defined benefit and unfunded pension for accounting purposes is a liability of £4.6m (2023-24: £4.6m). This includes the value of the unfunded liability at £5.6m (2023-24: £6.0m).

The liability has remained comparable to prior year with the increase in the pension asset ceiling of £12.2m offsetting the decrease in the present value of funded pension liabilities of £13.6m, with all other movements being minimal. The pension assets decreased by £1.5m to £137.1m.

The last triennial actuarial valuation as at 31 March 2022 indicated a surplus of £32m. Sport England contributions to pension schemes are detailed in note 19 to the Exchequer and note 13 to the Lottery accounts.

Audit

The Comptroller and Auditor General (C&AG) is the statutory auditor of the Lottery accounts and is appointed by agreement to audit the GIA accounts. The audit fee was £67,000 for the Exchequer accounts (2023-24: £65,000) and £67,000 for the Lottery accounts (2023-24: £65,000). Both subsidiary companies were also audited by C&AG and the audit fees for the year were £36,000 (2023-24: £45,500).

Supplier payment performance

During the year, the average period from date of receipt to payment of valid invoices was 8 days, 97% were paid within 30 days (2023-24: 7 days, 96% within 30 days).

Policy on additionality

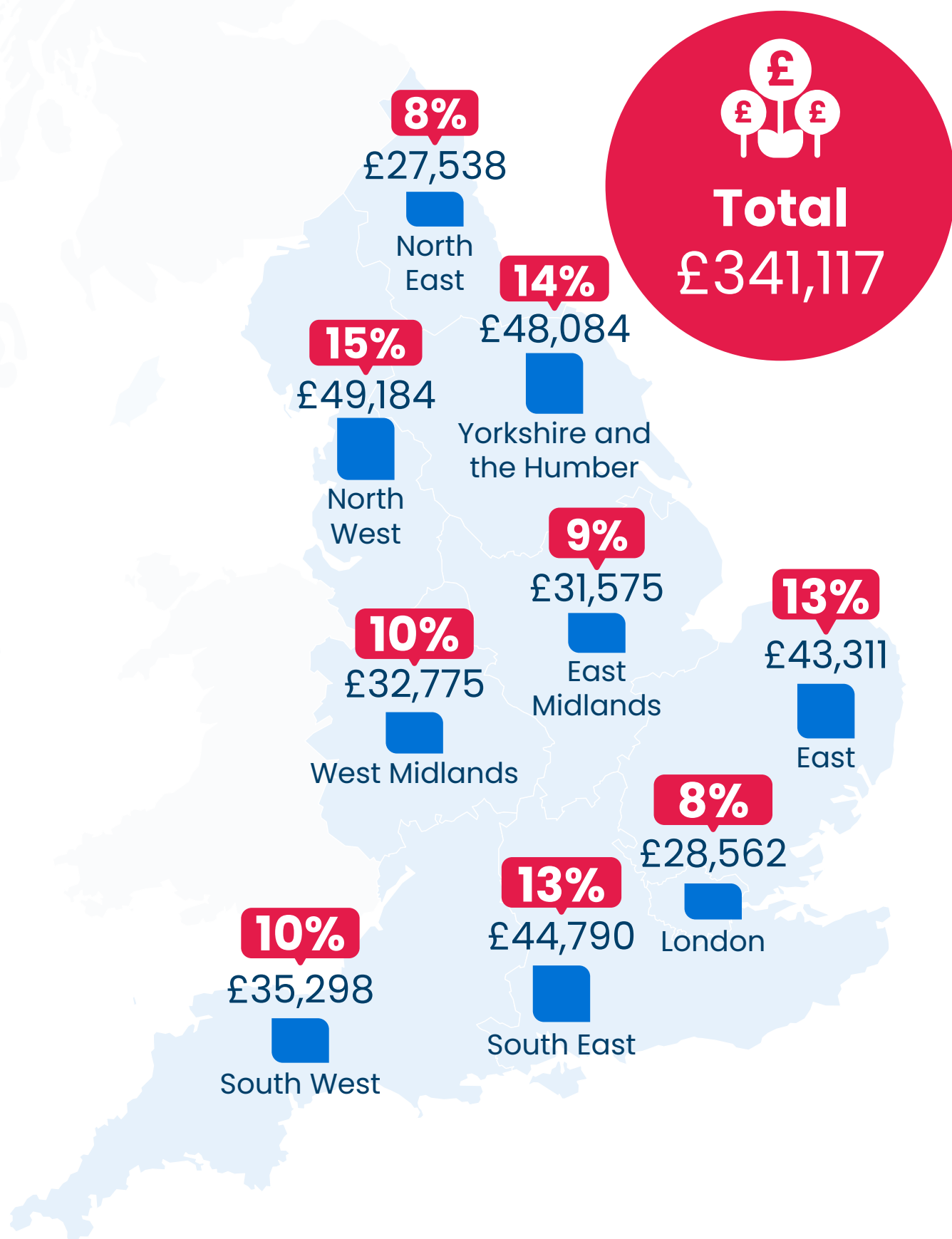
Sport England and the organisations that distribute Lottery funds on its behalf recognise and respect the additionality principles of Lottery funding. Lottery funding enables us to extend the reach and increase the impact of the activity that we could undertake if only Exchequer funds were available.

Together with the other Lottery distributors who make up the Lottery Forum, we have agreed to share the following common definition of additionality:

- Lottery funding is distinct from government funding and adds value. Although it does not substitute for Exchequer expenditure, where appropriate it complements government and other programmes, policies and funding.

We and our delegates will have regard to the principles of additionality and this policy when we set the strategic objectives of our Lottery-funded programmes and when we decide how each programme will operate. We have used, and will continue to use, Lottery funding to fund specific time-limited activity that would not take place without the support of the Lottery.

Geographic breakdown of funding awards



The map above outlines the geographical breakdown of Sport England's investment for 2024-25. This shows all Exchequer and Lottery grant commitments less any lapsed or revoked grants made during the year, but it excludes clawbacks.

It provides a picture of how our funding across the four main categories of investment set out in our current implementation plan (2022-25), has been regionally distributed.

The geographical breakdown is based on analysis of data returns from funded organisations. For most awards/investment, the region is based on the delivery location of the award. For some, specific projects that deliver across geographical borders, the region is based on targeted delivery location and ONS population data.



These categories are:

Partnerships – a network of organisations in whom we invest to play important roles in the governing and delivery of sport and physical activity and/or who help us to deliver our strategic ambition. This year we continued to diversify our long-term partnerships with the addition of The Leadership Skills Foundation, Muslim Sports Foundation and YHA to our portfolio of 138 System Partners.

Place – investment into local communities to address disparities in physical activity through a place-based approach; collaborating with local organisations and leaders to create tailored opportunities for people, recognising that local environments and resources play a crucial role in activity levels. This year we started to extend our investments in the first 12 Place Partnerships (previously LDPs) and announced the first 53 new Place Partnerships. Alongside this we launched a Place Universal Offer to support Active Partnerships to supercharge efforts to tackle inequality and inactivity.

Campaigns – investment into targeted campaigns such as 'TGC', 'We Are Undefeatable' and 'Play Their Way' to reach specific audiences in the population with the aim of changing the norms and behaviours that impact people's levels of physical activity.

The 'Movement Fund' – small-scale investments to help smaller organisations and projects via both grants and crowdfunding support to make it easier to provide sport and physical activity opportunities for individuals and communities in need. Examples of our work this year include the launch of the Movement Fund in April 2024 as a replacement for our previous funding offering via the Small Grants Programme and Active Together Fund.

Measuring success and KPIs

Our performance framework is designed to monitor progress against our Uniting the Movement strategy. It acknowledges the complexity of the challenge set out in our strategy, reflecting the theory of change between what we do and the end outcomes we hope to see. It includes indicators of success against three performance categories:

- **Systemic:** reporting of critical whole-system measures of success – including population-level progress.
- **Strategic:** reporting of KPIs focused on the strategic delivery of UtM and its key principles and investment types.
- **Operational:** reporting of critical corporate KPIs focused on the operation of the organisation and compliance with necessary standards.

Systemic Key Performance Indicators

These indicators represent the “state of the nation” for sport and physical activity. Sport England’s role is to report and interpret the relevant data and then offer leadership and insight to the sector.

While Sport England contributes to these measures, it is not solely responsible for their delivery, with the wider sector, including central Government, holding accountability.

The table below sets out the **Systemic KPIs** within each of the performance areas.

Performance Area	Systemic Indicators
Active people	<ol style="list-style-type: none"> 1. Increase in % of adults active 2. Increase in % of children and young people active
Inactive people	<ol style="list-style-type: none"> 3. Reduction in % of adults inactive 4. Reduction in % of children and young people less active
Inequalities in who is active	<ol style="list-style-type: none"> 5. Reduction in adult activity inequality 6. Reduction in child activity inequality
Positive experiences as a foundation for an active life	<ol style="list-style-type: none"> 7. More positive experiences for children and young people (components of physical literacy) 8. More positive experiences for adults (motivation, capability and perception of opportunity)
Social outcomes	<ol style="list-style-type: none"> 9. National social value of sport estimates (incl. value of sport to health outcomes)
Perception and reputation of sport (measure of integrity)	<ol style="list-style-type: none"> 10. Public and stakeholder perception of the culture of sport and trust in the sport sector / system
Environmental	<ol style="list-style-type: none"> 11. Sector environmental sustainability – the reported effect of extreme weather on people’s participation in activity

Summary of progress against Systemic KPIs

Both adult and child activity levels have seen significant increases against baseline (adults at 63.7% against a baseline in 2017/18 of 62.1% and children at 47.8% against a baseline of 44.9%).

Levels of adult inactivity are also moving in a positive direction and are currently at 25.1% which is a decrease on both the baseline figure and on the previous 12 months.

For adults, the latest data shows record activity levels and reflects a return to growth. We've also seen positive change for certain groups, in particular older adults (55+), those with a disability or long-term health condition and Muslim adults. However, for children, activity levels have remained unchanged over the last two years.

Following the launch of the Inequalities Metric to recognise the intersectionality of individuals' characteristics, we're better able to understand the relationship between characteristics of inequality and activity levels. Our data shows that adults and children with two or more drivers of inequality are much less likely to be active than those with none. It also shows that inequality in participation remains wide and largely unchanged over the time series.

Strategic Key Performance Indicators

The focus of our investment and ultimately the success of our work is measured through the **Strategic KPIs** and associated metrics.

The table below sets out the strategic indicators within each of the performance areas.

Performance Area	Systemic Indicators
More people are taking part because of our work	1. Contribution to increasing activity and decreasing inactivity
We are investing more where it is needed most	2. Investment is directed to the right places (of greatest need) 3. Investment is directed to the right people (under-represented groups)
Our major investment areas are effective	4. Effective delivery of system and strategic partner investment. 5. Effective delivery of place-based expansion investment 6. Effective delivery of open funding investment 7. Effective delivery of campaigns investment
We're catalysing collaboration on the big issues	8. Effective collaboration at a national level against Big Issues and the mission of UTM 9. Effective collaboration at a local level against Big Issues and the mission of UTM. 10. Stakeholder and partner perception of Sport England effectiveness in delivering UTM

Performance Area	Systemic Indicators
We're developing diverse and skilled people	<ul style="list-style-type: none"> 11. Skilled leaders and professional workforce 12. Diversity of leadership in funded partners
We're improving governance and integrity	<ul style="list-style-type: none"> 13. Sport England sets governance standards and holds funded partners to account. 14. Robust, applied, effective safeguarding systems and processes with partner organisations
We're stepping up on environmental sustainability	<ul style="list-style-type: none"> 16. Sport England models by reducing its own organisational environmental impact. 17. Sport England sets environmental standards and holds funded partners to account



Summary of progress against Strategic KPIs

More people are taking part in sport and physical activity because of our work

We have been developing a way of modelling the overall contribution that Sport England's investments have made to activity levels. We produced a first set of estimates in March 2025, which focused on the contribution of our four main investment areas – Campaigns, Open Funding, Place and Partnerships – during the 2023–24 financial year. We plan to conduct further development work during 2025 to refine the modelling approach and estimates, with a view to generating an overall contribution estimate for 2024–25 later in the year.

We are targeting investment to places and people that need it the most

We are continuing to effectively target place investment with 100% going to places in the top 25% of Place Need Classification (PNC). 45% of projects receiving investment through the Movement Fund are in the top 25% places of greatest need (PNC) and the proportion of football and multi-sports projects in deprived areas (IMD 1–4) is projected to meet the target of 50% by June 2025.

Data captured by our System Partners shows 91% are engaging underrepresented groups through their work. 74% of Movement Fund projects, and 88% of our football and multisport projects are engaging under-represented groups.

The latest campaign targeting statistics for TGC and Play Their Way continue to show high levels of reach and cut through to target audiences.

We are successfully delivering our major investments

Partnerships

- 96% of System Partners continue to progress towards achieving their individual goals, describing either significant or some progress within the last reporting period (April–September 2024). Positively, partners showing limited progress has dropped 7% in this period.
- We are also seeing an increase in the percentage of System Partners demonstrating evidence of learning, from 80% in March 2024 to 90% in the last reporting period.

Place

- Encouragingly across the places we are working in, we are seeing improvements in the specific local conditions proven to be necessary to address inequalities and improve physical activity levels.
- 152 sites (such as schools) are now opening their facilities for wider community use and we are engaged with 70 local authorities to support the development of strategic plans for leisure. We have built or improved 9,070 football and multisport pitches to a good standard and invested £13.8m in 14 capital projects in 2024–25.

Campaigns

- **This Girl Can (TGC)** – Due to a reduction in campaign activity, the number of women who said they got more active as a result of seeing TGC dropped slightly this year (from 81% to 78%) as has the number of women who reported taking action as a result of the campaign (from 36% to 33%).
- **We Are Undefeatable** has successfully improved attitudes, helped to better understand barriers and opportunities, and enabled action among those with long-term health conditions.
- **Play Their Way** – 47% of campaign recognisers have implemented ideas or resources for a child-first approach into their coaching. Positively, data shows the campaign cuts through equally well to children and young people who experience inequality.

Movement Fund

User satisfaction with the grant application process is considered 'outstanding' with a net promoter score of 79. Contributions secured through crowdfunding more than match the Sport England investment in relevant projects, totaling £1,095,000 to date. The fund is continuing to make grants to projects that reach the people and places in greatest need.

We are catalysing collaboration on the big issues

We have seen positive examples of national influence on key policy issues this year. Some of these examples include:

Children and Young People Mental Health Evidence Review

– We published an independent research report and suite of infographics following an evidence review completed by Edge Hill University, which enables stakeholders and us to confidently advocate for the positive role of sport and physical activity for young people with a diagnosed mental health condition.

- **Physical Literacy Patchwork Programme** – We launched a new nine-month creative learning and development Patchwork Programme, supporting 36 organisations to build, test and share how the principles of physical literacy can be embedded into policies, practice and places, with learnings shared across education, community sport, health, and planning.
- **NHS England's Four Ways Forward** – We supported NHS England in developing their 'Four Ways Forward' 'position statement' as a route to going further and faster in integrating physical activity within and alongside routine NHS care. We shared a toolkit and case studies on how to integrate physical activity within local NHS Talking Therapies services.
- **Richmond Group of Charities** – We continued our investment into the Richmond Group of Charities for a further three years, a collation of health and care charities that focuses on supporting people living with long-term health conditions through wider system influencing and the We Are Undefeatable campaign.

- **Feel Good in the Forest** – In partnership with Forestry England we developed a programme of activities for people with mild-to-moderate health conditions, or for those who are looking to improve their health and wellbeing, to meet new people and enjoy getting active in the outdoors. To date this intervention has resulted in £2.1m of wellbeing value by people visiting the nation's forests.
- **Swim Sista Swim: Canal and River Trust** – This 12-month pilot, designed with women from African and African Caribbean communities in Nottingham, boosted confidence levels of being on a towpath by 89%. This has enabled walking and water-based activities previously restricted by fear of the water and has had community inter-generation impact.

We are developing diverse and skilled people

We supported 924 individuals and 600 organisations through our local place-based leadership programmes including 2-day in-person workshops, individual coaching, team coaching and individual mentoring.

A survey of our System Partners shows the percentage of Board members from culturally diverse backgrounds had improved since 2020 (from 8% to 15%), as has the percentage of Board members with a declared disability (from 13% to 16%). However, female Board members had decreased from 44% to 40%.

We are improving governance and integrity

Following the launch of the Code of Sports Governance in 2016, Sport England-funded organisations must be compliant with the Code. As we end 2024-25, 154 funded organisations have met Tier 2 and 122 have met Tier 3.

The percentage of Active Partnerships with a Sports Welfare Officer in place has grown from 76% in February 2024 to 95% in April 2025. The number of System Partners who meet the Advanced Standard for Safeguarding Children in Sport is slowing increasing, and 33% have completed the Safeguarding Adults in Sport Framework with an agreed action plan.

We are stepping up on environmental sustainability

Sport England emitted 7,766 tCO₂e from its own operations and estate in 2023-24. Emissions have increased slightly from the baseline figure in 2021-20 due to changes in the calculation of emissions within this period, and the development of the Archery Centre at Lilleshall National Sports Centre.

Operational Key Performance Indicators

These indicators focus upon the internal operations of Sport England. The table below sets out operational indicators within each of the performance areas.

Performance Area	Systemic Indicators
Financial Management	<ol style="list-style-type: none"> 1. Variance to budget outturn at the end of each financial year 2. Lottery Cost Target
Grants Management	<ol style="list-style-type: none"> 3. Grant maturity assessment
Counter Fraud	<ol style="list-style-type: none"> 4. Fraud prevented, detected and recovered
Cabinet Office Controls	<ol style="list-style-type: none"> 5. Compliance to Cabinet Office Controls
People	<ol style="list-style-type: none"> 6. Recruitment and retention 7. Delivery of our Diversity and Inclusion Action Plan (DIAP) Equality Ambition 8. Diversity of our leadership and workforce 9. Staff Engagement Improvements 10. Social mobility and Disability Confident scheme
Organisational Improvement	<ol style="list-style-type: none"> 11. Improving organisational efficiency
Governance	<ol style="list-style-type: none"> 12. Compliance with <i>Managing Public Money</i> through internal audit opinion
Performance Management	<ol style="list-style-type: none"> 13. Timely monitoring and management of our performance
Reputation	<ol style="list-style-type: none"> 14. Partner and stakeholder perceptions of our credibility and reputation

Summary of progress against Operational KPIs

Our annual Grant Maturity Assessment score from the Government Grants Management Function of 92% places Sport England in the 'Best' category rating and is 10.8% above the cohort average.

We have seen very low levels of staff turnover (6%) and high retention (94%) this year. Consequently, the diversity of our leadership and workforce has seen little change, with currently 13.7% of staff from culturally diverse communities, and 10.4% of staff with a declared disability.

The internal audit opinion is expected to remain unchanged this year. While this reflects ongoing challenges, it is consistent with the fact that many of the areas audited relate to internal processes currently under review through our change workstreams. These workstreams are integral to delivering the improvements outlined in our delivery plan and will underpin the conditions required to strengthen the audit opinion in future years.

We have a good reputation among the current intake of MPs with 87% rating us as credible. This is up by 10% on the previous result in August 2024.

The financial management data is presented within the relevant sections of this annual report and accounts.

Code compliance

As noted elsewhere in this report, since April 2017, organisations seeking funding from Sport England (and UK Sport) have had to meet the governance requirements in a Code for Sports Governance.

The table below shows the number of organisations assessed as compliant against Tier 2 or 3 of the Code as of May 2025, compared to May 2024. As the Code only applies to organisations receiving funding from Sport England (and UK Sport), any increase in figures is related to the number of new partners receiving substantive investment.

No. of organisations assessed as compliant since the introduction of the Code	276
Change since May 2024	+5

Assessment of Tier 1 organisations is managed through the Investment Management process. It is not recorded in the same way as Tier 2 and 3 but when last reviewed, the figure was estimated to be just over 4,000 organisations assessed at Tier 1 since the introduction of the Code.

Sustainability report

Overview of sustainability work

Sport England has made good progress in stepping up on environmental sustainability this year.

In May 2024, Sport England's environmental sustainability strategy, Every Move, was launched. This makes clear the interdependencies of sustainability, equality and participation in sport and physical activity and provides an action plan setting out how we will improve the environmental performance of Sport England and how we will support the sector to improve its own sustainability.

Every Move received support from inside and outside the sport sector. The profile of the Every Move strategy and sustainability in sport was raised through the Pedal for Paris bike ride with over 200 organisations signing the Going for Green pledges, which was launched at the same time.

The Every Move action plan uses five levers for action across six themes: a just transition; carbon emissions; the circular economy; the blue-green environment; biodiversity; and adapting to climate change and extreme weather events. Sport England applies four levers for action across these six themes to support the external sport and physical activity sector. Considerable work has also been undertaken through an internal lever for change. A summary of progress is provided below.

Collaborating with the sport and physical activity sector

Sport England recognises that it has a key role in supporting the grassroots and community sport and physical activity sector to improve its environmental performance and that this has the potential for a far bigger impact than focusing on its own performance. Consequently, significant activity has taken place with our partners across a range of sustainability themes using four levers for change.

Support and Capability Building

Sport England recognises the importance of collaboration and is represented on several key sustainability in sport coalitions, linking organisations and agendas at national level. Working with partners, resources available to the sector including guidance, checklists and case studies have been considerably increased on both the Sport England and Buddle websites.

In addition, Carbon Literacy training, Climate Fresk workshops and Emissions Calculation workshops were provided to the sector. These were attended by 261 people from around 150 different organisations.

Leveraging our investment

Extensive resources have been provided through the [Sports Governance Academy](#) to support the sector to fulfil the requirements for Section 5.2 Environmental Social Governance of the Code. The Code sets out the levels of transparency, diversity and inclusion, accountability and integrity required from our funded partners. The resources aim to improve the submissions relating to environmental, social and governance (ESG) reporting.

Clubs and organisations have also been able to apply for funding for sustainability projects through the Movement Fund. Most of the applications focus on improving energy efficiency or installation of solar panels to generate electricity with a view to reducing running costs and financial pressures so organisations can focus on increasing participation. Applications for relief and resilience funding in response to extreme weather events over the winter have also been encouraged.

Advocacy

Alongside the Pedal for Paris event and the 'Going for Green' pledge, Sport England has continued to champion sustainability policy and practice through national and place-based events, media opportunities, and input into government consultations. This recognises that sustainability policy in sport needs to be integrated into sustainability policies and approaches in other sectors. A blueprint for sustainability communications has been produced, providing a strategic framework for our external approach to communicating with all stakeholders aiming to further increase the effectiveness of this.

Shaping the Natural and Built Environment

Steady progress is being made in a complex arena on the work on Artificial Grass Pitches (AGPs), including the development of an information and awareness campaign to reduce the migration of plastic infill into the environment; improving the options for the recycling of end-of-life artificial grass carpets, and trialling natural alternatives to rubber infill. The work involves multiple partners across the sport sector and government departments.

Sport England has approved the investment into a four-year partnership with the National Trust to promote Active Environments, aiming to improve access to blue/green spaces and tackle under-representation while creating greater links to nature to promote additional wellbeing benefits and create a causal relationship with the natural environment. Biodiversity will be enhanced through the development of the infrastructure projects with a climate change lens.

Energy data from projects received grants from the Swimming Pool Support Fund has been collected to assess the impact of different interventions on energy use and cost and user experience. This will be used to develop design guidance, toolkits and training. Sustainability considerations are now central to the development of all facilities design work including planning and design guidance notes. Active Design principles are used to influence the considerable number of planning documents the team receives.

Sport England is embarking on research to understand the hazards caused by a changing climate, and the vulnerability and exposure of communities and sporting activities to the hazards. This research will inform the development of a climate adaptation strategy, setting out how Sport England will build resilience to a changing climate in relation to its own estate and operations and support the sector to do the same.

Sustainability Reporting Guidance disclosures: Sport England estate and operations

While a full carbon footprint will not be available until later in the year, the table below shows greenhouse gas emissions from energy, travel and accommodation. These show that there is a continued steady reduction in overall emissions predominantly due to a reduction in oil use at the National Sports Centres. As Sport England are tenants in our offices, we rely on our management companies to set and monitor waste management, re-use schemes, consumer single use plastic (CUSP) reduction, finite resource use and water usage targets. We participate in tenants' groups to improve sustainability of the buildings to help contribute to meeting these targets.

A further key area for focus is the decarbonisation of energy from the National Sports Centres. An energy decarbonisation feasibility study has been produced for Lilleshall as the first step in this process. The National Sports Centres have progressed with several green and environmentally sustainable schemes and projects to continue to move to more sustainable operations and management. At Lilleshall, these included planting 264 trees, enhancing site awareness to help preserve green newts and toads, working with the Ministry of Justice to install specialist tree boxes for bees to colonise, investing in additional PV panels, replaced old windows with modern double glazing in the queens building and upgraded outdoor sports lights on the grass pitches and several indoor sports halls with modern LED lights. Bisham installed green waste bays that will improve recycling of the landscaping and grounds maintenance waste, successfully tested electronic robots to cut grass and enhance pitch line marking, which reduced the use of traditional petrol tractors and lawn mowers and manually intensive tasks. Across both sites, the technical team optimised building management systems to reduce the use of fossil fuels, with success seen at Lilleshall with the Biomass boiler creating a significant reduction in oil consumption. The Biomass boiler at Lilleshall continues to significantly reduce the site's reliance upon oil (Fossil Fuel) as the main source of energy.

We don't hold significant natural capital or landholdings, but our Sustainability Strategy sets out how, through our work and at our National Sports Centres, we will work to increase biodiversity and natural capital.

Mitigating climate change: working towards Net Zero by 2050

A full carbon footprint will not be available until later in the year and so it is hard to judge progress against our overall target for net zero. However, plans are in place to reduce emissions from Sport England's estate with full reporting occurring in the autumn of each year.

The 7,766 tonnes CO₂e emitted in 2023/24 is a slight increase on the baseline year of 2019/20 when we produced approximately 7,500 tCO₂e. This is the only other year for which we have a full carbon footprint.

While this doesn't look like a very positive story, it is normal for emissions to increase in the short term as it takes a while for any action plan to be implemented and for the effects to be noticed. Our target is to become carbon neutral by 2030 and net zero by 2040, but, as yet, we do not have yearly interim targets.



Greenhouse Gas Emissions			2024-25	2023-24	2022-23	2021-22
Scope 1 – Direct GHG emissions	Total gross emissions (tCO ₂ e): Scope 1		1,079	1,203	1,449	26
	Emissions (tCO ₂ e) from:	Gas	389	380	400	26
		Oil	620	823	1,049	-
		Fuel (including LPG)	70	-	-	-
		Other	-	-	-	-
Scope 2 – Energy indirect emissions	Total gross emissions (tCO ₂ e): Scope 2		946	949	865	23
	Emissions (tCO ₂ e) from:	Electricity	946	949	865	23
Scope 3 – Official travel emissions	Total gross emissions (tCO ₂ e): Scope 3		133	222	173	8
	Emissions (tCO ₂ e) from:	Domestic	130	131	99	8
		International	3	91	74	-
Scope 1 & Scope 2	Total Electricity (kWh)		4,621,002	4,611,661	4,514,862	109,634
	Electricity (kWh)	Renewable	53,572	29,404	41,608	-
		Non-Renewable	4,567,430	4,582,257	4,473,254	109,634
	Gas (kWh)		3,308,919	2,908,584	2,933,341	139,810
	LPG (kWh)		122,391	-	-	-
	Other (kWh)		-	-	-	-
Scope 1, Scope 2 & Scope 3	Expenditure on energy (£)		1,542,123	1,691,494	1,998,715	23,044
	Expenditure on accredited offsets (£)		-	-	-	-
	Expenditure on official domestic and international business travel (£)		490,771	464,795	373,636	62,693

		2024-25	2023-24	2022-23	2021-22
Total waste disposed (tonnes)		219	355	423	10
Hazardous waste disposed (tonnes)		-	-	-	-
Non-hazardous waste disposed (tonnes)	Landfill	-	-	-	-
	Recycled	50	147	286	10
	ICT waste recycled, reused and recovered (external)	-	-	100	-
	Composted	29	38	29	-
	Incinerated with energy recovery	140	170	8	-
	Incinerated without energy recovery	-	-	-	-
Total waste disposal cost (£) ³		-	-	-	8,226
Hazardous waste disposal cost (£)		-	-	-	-
Non-hazardous waste disposal cost (£)	Landfill	-	-	-	-
	Recycled	-	-	-	-
	ICT waste recycled, reused and recovered (external)	-	-	-	-
	Composted	-	-	-	-
	Incinerated with energy recovery	-	-	-	-
	Incinerated without energy recovery	-	-	-	-

³ Waste amounts are obtainable from our landlords/facilities managers, but the cost is included in the annual service charge and is not separately itemised.

Overall levels of waste have decreased year-on-year since lockdown with all the waste being disposed of in a more environmentally friendly manner, most of this from the NSCs. As tenants in our offices, we actively participate in waste management schemes run by our landlords and promote environmentally responsible disposal of waste and reduced use of CUSP.

In the coming year, we will draw up policies and processes to reduce our environmental impact from ICT and digital. There has been investment in newer laptops in the current year with better energy consumption and the gradual phasing out of older laptops. All IT equipment is disposed of through the IT department and adheres to Waste Electrical and Electronic Equipment (WEEE) regulations.



			2024-25	2023-24	2022-23	2021-22
Water consumption (m3) (office estate)		Supplied	244	242	763	1,021
		Abstracted	-	-	-	-
		Collected	-	-	-	-
Water consumption (m3) (non-office estate)		Supplied	57,558	61,505	79,327	-
		Abstracted	-	-	-	-
		Collected	-	-	-	-
Paper consumption-A4 (reams) ⁴		Supplied	165	95		
Paper consumption-A3 (reams)		Supplied	-	-		
Water supply costs (office estate) (£)			508	470	1,046	1,454
Water supply costs (non-office estate) (£)			119,777	119,369	135,475	-
Paper costs (A4 & A3) (£)			658	380		

We actively try to minimise water usage at the NSCs and reuse or collect rainwater where possible. We have managed to reduce our usage at the NSCs and our offices, as we have reduced our office space.

Indirect use of water is something that Sport England considers following the launch of our Environment Policy. From our non-NSC activities, most of the indirect water use would arise from our use of paper and email traffic. We do actively encourage staff to minimise printing unless necessary and to use electronic links in Microsoft Teams rather than sending attachments in emails.

⁴ Paper usage and costs were not available in prior years.

GGC Sub-Targets (Ultra-low and zero emission vehicles & air travel)		2024-25	2023-24	2022-23	2021-22
Ultra-low and zero emission vehicles	Total vehicles (owned, hired & leased)	-	-	-	-
	% of vehicles categorised as Ultra Low Emission Vehicles (ULEV)	-	-	-	-
International air travel	Total distance travelled by international business flights (miles)	13,623	52,094	87,036	
	Disaggregated by category:	Long-haul flights	-	50,299	87,036
		Short-haul flights	13,623	1,795	-
	Disaggregated by class:	Economy	13,623	5,245	87,036
		Premium economy	-	23,955	-
		Business	-	22,894	-
Domestic air travel	Emissions from domestic business flights (tCO ₂ e)	1	1	-	
	Distance travelled by domestic flights (miles)	3,106	1,942	1,965	
	Number of domestic flights	12	6	4	

In addition to the above activities, Sport England became a signatory to the United Nations Sport for Climate Action Framework and has provided its first report showing a small reduction in carbon emissions, and broad advocacy impact.

Work to improve our overall environmental performance includes the approval of a revised Procurement Policy in April 2024. This includes sustainability specifications and quality questions, along with a minimum 10% weighting to be assigned to a Social Value theme for the evaluation of tenders for all procurements over £25k. Where available, all new procurements should make use of existing Framework Agreements as the preferred procurement route.

To ensure that all employees understand how they can include sustainability in their role at Sport England, pilot Climate Fresk workshops have been delivered. These were well received, and consequently, further sessions are now planned.

A handwritten signature in blue ink that reads "Simon Hayes".

Simon Hayes

**Chief Executive and Accounting Officer
The English Sports Council**

8 December 2025

ACCOUNTABILITY REPORT

Corporate Governance Report

The Corporate Governance Report explains the composition and organisation of Sport England's governance structures and how they support the achievement of our objectives.

Directors' Report

Our governance framework

Sport England is the trading name of the English Sports Council, which was created by Royal Charter in 1997 to foster, support and encourage the development of sport and sporting excellence. Sport England is an arm's-length body (ALB) of government. We carry out our objectives by granting awards to sporting bodies and by making representations on planning applications that affect playing fields.

We are answerable to Parliament through our sponsoring department, the Department for Culture, Media and Sport (DCMS). As an ALB we must comply with the requirements set out in our Framework Agreement with DCMS. This agreement sets out our strategic framework and establishes our working relationship with our sponsoring department. Further, we must comply with the requirements in *Managing Public Money* and follow the Government's *Functional Standards and the Corporate governance in central*

government departments: Code of Good Practice 2017 (where applicable to an ALB). We have an internal control, governance, assurance and risk management framework in place for the financial year 2024-25 to support these requirements.

Board

- Comprises a maximum of up to 12 Board members (Chair, Vice-Chair and up to 10 other members)
- Meets at least four times each year
- Takes overall responsibility for Sport England's strategy, policies, delivery and performance
- Approves and monitors major projects, grant awards (over £5 million), procurements (over £2 million), budgets and the Annual Report and Accounts
- Invites, via the Chair, Executive Leadership Team members, a DCMS nominee and other non-Board members to attend meetings as appropriate

Board members are appointed by the Secretary of State for Culture, Media and Sport for a three-year term (maximum two terms). The Chair is appointed on a four-year term.

The Board members' terms of appointment are provided in the table below.

Board member	Position	Term of office	Current term of appointment
Chris Boardman CBE ⁵	Chair	First	July 2021 – June 2025
Mel Bound	Member	First	Jan 2024 – Dec 2025
Michelle Cracknell	Member	First	Jan 2024 – Dec 2025
Natalie Daniels	Member	First	Aug 2024 – Aug 2026
Jason Fergus	Member	First	Jan 2024 – Dec 2025
David Mahoney	Member	Second	Oct 2022 – Oct 2025
Elena Narozanski	Member	First	Feb 2025 – Feb 2027
Tove Okunniwa	Member	Second	Sept 2022 – Sept 2025
Helene Raynsford	Member	First	Jan 2024 – Dec 2025

Rashmi Becker's second term expired on 22 July 2024 (not included in the table above).

Sport England has an experienced, effective and diverse Board of nine members (at financial year end). Our Board was openly recruited on a skills basis and appointed by the Secretary of State for Culture, Media and Sport and is led by Chris Boardman who began his first four-year term as Chair on 22 July 2021. Tove Okunniwa is the designated Senior Independent Director.

At the end of March 2025, Sport England had six women on its Board representing 67% of total membership. Two members are from Black, Asian or other ethnically diverse backgrounds, and one member has a declared disability. All members of the Board are Non-Executive members. Profiles demonstrating the experience of the Board members are available on the website.

⁵ Chris Boardman has been reappointed as Chair for a second term of four years ending in June 2029.

As the principal governing body for Sport England, the responsibilities of the Board, as set out in Sport England's Framework Agreement with DCMS, include:

- providing strategic leadership, direction, support and guidance and taking forward the development and implementation of Sport England's strategic aims and objectives;
- ensuring that Sport England operates within its statutory remit and the limits of its statutory powers and functions, its regulatory framework and any delegated authority and policy framework determined by the Secretary of State;
- overseeing, monitoring and holding to account the day-to-day leadership of the organisation;
- ensuring that adequate corporate governance, audit and control systems are in place, including the use of the Audit, Risk and Governance Committee to help the Board to address key financial and other risks to ensure statutory and administrative requirements are met, including that Sport England operates in accordance with any other conditions relating to the use of public funds; and that, in reaching decisions, the Board takes into account guidance issued by DCMS;
- ensuring effective arrangements are in place to monitor and provide assurance on the management of risk, including reputational risk and communicating these with DCMS;
- ensuring that the responsible minister is kept informed of any changes which are likely to impact on the strategic direction of Sport England or the attainability of its targets, and determining the steps needed to deal with such changes;

- maintaining adequate oversight of the organisation's activities, particularly its finances, to ensure that public money is spent with probity in accordance with government policy and guidelines; and
- appointing, with the Secretary of State's approval, a Chief Executive and, in consultation with the department, setting performance objectives and remuneration terms linked to these objectives for the Chief Executive.

The Board has established three Committees to fulfil its functions, which operate with delegated powers and are accountable to the Board. In addition to their roles, some of the key areas which the Committees focused on during the year are set out below:



Investment Committee	Audit, Risk and Governance Committee	Chairs and Remuneration Committee
<ul style="list-style-type: none"> • Comprises a Chair and up to eight members, of which at least three are Non-Executive Board members, one is an independent member, and the CEO. • Meets at least four times each year. • Supports the Board in fulfilling its obligations relating to all existing and potential investment. • Approves and monitors major projects and grant awards (between £2.5 million and £10 million). • Approves procurement recommendations (between £1 million and up to £2 million). • Supports the Board in providing oversight and assurance on proposed investments over £5 million before they are considered for approval by the Board. • Monitors the performance and effectiveness of the investment portfolio against agreed outcomes, ensuring learnings are built into the existing programmes as they 	<ul style="list-style-type: none"> • Comprises a Chair and up to eight members, of which at least three are Non-Executive Board members and two are independent members • Meets at least four times each year. • Reviews and assesses the effectiveness of the system of internal control, risk management and compliance with appropriate laws and regulations. • Supports the Board in providing oversight and assurance on the integrity of financial statements, in addition to functions relating to counter fraud, whistleblowing processes, information governance, and audit work programmes. 	<ul style="list-style-type: none"> • Comprises the Chair of Sport England and the Chairs of the Audit, Risk and Governance and Investment Committee, and up to one additional member. • Meets at least once each year. • Serves as a Remuneration Committee with responsibility to agree the terms and remuneration of the CEO. • Supports the Chair regarding Non-Executive and Independent Member appointments, including consideration of succession planning. • Advises on matters as required by the CEO, including organisational design and transformation to support implementation of the UtM.

Our executive team

Executive member	Position	Appointment date
Tim Hollingsworth	Chief Executive	November 2018
Jeanette Bain-Burnett	Executive Director of Policy and Integrity	August 2022
Lisa Dodd-Mayne	Executive Director of Place	August 2022
Lizzie Hanna	Chief Finance Officer	March 2023
Nick Pontefract	Chief Operating Officer	March 2018
Phil Smith	Executive Director of Partnerships	September 2008
Ben Wilson	Executive Director of Digital, Marketing and Communications	May 2023

The Executive Leadership Team, including the Chief Executive, attend all Board and Investment Committee meetings. The Chief Executive and Chief Finance Officer attend all ARGC meetings. The Chair of the Board attends at least one of each Committee meeting per year.

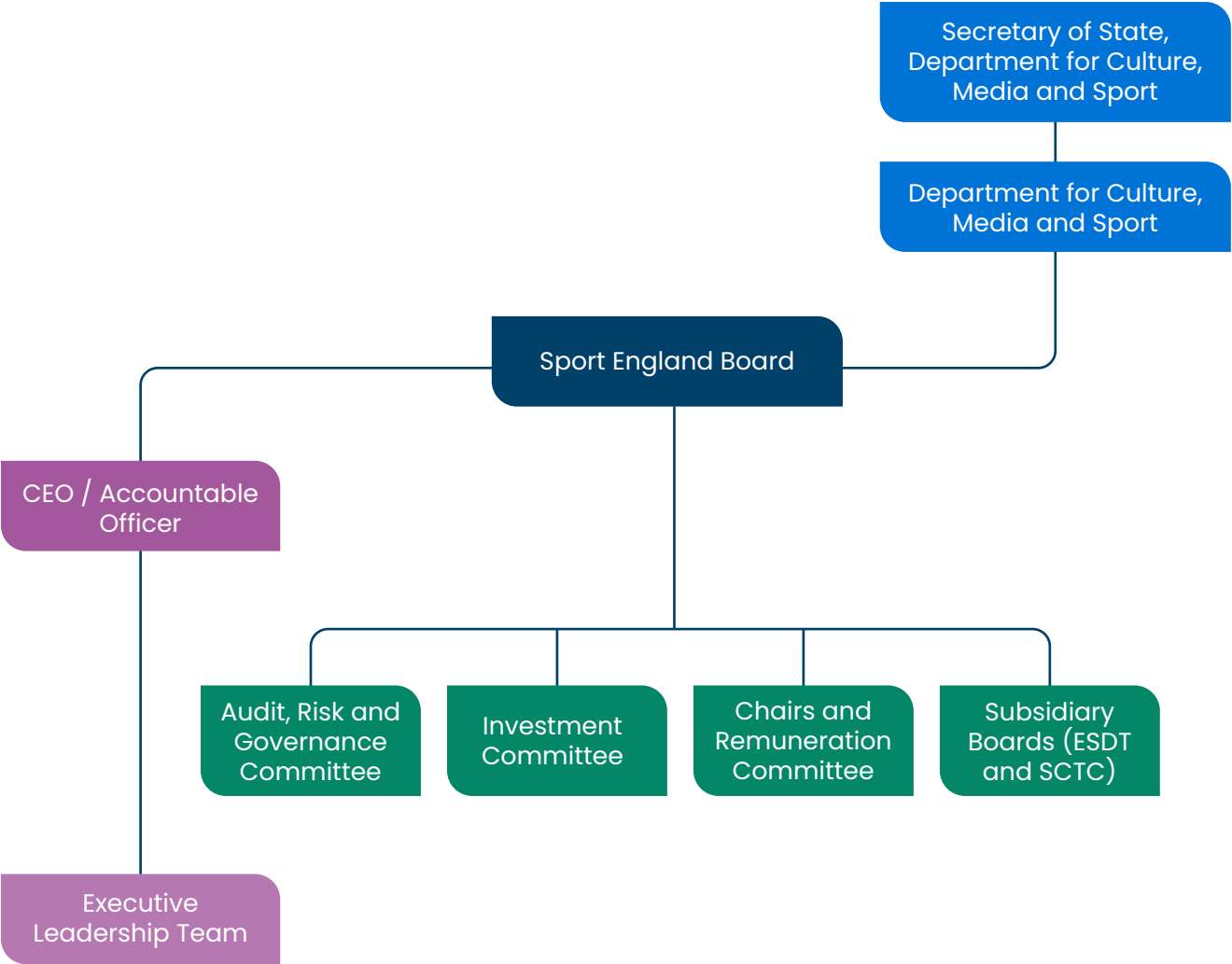
Board activity

In addition to carrying out the wider responsibilities of the Board, activities are structured to assist in achieving its goal to support and advise Executive Leadership on the delivery of Sport England's strategy, within appropriate governance arrangements. Figure 1 illustrates the governance structure of the Board.

The Board met formally four times during 2024-25. Attendance records for Board and committee meetings are provided at the end of this statement.

The Chair is responsible for ensuring that each Non-Executive Board member receives an induction on joining the Board and receives an annual evaluation, identifying any specific training requirements, to help fulfil their role both on the Board and Committees.

Figure 1 Board Governance Structure



Key areas which the Board focused on during the year are:

Uniting the Movement	Strategic steer on the implementation of Sport England's strategy, and the development of the next phase of the Uniting the Movement Implementation Plan.
Helping and enabling organisations to 'Join the Movement'	Oversight of Sport England's investment programmes, including seeking assurance on the impact and effectiveness of related strategic-level investments.
Supporting systemic change to tackle inequalities in Sport and Physical activity	Deepening and expanding Sport England's place-based approach to delivery, targeting investments in areas of greatest need to tackle inactivity levels and the associated inequalities.
Testing new ways to tackle inequalities in sport and physical activity	Improving support for local organisations working with people from culturally diverse communities. Launching the next phase of the Place Universal Offer as a critical component to address inactivity and inequality on a national scale, alongside the wider Place offer, to enable long-term systemic changes in tackling inequalities.
Responding effectively to unexpected external demands	Including continuing with the effective management of responding to the Tackling Racism and Racial Inequality in Sport review.
Creating sustainable platforms and processes to support Sport England's delivery	Development of the 'Every Move' (Environmental Sustainability) strategy and the related Pedal for Paris campaign to inspire and support the sport sector to tackle climate change.
Partner engagement	Major investment into and work with 'System Partners' and other key organisations, with assurance on System Partner evaluation.
National Campaign activity	Future role and delivery of various campaigns including the next phase of 'This Girl Can' and 'We are Undefeatable'
Research Insight and Evaluation	Research insight and evaluation work (including "Active Lives") informing Sport England and Partners' delivery.
Equality, Diversity and Inclusion (EDI)	Review and monitoring of EDI work to ensure that EDI is a central feature of the organisation's and its partners' work, including the development and assurance of respective Diversity and Inclusion action Plans.
Annual Report and Accounts	Approval of the 2023-24 Annual Report and Accounts.
Budget	Approval of the 2025-26 budget and 3-year Medium Term Plan.
Transparency	Sport England is committed to being transparent and open in how we operate. Our publication scheme sets out information about who we are and what we do, what and how we spend public and National Lottery money and how we make decisions. Our strategy and the agendas and minutes for main Board meetings are also published on Sport England's website.

Committee activity

Set out below are some of the key areas which the committees focused on during the year:

Investment Committee	Audit, Risk and Governance Committee	Chairs and Remuneration Committee
<ul style="list-style-type: none"> • Strategic discussion and decision-making regarding the UtM Implementation Plan • Overall performance of the Sport England investment portfolio. • Strategic steer on investment programmes, approaches and relationships. • Approval of investment decisions in line with delegated authority. • Oversight over the Performance Framework. • Progress over 2024-25 Business Plan. • Discussion on the process and approval of investment in key 'System Partners'. • Approval of major capital and revenue awards. • Digital, Marketing and Communications strategy. 	<ul style="list-style-type: none"> • Review and agreement of 2023-24 Annual Report and Accounts. • Review and agreement on the 2025-26 Budget and 3-year Medium Term Plan. • Oversight over Sport England's subsidiaries' Annual Report and Accounts 2023-24. • Significant oversight and assurance over the development of the Investment Processing System. • Financial reporting including management accounts, financial forecasts, and National Lottery cash flow. • Risk management framework, including corporate risk register, risk appetite and tolerance. • Funded partners' governance and assurance updates. • Internal audit plan, progress, reports and recommendation updates. • Approval of appropriate policies in line with the policy framework. • Regular updates on procurement, risk and data protection. • Cyber security framework and related risk management. • Updates on complaints information and requests under Freedom of Information legislation. • Assurance over Sports Survival Package. • Updates on the Service Delivery programme. 	<ul style="list-style-type: none"> • Board, Committee and subsidiary co-ordination. • Deployment of Board members, including incoming appointees, to Committee and Non-Executive roles. • Oversight and steer over emerging organisational improvement programme. • External Board Effectiveness review.

Board and Committee evaluations

In line with relevant good governance practice, the Board aims to undertake evaluation annually, with external facilitation at least every three years, as required by Government. It is recognised that an overall Board and Committee effectiveness review programme is a key element of an effective governance structure, including a review of the Board's capacity, capability and processes, to support the effectiveness of the Board's function. An externally facilitated review was finalised during 2024-25, with the findings agreed by Board.

The review found Sport England's Board and Committees to be largely effective, with broad and deep knowledge of, and experience in, grassroots and national sport, health, partner-work, local authorities, disability sport development, and risk management. The review also identified areas where the Board's capability should be enhanced to bring in skills required for the next phase of Sport England's journey in delivering the strategy. This is being overseen by the Chairs and Remuneration Committee, with consideration of the overall skills mix to strengthen succession planning of the Board to support the needs of the organisation, aligned to the organisational change programme and the Medium-Term Plan.

The Chair has continued to lead Board and CEO-only feedback discussions after each Board meeting and has engaged with members on a one-to-one basis, including annual performance evaluation meetings.

Our Audit, Risk and Governance Committee (ARGC) continued in 2024-25 to monitor Sport England's progress towards modelling the obligations and high standards set out in the Code for Sports Governance, and moreover in line with statutory and regulatory requirements.

The ARGC and Investment Committee did not undertake separate formal evaluations in 2024-25; however, both Committees have member-only sessions, where they can discuss the Committee's effectiveness and any challenges or queries with the Chair. Committee effectiveness reviews are planned for both during 2025-26. The Chairs of both Committees provide updates on their activity and performance to each Board meeting.

Data Quality

The Board regularly receives reports that cover matters relating to finance, risk, performance and investment decisions. The data contained in the reports is subject to scrutiny and review, both by management and by Committees of the Board. The performance framework ensures that source data for all reported metrics is well defined and is subject to data quality assurance. There is an acceptance that the current data infrastructure within Sport England could be improved and is being addressed through the Organisational Change work.

The Board takes the integrity of data quality and management seriously, and a new Data and IT strategy is planned to improve Sport England's data maturity for efficiency and to strengthen decision-making. The Board is confident that the information it is presented with has been through appropriate review and scrutiny, and that it continues to develop with the direction of the organisation.

Other groups

Sport England has established an Equality, Diversity & Inclusion Steering Group (EDISG), the key aim of which is to have a strategic oversight for all internal EDI matters across the organisation, which include ambitions to have a workforce that is more reflective of wider society, and a workplace culture that becomes ever more inclusive.

The group, led by the Chief Executive, includes representatives from the Policy & Integrity and Human Resources and Development teams, and the voices of the wider workforce via the Trade Union (PCS) and members of the Employee Networking Groups.

The EDISG is supported by Task and Finish Groups which have responsibility for specific areas of focus that have been identified as priority areas, including: the Diversity and Inclusion Action Plan, EDI Learning and Development Planning Group, and the Data Group. Within the strengthened framework, an EDI Forum (formerly EDI Group) includes representation from staff networks, PCS, and directorates, bringing together a diverse range of experience across all grades. In addition, during the year, the Board Champion had a standing report at each Board meeting to provide an update and assurance on activity.

Board and committee composition and attendance

Board meetings	Total meetings attended	Investment committee meetings	Total meetings attended
Chris Boardman (Chair)	8/8	Tove Okunniwa (Chair)	4/4
Rashmi Becker*	2/2	Rashmi Becker*	1/1
Mel Bound	8/8	Jason Fergus	4/4
Michelle Cracknell	7/8	Jon Franklin*** (Independent member)	3/3
Natalie Daniels	5/8	Tim Hollingsworth (CEO: Member ex officio)	4/4
Jason Fergus	8/8	David Mahoney	2/4
David Mahoney	7/8	Araba Webber** (Independent member)	1/1
Elena Narozanski	7/8	Elena Narozanski****	2/2
Tove Okunniwa	8/8		
Helene Raynsford	7/8		

* Rashmi Becker's term ended on 22 July 2024

** Araba Webber's term ended on 13 August 2024

*** Jon Franklin's term started on 30 August 2024

**** Elena Narozanski term started on 14 November 2024



Audit Risk and Governance Committee meetings	Total meetings attended	Chairs and Remuneration committee meetings	Total meetings attended
Mel Bound	4/4	Chris Boardman (Chair)	3/3
Andy Champness (Independent member)	4/4	Michelle Cracknell	3/3
Graeme Dell (Independent member)	4/4	David Mahoney	3/3
Michelle Cracknell (Chair)	4/4	Tove Okunniwa	3/3
Helene Raynsford	4/4		
Susan Young (Independent member)	4/4		

Related party transactions

Details of all related party transactions of Board Members, Executive Directors and other key managerial staff are disclosed in note 24 of the Exchequer and note 16 of the Lottery accounts. Our conflict of interests policy requires all members of staff including Executive Directors and Board Members to declare any interests that pertain to themselves or their immediate families which could impact on their role at Sport England.

Declarations are required when staff join the organisation and when circumstances change, as well as an annual confirmation that declarations are accurate and up to date. Any conflicts declared are reviewed with support of Legal and HR where needed, to confirm what mitigating actions, if any, are required to manage the conflict. A register of interests is maintained and is available by submitting a Freedom of Information request to foi@sportengland.org.

Information security and data privacy

Sport England takes its responsibility for compliance with the UK General Data Protection Regulation (UK GDPR) seriously and has processes in place to safeguard the personal data it holds. Regular assurance is given to ARGC. Data protection impact assessments have been integrated into Sport England's decision-making processes and organisational compliance is supported by training.

As part of our ongoing programme of continuous improvement of our IT architecture, and taking a multi-layered approach, we have implemented several systems and controls to mitigate cyber security risks. These include enhancing our email hygiene platform; protection to prevent phishing and malicious applications; moving to passphrases for our passwords, AI and machine learning monitoring of bad actor activity within our Microsoft 365 tenancy; and Multi-Factor Authentication.

No significant data breaches have been reported to the Information Commissioner's Office. However, we keep all data security incidents under close review and continue to maintain a data breach and near-miss incident log.

Subsidiaries

Sport England also has two subsidiary companies. These are the Sports Council Trust Company (SCTC) and the English Sports Development Trust Ltd (ESDT). SCTC owns the three national sports centres and the Redgrave and Pinsent Rowing Lake, and it operates the leases for SE offices and a small investment fund. ESDT focuses on paid media spending for Lottery funded campaigns. These subsidiary companies are both companies which are limited by guarantee with Sport England being the sole member.

SCTC is also a charity registered with the Charity Commission for England and Wales. SCTC's objective and activities are 'to preserve and safeguard the physical and mental health of communities across the UK. We do this by promoting physical recreation (including sports) and offer education, as well as providing facilities that are available to members of the public. The national sports centres are used by members of their local communities and Olympic and Paralympic competitors. One of the key objectives is to ensure that the charity achieves its public benefit purpose.

ESDT's objective is to deliver any commercial contracts related to the media buying arrangements for the women's behaviour change marketing campaign (TGC).

Statement of Accounting Officer's Responsibilities

The Royal Charter and section 35(2) and (3) of the National Lottery etc. Act 1993 (as amended) require the English Sports Council to prepare a statement of accounts for each financial period in the form and on the basis determined by the Secretary of State for Culture, Media and Sport, with the consent of HM Treasury.

The accounts are prepared on an accruals basis to show a true and fair view of the state of affairs of the Council, Group's, and Lottery distribution activities at the period end, and of its income, expenditure and cash flows for the financial period.

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

- Observe the accounts direction issued by the DCMS including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- Ensure that the Council has in place appropriate and reliable systems and procedures to carry out the consolidation process;
- Make judgements and estimates on a reasonable basis, including those judgements involved in consolidating the accounting information provided by subsidiary organisations;
- 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, and
- Prepare the accounts on the going concern basis.

The Accounting Officer for the Department for Culture, Media and Sport has designated the Chief Executive of The English Sports Council as the Accounting Officer for the Council. The relevant responsibilities as Accounting Officer, including the responsibility for the propriety and regularity of public finances for which he is answerable, and for the keeping of proper records, are set out in *Managing Public Money*, issued by HM Treasury and in the Financial Directions issued by the Secretary of State for Culture, Media and Sport under section 26(3) of the National Lottery etc. Act 1993.

The Accounting Officer of The English Sports Council is responsible for preparing financial statements that give a true and fair view, and for making available to the auditors all relevant information for their purposes.

So far as the Accounting Officer is aware, there is no relevant audit information of which the English Sports Council's auditors are unaware. Further, the Accounting Officer has taken all the steps that ought to have been taken to make themselves aware of any relevant audit information and to establish that the English Sports Council's auditors are aware of that information.

The Accounting Officer confirms that the annual report and accounts as a whole are fair, balanced and understandable and takes personal responsibility for the annual report and accounts and the judgments required for determining that it is fair, balanced and understandable.

Governance statement

This statement sets out Sport England's governance structure, risk management framework and internal control procedures.

A Code for Sports Governance

Throughout the year, we have continued to work hard to ensure our own governance practices remain robust and fit for purpose. In parallel, we have continued to work with the sector to encourage and support continuous improvement in sports governance, ensuring both we and our partners are better able to effectively fulfil our various roles and responsibilities.

Since April 2017, all organisations seeking funding from Sport England (and UK Sport) have had to meet the governance requirements in the Code. Developed by Sport England and UK Sport, the Code sets out the levels of transparency, accountability and financial integrity required from those seeking Government and National Lottery funding. In July 2020, Sport England and UK Sport announced a review of the Code. This focused on diversity and inclusion but also took a comprehensive look at every aspect of the Code, not only each individual requirement but also how the Code was presented, used and applied, drawing on experience from the previous four years of operation, best-practice developments and a range of evidence. After a period of extensive consultation, key changes to the Code were announced in July 2021, with the full revised Code and a new booklet for Tier 1 published in December 2021. Tier 1 is the minimum standard in the Code, and we hope the new booklet is providing a more accessible resource for partners improving governance at that level. Both Code documents are published on our website at: <https://www.sportengland.org/campaigns-and-our-work/code-sports-governance>.

Assessing compliance with the Code continues as we make new investments, and we engage closely with the sector to achieve this while supporting our partners to reach the high governance standards set by the Code. The process for assessing partner compliance with the revised Code commenced at the close of 2022-23 and continues into 2025-26. The assessment process helps to protect the value for money the public receives from investment into sport and maximises the effectiveness of those investments..

The Code adopts a proportionate approach, expecting the highest standards of governance from those organisations requesting the largest public investments. It has three tiers, with Tier 3 representing the top level of mandatory governance requirements. Sport England continues to review its own compliance against the revised Code but complies with continuing Tier 3 requirements, including independence and diversity on the Board, term limits for appointments, primacy of the Board in decision-making and transparency and accountability. We publish a wide range of information about our governance structure, strategy and financial position.

Risk management and internal control

The Board, through the Audit, Risk and Governance Committee (ARGC), ensures there are effective arrangements for risk management and internal control across Sport England. Risk management forms a core part of our governance processes, with ARGC meeting quarterly to review and provide feedback on the corporate risk register. During the year, the register was refreshed to reflect the changing environment, with some risks reshaped and new ones added. A programme of risk management training was also delivered to senior colleagues and the Executive Team to embed greater ownership and consistency.

Throughout the year, Sport England has been undergoing a business transformation that has impacted the whole organisation. As part of this, we are working towards a greater level of maturity in our risk management, aligning our approach more closely with HM Government's Orange Book principles, where practical and proportionate. We also actively monitor compliance with Government Functional Standards (as required by *Managing Public Money*).

In 2024-25, our independent assessment of grant management against the Government's Continuous Improvement Framework achieved a score of 91% (Best grade), independently verified.

These developments, combined with strengthened assurance frameworks, new internal audit arrangements, and robust oversight by ARGC, provide the Board with confidence that Sport England has effective systems in place to identify, manage and respond to its most significant risks, while ensuring compliance with government expectations.

Whistleblowing

In 2024-25, Sport England introduced a new Whistleblowing Policy and external reporting channel (Safecall), providing independent, anonymous reporting for staff and partners. No cases were raised during the year.

Independent assurance and internal controls

Sport England's internal audit plan is risk-based, regularly reviewed and approved annually by the Audit, Risk and Governance Committee (ARGC). Internal audit reports, including progress and follow-up reviews, are presented at each ARGC meeting to ensure recommendations are acted upon and controls strengthened.

In 2024-25, Sport England undertook a strategic reset of its internal audit arrangements, appointing RSM as its new internal auditors following a review which highlighted the need for enhanced independence, stronger professional challenge, and closer alignment with strategic risk priorities. Since appointment, RSM has worked in partnership with Sport England to re-establish internal audit as a value-adding function, supporting assurance and continuous improvement.

The Head of Internal Audit (HIA) opinion for the year was "limited", compared to "moderate" in the previous year. This reflected weaknesses in control design and compliance, and the need to further embed risk management maturity. Management has responded by initiating a wide-ranging organisational change programme, designed to strengthen governance, improve systems and processes, and provide assurance that key risks are being managed effectively.

Key developments in 2024-25 included:

- **Strategic Induction and Integration:** RSM undertook a comprehensive induction into Sport England's risks, assurance frameworks and governance structures, enabling a tailored and risk-focused audit plan.
- **Enhanced Audit Planning and Delivery:** The audit programme is now more risk-based and thematic, focusing on principal risks, major change programmes and critical control areas.
- **Proactive Issue Escalation and Collaboration:** A 'no surprises' approach ensures emerging risks and weaknesses are raised early, with closer collaboration across assurance functions.
- **Action Tracking and Assurance Mapping:** A rolling tracker and new assurance mapping provide greater accountability for closing out audit actions and a more holistic view of assurance.

Overall, while the HIA opinion highlights the need for improvement, the organisational change programme, strengthened risk and assurance frameworks, and enhanced audit arrangements demonstrate Sport England's clear commitment to addressing weaknesses, maturing its control environment and safeguarding public funds.

Government functional standards

We actively monitor our compliance with the key Government Functional Standards, which outline the expected standards and best practices across various domains, including finance, commercial operations, IT and grants management. Designated leads for each functional standard are responsible for reviewing compliance, ensuring that all mandatory elements are met and developing action plans where necessary.

Fraud risks

In 2024-25, Sport England implemented a strengthened, centralised approach to fraud risk management. New Anti-Fraud, Bribery and Corruption and Fraud Investigation and Case Management policies were introduced, ensuring clear standards for reporting, escalation and investigation of fraud and safeguarding public funds as the primary priority.

A centralised register now records all allegations and outcomes, enabling more effective oversight and faster response. During the year, several historic cases were closed, a significant recovery was secured, one case was escalated to the Public Sector Fraud Authority and additional cases are under active investigation.

Oversight is maintained through quarterly reporting to the Audit, Risk and Governance Committee and the Public Sector Fraud Authority. Lessons learned from 2024 audits, benchmarking and ongoing reviews have led to further enhancements of fraud controls and assurance processes.

Sport England remains focused on continuous improvement and protecting public funds through robust prevention, detection and investigation.

External Audit

The National Audit Office, on behalf of the Comptroller and Auditor General, is Sport England's external auditor, appointed under the terms of its Framework Agreement with DCMS and, as required by the National Lottery etc. Act 1993, to audit its lottery activities.

Remuneration and Staff Report

Remuneration report

Remuneration policy

The Chairs and Remuneration Committee has responsibility to agree the terms and remuneration of the Chief Executive, and to be aware of and comment on the remuneration of the Executive Directors. The Chairs and Remuneration Committee's discretion to make decisions will always be in accordance with the Civil Service Pay Guidance published by HM Treasury and any additional guidance issued by the DCMS, our sponsor department.

The principles governing Sport England's remuneration policy are:

- To work within the financial constraints set by HM Treasury, DCMS and the Cabinet Office through the annual pay remit process.
- To effectively promote all aspects of Sport England's employee offer (pay, benefits, personal development, work-life balance, environment, and culture) to attract, engage and retain the right talent needed to deliver our strategic outcomes.
- To promote equal pay and operate a pay and reward system that is transparent, based on objective criteria and free from bias. Sport England reports annually on our gender pay gap in line with legislation. This information is published on our website.

Appointments

All appointments, including Executive Directors, are made in accordance with Sport England's stated Recruitment Guidance. Sport England's recruitment and selection process ensures practices are compliant with legislation, are based on merit and are fair and transparent.

The Executive Directors covered by this report hold appointments which are open-ended. Early termination, other than resignation, frustration or dismissal for disciplinary or capability reasons, would result in the individual receiving payments as set out in the Redundancy Policy. This Policy is not applicable to Non-Executive Board Members.

Non-Executive Board Members are appointed for a term of three years. Appointments are renewable for a further fixed term of up to three years, based on a performance review, conducted as part of the Board Evaluation process. In the event of early termination, for whatever reason, there is no provision for compensation.



Single total figure of remuneration for executive directors (subject to audit)

Executive director	Salary ⁶ (£'000)		Employer pension contributions to GPPP (£'000)		Total (£'000)	
	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24
Tim Hollingsworth OBE	165-170	160-165	21	20	190-195	180-185
Jeanette Bain-Burnett	130-135	125-130	16	15	145-150	140-145
Lisa Dodd-Mayne	130-135	125-130	16	16	145-150	140-145
Lizzie Hanna	135-140	130-135	17	16	150-155	145-150
Nick Pontefract	145-150	140-145	18	17	165-170	155-160
Phil Smith	140-145	130-135	17	17	155-160	150-155
Ben Wilson	125-130	105-110 ⁷	16	13	140-145	120-125

⁶ No bonus payments were made in 2024-25 or 2023-24 and there were no benefits in kind in either year

⁷ Became a director on 11 May 2023. Full Year Equivalent is £120-125k

Executive Directors' remuneration

Salary

Salary includes gross salary, performance pay and any other allowances to the extent that they are subject to UK taxation. In 2024-25 the average salary increase was 4.5%.

Bonus

No bonus payments were made in either 2024-25 or 2023-24. Executive Director contracts do not include a bonus clause (except in one legacy case).

Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by the HMRC as a taxable emolument. There were no benefits in kind for either of the two years contained in this report.

Pension benefits

Pension benefits are provided through two schemes.

The **London Pension Fund Authority Superannuation Scheme (LPFA)** was closed to new members on 30 September 2005. Benefits are based on final salary and accrue at a rate of 1/80th per year to 31 March 2008, 1/60th per year from 1 April 2008 until 31 March 2014, and on a career average salary basis from 1 April 2014. The value of pension benefits accrued during the year is calculated for members of the LPFA as the real increase in pension multiplied by 20, plus the real increase in any lump sum less the contributions made by the individual. The real increases exclude increases due to inflation, or any increase or decrease due to a transfer of pension rights.

The **Aviva Group Personal Pension Plan (GPPP)** opened for staff on 1 April 2012. Funds were transferred across to the GPPP from the previous AEGON fund which had commenced on 1 October 2005. Seven Executive Directors are members of the scheme. The value of pension benefits accrued during the year is the total pension contributions made by the employer.

Colleagues choose to make one of six levels of contribution into their personal pension fund. This scheme includes death in service life assurance cover of three times salary. Since 2014 new staff are auto enrolled into the scheme. Colleagues may also choose to contribute to the GPPP through salary exchange arrangements.

Employee and employer contribution rates for the above schemes are detailed in note 19 of the Exchequer accounts and note 13 of the Lottery accounts.



Board Members' remuneration (subject to audit)

Board Members' remuneration includes travel and subsistence and an allowance for attendance at Board and subcommittee meetings of £218 per day (2023-24: £218). There were no bonuses or benefit in kind payments made to Board Members during 2024-25 or 2023-24.

Board member	2024-25	2023-24
	£'000	£'000
Chris Boardman MBE	35-40	35-40
Rashmi Becker MBE ⁸	0-5	5-10
Mel Bound	0-5	0-5
Michelle Cracknell	0-5	0-5
Natalie Daniels	0-5	0-5
Jason Fergus	0-5	0-5
David Mahoney ⁹	-	-
Elena Narozanski	0-5	-
Tove Okunniwa	0-5	0-5
Helene Raynsford	0-5	0-5

ARGC member		
Andy Champness	0-5	0-5
Ian Courts ⁸	-	0-5
Graeme Dell ⁸	0-5	-
Susan Young	0-5	0-5

Investment Committee member		
Jon Franklin ⁸	0-5	-
Araba Webber	0-5	0-5

Fair pay disclosures (audited)

⁸ Member joined or left during the year, but this had no impact on the above banding. Attendance allowance is paid for meetings attended plus expenses claimed during the financial year.

⁹ The Board member has chosen to waive their attendance allowance and thus their remuneration has a nil value.

We are required to declare the relationship between the remuneration of the highest-paid director in their organisation and the lower-quartile, median and upper-quartile remuneration of the organisation's workforce. The relationship between the remuneration of the highest-paid director in Sport England and the median remuneration of staff, and the range of remuneration paid, based on annualised full-time equivalent figures at 31 March 2025, is shown below.

	2024-25	2023-24
Band of the highest-paid Director's total remuneration (£'000)	165-170	160-165
Percentage change from the previous financial year for the highest paid	4.5%	3.2%
75th percentile of workforce total remuneration (£)	59,800	57,295
Pay ratio	2.8	2.8
50th percentile of workforce total remuneration (£)	47,855	45,360
Pay ratio	3.5	3.6
25th percentile of workforce total remuneration (£)	37,350	36,161
Pay ratio	4.5	4.5
Highest remuneration paid (£)	218,000	161,995
Lowest remuneration paid (£)	15,120	12,279
Average percentage change in remuneration from the previous financial year	5.1%	5.7%

No performance or bonus payments were made in the current or previous year. No employees received remuneration more than the highest paid Director in 2024-25 or 2023-24. 1 agency staff (2023-24: nil) received remuneration more than the highest paid Director in the current year, the highest of these is disclosed in the table above. The stated remuneration for the agency staff member represents an annualised FTE amount with the actual amounts paid to them being significantly lower.

Total remuneration includes salary. No non-consolidated performance-related pay and benefits in kind were paid in the current or prior year. It does not include severance payments, employer pension contributions and the cash equivalent transfer value of pension. The increase in the average remuneration of 5.1% is primarily due to internal promotions and higher paid new joiners, as well as the use of agency staff in senior positions while these vacancies were being filled, along with a 6% increase in headcount. In line with the Civil Service Pay Remit guidance the average salary increase was 4.5%; however, this was not applied equally and was targeted at the lowest quartiles within our pay bands.

Exit packages (subject to audit)

2024-25

Exit package cost band	Number of compulsory redundancies	Number of other departures agreed	Total number of exit packages by cost band
Less than £10,000	-	2	2
£10,000 - £25,000	-	1	1
£25,000 - £50,000	-	1	1
Total number of exit packages	-	4	4
Total cost (£,000)			43
Total exit costs paid in year – cash basis			43

2023-24

Exit package cost band	Number of compulsory redundancies	Number of other departures agreed	Total number of exit packages by cost band
Less than £10,000	-	1	1
Total number of exit packages	-	1	1
Total cost (£,000)			4
Total exit costs paid in year – cash basis			4

Staff report

The staff report provides required disclosures on staff activity, staff numbers and expenditure.

Staff costs, numbers and composition

Staff costs (subject to audit)	2024-25	2023-24
	£'000	£'000
Wages and salaries	15,968	14,862
Social security costs	1,828	1,715
Pension costs	2,931	2,757
Total permanent and fixed staff	20,727	19,334
Agency staff	1,913	1,254
Total	22,640	20,588

Full-time equivalent staff numbers (subject to audit)		
Permanent and fixed-term temporary staff	332	314
Agency staff	21	20
	353	334

The table above shows the consolidated position. The total permanent and fixed staff amount of £20.7m is made up of Exchequer £8.4m (41%) and Lottery £12.3m (59%).

Within the above staff numbers, there were 228 homeworkers (2023-24: 235), which represented 67.7% and 62.8% of the headcount in each of the respective years.

As at 31 March 2025, the senior Executive team comprised of 3 women and 4 men (2023-24: 3 women and 4 men). Women currently make up 56% of our workforce (2023-24: 58%).

Sickness absence during the year excluding long-term sick absence averaged 2.9 days per person (2023-24: 3.5 days). There were 11 colleagues who had long-term sickness of greater than 20 days (2023-24: 8 colleagues).

Consultancy expenditure of £969k was incurred during the year (2023-24: £514k). The increase from the prior year has been needed to cover essential staffing during the current recruitment freeze.

Trade Union Facility time

During 2024-25, Sport England had 1 employee who acted as a union official (full-time equivalent: 1). This employee spent 25% of their time on facility time, at a total cost of 0.1% of the total pay bill, excluding agency staff, of £20.9 million, based on a notional hourly cost. A notional hourly cost has been used to protect the privacy of the individual, who is easily identifiable. It will also cover training received and duties carried out under the Health and Safety at Work Act 1974.

Off-payroll tax engagements

Highly paid off-payroll worker engagements as at 31 March 2025, earning £245 per day or greater

No. of existing engagements as of 31 March 2025	18
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Of which:

No. that have existed for less than one year at time of reporting	10
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No. that have existed for between one and two years at time of reporting	8
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No. that have existed for between two and three years at time of reporting	-
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No. that have existed for between three and four years at time of reporting	-
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No. that have existed for four or more years at time of reporting	-
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All highly paid off-payroll workers engaged at any point during the year ended 31 March 2025, earning £245 per day or greater

No. of off-payroll workers engaged during the year ended 31 March 2025	25
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Of which no. of engagements that saw a change to IR35 status following review:

Not subject to off-payroll legislation	-
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Subject to off-payroll legislation and determined as in-scope of IR35	7
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Subject to off-payroll legislation and determined as out-of-scope of IR35	18
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No. of engagements reassessed for compliance or assurance purposes during the year	-
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Of which: no. of engagements that saw a change to IR35 status following review	-
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For any off-payroll engagements of board members and/or senior officials with significant financial responsibility

No. of off-payroll engagements of board members and/or senior officials with significant financial responsibility, during the financial year	-
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Total no. of individuals on-payroll and off-payroll that have been deemed "board members and/or senior officials with significant financial responsibility", during the financial year. This figure should include both on-payroll and off-payroll engagements	17
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How we work

Our strategy, Uniting the Movement, has a vision to imagine a nation of more equal, inclusive and connected communities – a country where people live happier, healthier and more fulfilled lives. This vision translates into how we want our own employees to feel about their employment; we want our employees to thrive and lead happy, healthy and fulfilled working lives in an environment that places our values and inclusion at its heart.

Since the publication of our strategy UtM, the whole organisation continues to work towards delivering this strategy, and, in doing so, reflects our four values.

- We are ambitious
- We are collaborative
- We are inclusive
- We are innovative

Our employee engagement

Our workforce employee engagement remains positive, and during 2024-25, all our employees were encouraged to complete a comprehensive engagement survey. With more than 80 per cent of employees taking part, this high level of participation has provided us with rich and detailed data on our employees' experience of working for us – data that will help us to define and reshape our approach to people and ensure that we have an employee value proposition that attracts, motivates and retains the staff we need to be successful.

The results of our survey showed most colleagues are proud to work at Sport England, but there are things we must do to make this an even better place to work. Firstly, there were some positive outcomes: 85% of our employees are driven to succeed, and 82% are proud to work at Sport England. Our employees care about what we do and want to make a difference.

Furthermore, our employees reported that they believed Sport England genuinely cared about their wellbeing (70%) and that they felt supported in their growth and development (76%). We benchmark very well on all these factors, and many others too – whether it is understanding of our values, our flexible working, the improvement in collaboration between teams or the support employees give each other and receive from their managers. It is clear our employees are proud to work in a values-driven organisation.

However, there were some clear signals from employees about where we need to do better. This includes addressing longstanding concerns about how difficult it can be to get things done, with just 30% of our employees believing our internal systems and processes support them to do their jobs well. We are listening to our employees, and we are actively committed to addressing these concerns. We are now embarking upon a period of organisational change that aims to make us a better place to work and ensure that our systems and processes enable our most important asset – our people – to do their jobs successfully.

Other challenges continue to exist, including a headcount freeze and tight financial controls. But there are also some real positives: turnover has fallen to pre-pandemic levels, and we remain an attractive employer. During the year, while 27 new starters joined Sport England and 24 employees progressed internally, 24 employees chose to leave for new opportunities.

While funding is tight, we continue to leverage what we can to support employee development in the workplace, and 12 employees have embarked on apprenticeships funded through our levy pot. Across our more senior grades we have also embedded peer-to-peer learning, and we now have six active action learning sets to support development.

Progressing equality, diversity and inclusivity initiatives

Our 2021-2024 Diversity and Inclusion Action Plan entered its final stage. This plan intrinsically linked to our strategy aimed to transform our culture and our approach to inclusivity. The plan set out our three internal equality, diversity and inclusion ambitions for the period up until 2025. These ambitions were:

- Leadership creating and sponsoring a climate for change.
- Attracting, progressing and retaining diverse talent.
- Wider change through employee engagement and learning.

An evaluation of this plan highlighted some key successes including increased workforce diversity and increased employee engagement and awareness around ED&I topics. Our employee survey reported positive organisational scores around inclusion and wellbeing. Our approach was also endorsed by external experts in the field with particular praise for our approaches to

data, recruitment and selection and the degree of leadership commitment shown to progressing inclusivity across Sport England. Led by our Chair, CEO and other Board members, 2024 saw the inauguration of a refreshed ED&I Steering Group and wider ED&I forum.

The highlights from the last few months of our 2021-2024 plan was our successful application to become a Disability Confident Leader, the continuance of a reciprocal mentoring scheme, and a suite of initiatives including the launch of an external helpline to support our response to the new duties to take “reasonable steps” to prevent sexual harassment in the workplace. Further details can be found in our DIAP and Gender Pay Gap Report which are both published on our website.

We have now begun consultation around our 2025-2029 Diversity and Inclusion Plan. Within this new DIAP, we are prioritising four new equality objectives. These are:

- Take proactive steps to build and sustain a workforce that reflects the diversity of wider society and the communities we work with.
- Develop the awareness, confidence and skills of the Sport England workforce to drive forward our ambition to provide leadership to the sporting sector on inclusion.
- Promote a culture of inclusivity across Sport England by prioritising actions that create meaningful engagement with the ambitions and actions in the DIAP at every level across the organisation.
- Act on new upcoming legislation, ensuring all our policies and practices align with evolving equality legislation.

Our Equality Networks continue to provide a valuable voice for Sport England employees. They contribute to key areas of work surrounding disability and long-term conditions, cultural diversity, women, and LGBTQ+. We also support Mental Health First Aiders and Movement Champions through our internal Wellbeing Group. Our positive relationship with our trade union, The Public and Commercial Services Union, continues.

Looking forward to the year ahead

We will continue to do everything we can to ensure our organisation is collaborative, ambitious, inclusive and innovative, and to help ensure we embed these values in everything that we do.

We continue to refine our 'People and Culture' strategy, to revisit our approach to people. A key driver behind our approach is resourcing and how we organise work and structure ourselves. We know that to be successful, our people goals, our structure and our business plans must be aligned to ensure that we have the right people with the right skills, knowledge and experience in place to deliver our ambitions – this process has already begun.



Parliamentary Accountability and Audit Report

The Parliamentary Accountability and Audit Report brings together the key Parliamentary accountability documents within the annual report and accounts.

Complaints

Sport England received 139 complaints in 2024–25. 21 complaints were about the actions of Sport England, while the majority of the rest were about other sporting organisations, including those in which we invest. We continue to monitor trends and themes to determine if action can be taken to address issues raised, and to reduce the number of complaints received.

Two of the complaints above were made to the Parliamentary and Health Service Ombudsman (PHSO). The first was a complaint that Sport England made a false statement with West Berkshire Council (WBC) on a new sports hub at 'Monk's Lane Sports Hub'. The PHSO did not uphold the complaint. The second is a complaint asking Sport England to investigate England Boxing for breaching its policy, process and legislation. We are still awaiting their decision on this complaint.

There were no prior or current recommendations from the PHSO to note.

Regularity of expenditure (subject to audit)

Sport England is required to report on the regularity of expenditure, including losses and special payments in line with *Managing Public Money* requirements.

Losses (subject to audit)

	Cases No.	Amount £'000
2024-25	18	546
2023-24	5	42

Costs incurred in relation to an aborted contract with a supplier involved with the Investment Processing System (IPS) project of £345,000 were written off during 2024-25 from intangible assets under construction. This is reported in the Grant-in-Aid Accounts in the Statement of comprehensive net expenditure and in notes 7 and 11.

There were no individual losses incurred in excess of £300,000 in 2023-24.

Special payments (subject to audit)

	Cases No.	Amount £'000
2024-25	-	-
2023-24	1	3

There were no individual special payments in excess of £300,000 in 2024-25 (2023-24 – none).

Remote contingent liabilities (subject to audit)

There are no material remote contingent liabilities (2023-24 – nil). Please see note 20 of the Exchequer accounts and note 14 of the Lottery accounts for information about contingent liabilities.

A handwritten signature in blue ink that reads "Simon Hayes".

Simon Hayes

Chief Executive and Accounting Officer – The English Sports Council

8 December 2025

THE AUDIT REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE MEMBERS OF THE ENGLISH SPORTS COUNCIL AND THE SECRETARY OF STATE FOR CULTURE, MEDIA AND SPORT

OPINION ON FINANCIAL STATEMENTS

I have audited the financial statements of the English Sports Council Grant-in-Aid and its Group for the year ended 31 March 2025 under the Royal Charter of the English Sports Council.

The financial statements comprise the English Sports Council Grant-in-Aid and its Group's

- Statement of Financial Position as at 31 March 2025;
- Statement of Comprehensive Net Expenditure, Statement of Cash Flows and Statement of Changes in Taxpayers' Equity for the year then ended; and
- the related notes including the significant accounting policies.

The financial reporting framework that has been applied in the preparation of the Group financial statements is applicable law and UK adopted International Accounting Standards.

In my opinion, the financial statements:

- give a true and fair view of the state of the English Sports Council and its Group's affairs as at 31 March 2025 and its net operating expenditure for the year then ended; and
- have been properly prepared in accordance with the Royal Charter of the English Sports Council and Secretary of State directions issued thereunder.

OPINION ON REGULARITY

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

BASIS FOR OPINIONS

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs UK), applicable law and Practice Note 10 *Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom (2024)*. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of my report.

Those standards require me and my staff to comply with the Financial Reporting Council's *Revised Ethical Standard 2024*. I am independent of the English Sports Council and its Group in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK. My staff and

I have fulfilled our other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, I have concluded that the English Sports Council and its Group'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 English Sports Council and its Group'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 English Sports Council and its Group is adopted in consideration of the requirements set out in HM Treasury's Government Financial Reporting Manual, which requires entities to adopt the going concern basis of accounting in the preparation of the financial statements where it is anticipated that the services which they provide will continue into the future.

OTHER INFORMATION

The other information comprises information included in the Performance Report and Accountability Report but does not include 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.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

OPINION ON OTHER MATTERS

In my opinion the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with Secretary of State directions issued under the Royal Charter of the English Sports Council.

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

- the parts of the Accountability Report subject to audit have been properly prepared in accordance with Secretary of State directions made under the Royal Charter of the English Sports Council; and
- the information given in the Performance and Accountability Reports for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with the applicable legal requirements.



MATTERS ON WHICH I REPORT BY EXCEPTION

In the light of the knowledge and understanding of the English Sports Council and its Group and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance and Accountability Reports.

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

- adequate accounting records have not been kept by the English Sports Council and its Group or returns adequate for my audit have not been received from branches not visited by my staff; or
- I have not received all of the information and explanations I require for my audit; or
- the financial statements and the parts of the Accountability Report subject to audit are not in agreement with the accounting records and returns; or
- certain disclosures of remuneration specified by HM Treasury's Government Financial Reporting Manual have not been made or parts of the Remuneration and Staff Report to be audited is not in agreement with the accounting records and returns; or
- the Governance Statement does not reflect compliance with HM Treasury's guidance.

RESPONSIBILITIES OF THE ACCOUNTING OFFICER FOR THE FINANCIAL STATEMENTS

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

- maintaining proper accounting records;
- providing the C&AG with access to all information of which management is aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
- providing the C&AG with additional information and explanations needed for his audit;
- providing the C&AG with unrestricted access to persons within the English Sports Council and its Group from whom the auditor determines it necessary to obtain audit evidence;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- preparing financial statements which give a true and fair view in accordance with Secretary of State directions issued under the Royal Charter of the English Sports Council;
- preparing the annual report, which includes the Remuneration and Staff Report, in accordance with Secretary of State directions issued under the Royal Charter of the English Sports Council; and
- assessing the English Sports Council and its Group's ability to continue as a going concern, disclosing, as applicable, matters

related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by the English Sports Council and its Group will not continue to be provided in the future.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

My responsibility is to audit and express an opinion on the financial statements in accordance with the Royal Charter of the English Sports Council.

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

Extent to which the audit was considered capable of detecting non-compliance with laws and regulations including fraud

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulations, including fraud. The extent to which my procedures are capable of detecting non-compliance with laws and regulations, including fraud is detailed below.

Identifying and assessing potential risks related to non-compliance with laws and regulations, including fraud

In identifying and assessing risks of material misstatement in respect of non-compliance with laws and regulations, including fraud, I:

- considered the nature of the sector, control environment and operational performance including the design of the English Sports Council and its Group's accounting policies.
- inquired of management, the English Sports Council and its Group's head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the English Sports Council and its Group's policies and procedures on:
 - identifying, evaluating and complying with laws and regulations;
 - detecting and responding to the risks of fraud; and

- the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations including the English Sports Council and its Group's controls relating to the English Sports Council's compliance with the Royal Charter of the English Sports Council and *Managing Public Money*.
- inquired of management, English Sports Council and its Group's head of internal audit and those charged with governance whether:
 - they were aware of any instances of non-compliance with laws and regulations; and
 - they had knowledge of any actual, suspected, or alleged fraud.
- discussed with the engagement team including significant component audit teams regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, I considered the opportunities and incentives that may exist within the English Sports Council and its Group for fraud and identified the greatest potential for fraud in the following areas: posting of unusual journals, complex transactions, bias in management estimates and regularity of grant expenditure. In common with all audits under ISAs (UK), I am required to perform specific procedures to respond to the risk of management override.

I obtained an understanding of the English Sports Council and its Group's framework of authority and other legal and regulatory frameworks in which the English Sports Council and its Group operates. I focused on those laws and regulations that had a direct effect on material amounts and disclosures in the financial statements or that had a fundamental effect on the operations of the English Sports Council and its Group. The key laws and regulations I considered in this context included the Royal Charter of the English Sports Council, Managing Public Money, employment law and pensions legislation.

I considered the controls in place at the English Sports Council Grant-in-Aid to ensure regularity of grant expenditure.



Audit response to identified risk

To respond to the identified risks resulting from the above procedures:

- I reviewed the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described above as having direct effect on the financial statements;
- I enquired of management, the Audit, Risk & Governance Committee and in-house legal counsel concerning actual and potential litigation and claims;
- I reviewed minutes of meetings of those charged with governance and the Council and internal audit reports;
- I addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and other adjustments; assessing whether the judgements on estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

I communicated relevant identified laws and regulations and potential risks of fraud to all engagement team members including 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 report.

Other auditor's responsibilities

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

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control I identify during my audit.

Report

I have no observations to make on these financial statements.

Gareth Davies

Comptroller and Auditor General

National Audit Office
157-197 Buckingham Palace Road
Victoria
London
SW1W 9SP

10 December 2025

The English Sports Council Grant –in–Aid Financial statements for the year ended 31 March 2025

Statement of comprehensive net expenditure for the year ended 31 March 2025

			GROUP		COUNCIL
	Note	2024-25	Restated	2024-25	2023-24
		£000	2023-24	£000	£000
			£000		
INCOME					
Grants received		171	-	-	-
Other income	2	1,009	813	965	656
		1,180	813	965	656
EXPENDITURE					
Grants made	3	(186,637)	(214,861)	(186,622)	(214,850)
Lapsed or revoked grants	3	6,105	538	6,105	538
Staff costs	4	(9,092)	(8,462)	(9,092)	(8,462)
National sports centres	5	(4,919)	(4,549)	(4,919)	(4,549)
Sports development costs	6	(5,687)	(4,297)	(5,516)	(4,297)
Operating costs	7	(7,173)	(8,511)	(3,563)	(3,681)
Assets gifted to subsidiaries	9	-	-	(2,383)	(4,927)
		(207,403)	(240,142)	(205,990)	(240,228)
OTHER					
Net interest (cost)/income on the net defined benefit obligation	19	(87)	21	(87)	21
		(87)	21	(87)	21
NET OPERATING EXPENDITURE BEFORE INTEREST, DIVIDENDS & TAX		(206,310)	(239,308)	(205,112)	(239,571)
Interest receivable		519	744	512	737
Financial asset income	12	25	24	-	-
Finance costs		(2)	(10)	-	-
Taxation		(127)	(229)	(127)	(183)
NET OPERATING EXPENDITURE FOR THE YEAR		(205,895)	(238,779)	(204,727)	(239,017)

Statement of comprehensive net expenditure for the year ended 31 March 2025 (continued)

	Note	GROUP		COUNCIL	
		2024-25	Restated	2024-25	2023-24
			2023-24		
		£000	£000	£000	£000
OTHER COMPREHENSIVE INCOME/ (EXPENDITURE)					
Surplus owing to revaluation of properties	9	2,599	8,770	-	-
Net gain/(loss) on financial assets	12	9	64	-	-
Re-measurement of defined benefit liability	19	32	(2,299)	32	(2,299)
TOTAL OTHER NET COMPREHENSIVE INCOME/(EXPENDITURE)		2,640	6,535	32	(2,299)
TOTAL COMPREHENSIVE EXPENDITURE FOR THE YEAR		(203,255)	(232,244)	(204,695)	(241,316)

A restatement of the prior year has been performed to correct the recording of the historic cost of buildings and resultant depreciation in that year. Please refer to note 28.

All income and expenditure relate to continuing activities.

The notes on pages 174 to 236 form part of these accounts.

Statement of financial position as at 31 March 2025

		GROUP		COUNCIL	
	Note	2024-25 £000	Restated 2023-24 £000	2024-25 £000	2023-24 £000
Non-current assets					
Property, plant and equipment	9	127,729	126,284	192	236
Right-of-use assets	10	273	324	-	-
Intangible assets	11	1,197	1,718	1,197	1,672
Financial assets	12	887	878	-	-
		130,086	129,204	1,389	1,908
CURRENT ASSETS					
Trade and other receivables	13	7,693	6,532	7,155	6,003
Cash and cash equivalents	14	13,790	19,038	13,432	18,588
		21,483	25,570	20,587	24,591
TOTAL ASSETS		151,569	154,774	21,976	26,499
CURRENT LIABILITIES					
Grants outstanding	15	(162,121)	(140,520)	(162,121)	(140,520)
Trade and other payables	16	(6,828)	(8,006)	(7,006)	(8,212)
Lease liabilities	17	(51)	(50)	-	-
Provisions	18	-	(100)	-	-
		(169,000)	(148,676)	(169,127)	(148,732)
NON-CURRENT LIABILITIES					
Lease liabilities	17	(238)	(289)	-	-
Net pension liabilities	19	(3,009)	(3,047)	(3,009)	(3,047)
		(3,247)	(3,336)	(3,009)	(3,047)
TOTAL LIABILITIES		(172,247)	(152,012)	(172,136)	(151,779)
TOTAL ASSETS LESS LIABILITIES		(20,678)	2,762	(150,160)	(125,280)
TAXPAYERS' EQUITY					
Reserves		(20,678)	2,762	(150,160)	(125,280)
		(20,678)	2,762	(150,160)	(125,280)

A restatement of the prior year has been performed to correct the recording of the historic cost of buildings and resultant depreciation in that year. Please refer to note 28.



Simon Hayes
Chief Executive and
Accounting Officer
The English Sports Council
8 December 2025



Michelle Cracknell
Audit, Risk and Governance
Committee Chair
The English Sports Council
8 December 2025

The notes on pages 174 to 236 form part of these accounts.

Statement of cash flows for the year ended 31 March 2025

		2024-25	GROUP	2024-25	COUNCIL
		£000	2023-24	£000	2023-24
			£000		£000
NET CASH OUTFLOW FROM OPERATING ACTIVITIES	23	(182,358)	(172,836)	(182,241)	(172,956)
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchase of non-current assets	9,10	(2,473)	(5,309)	(2,473)	(5,035)
Purchase of intangible fixed assets	11	(257)	(1,390)	(257)	(1,390)
Dividends		25	24	-	-
NET CASH OUTFLOW FROM INVESTING ACTIVITIES		(2,705)	(6,675)	(2,730)	(6,425)
CASH FLOWS FROM FINANCING ACTIVITIES					
Grant-in-Aid - resource		79,651	109,931	79,651	109,931
Grant-in-Aid - capital		100,164	82,053	100,164	82,053
NET CASH INFLOWS FROM FINANCING ACTIVITIES		179,815	191,984	179,815	191,984
Net (decrease)/ increase in cash and cash equivalents		(5,248)	12,473	(5,156)	12,603
Cash and cash equivalents at 1 April		19,038	6,565	18,588	5,985
Cash and cash equivalents at 31 March		13,790	19,038	13,432	18,588

All cash and cash equivalents are held in commercial banks.

The notes on pages 174 to 236 form part of these accounts.

Statement of changes in taxpayers' equity – Group for the year ended 31 March 2025

	Notes	Revaluation Reserve £000	Pension Reserve £000	General Reserve £000	Total £000
Balance at 1 April 2023		59,041	(822)	(10,045)	48,174
Net operating expenditure for the year		-	-	(238,779)	(238,779)
Surplus owing to revaluation of properties		8,770	-	-	8,770
Correction of historic NBV		(5,152)	-	-	(5,152)
Amortisation of revaluation reserve to General Reserve		1,956	-	(1,956)	-
Re-measurement of defined benefit liability	19	-	(2,299)	-	(2,299)
Transfer between reserves		-	74	(74)	-
Net (loss) on financial assets		-	-	64	64
Grant-in-Aid received- resource		-	-	109,931	109,931
Grant-in-Aid received- capital		-	-	82,053	82,053
Balance at 31 March 2024 (restated)		64,615	(3,047)	(58,806)	2,762
Net operating expenditure for the year		-	-	(205,895)	(205,895)
Surplus owing to revaluation of properties		2,599	-	-	2,599
Amortisation of revaluation reserve to General Reserve		(1,782)	-	1,782	-
Remeasurement of defined benefit obligation	19	-	32	-	32
Transfer between reserves		-	6	(6)	-
Net gain/(loss) on financial assets		-	-	9	9
Grant-in-Aid received- resource		-	-	79,651	79,651
Grant-in-Aid received- capital		-	-	100,164	100,164
Balance at 31 March 2025		65,432	(3,009)	(83,101)	(20,678)

A restatement of the prior year has been performed to correct the recording of the historic cost of buildings and resultant depreciation in that year. Please refer to note 28.

The notes on pages 174 to 236 form part of these accounts.

Statement of changes in taxpayers' equity – Council for the year ended 31 March 2025

	Notes	Pension Reserve £000	General Reserve £000	Total £000
Balance at 1 April 2023		(822)	(75,126)	(75,948)
Net operating expenditure for the year		-	(239,017)	(239,017)
Remeasurement of defined benefit liability	19	(2,299)	-	(2,299)
Transfer between reserves		74	(74)	-
Grant-in-Aid received – resource		-	109,931	109,931
Grant-in-Aid received – capital		-	82,053	82,053
Balance at 31 March 2024		(3,047)	(122,233)	(125,280)
Changes in taxpayers' equity for 2025				
Net operating expenditure for the year		-	(204,727)	(204,727)
Remeasurement of defined benefit liability	19	32	-	32
Transfer between reserves		6	(6)	-
Grant-in-Aid received – resource		-	79,651	79,651
Grant-in-Aid received – capital		-	100,164	100,164
Balance at 31 March 2025		(3,009)	(147,151)	(150,160)

The notes on pages 174 to 236 form part of these accounts.

Notes to the accounts

1 Statement of accounting policies

These accounts have been prepared in accordance with Article 14 of the Royal Charter of The English Sports Council (Sport England) account directions issued thereunder by the Secretary of State for Culture, Media and Sport with the consent of HM Treasury and the 2024-25 Government Financial Reporting Manual (FReM) issued by HM Treasury. A copy of the account directions can be obtained from Sport England at Sport Park, 3 Oakwood Drive, Loughborough, Leicestershire, England, LE13 3QF.

The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be the most appropriate and which gives a true and fair view has been selected.

The particular policies adopted by Sport England as set out and described below, have been applied consistently to all periods presented in these accounts.

1.1 Accounting convention

The accounts have been prepared on a going concern basis under the historical cost convention modified by the revaluation of assets and liabilities to fair value.

Without limiting the information given, the accounts of Sport England Grant-in-Aid (Exchequer) meet the requirements of the International Accounting Standards issued or adopted by the International Accounting Standards Board and the HM Treasury guidance on accounts of Non-Departmental Public Bodies, as set out in the FReM, in so far as those requirements are appropriate to Sport England.

1.2 Going concern

Sport England continues to adopt the going concern concept in the preparation of Sport England's Exchequer accounts.

The Group and Council's Statement of financial position reflects the inclusion of liabilities falling due in future years, which, to the extent that they are not to be met from Sport England's other sources of income, may only be met by future grants or Grant-in-Aid from Sport England's sponsoring department, the Department for Culture, Media and Sport (DCMS). Under the normal conventions applying to parliamentary control over income and expenditure, such grants may not be issued in advance of need.

Sport England has an Exchequer settlement agreed with DCMS to 31 March 2026. DCMS continues to work with Sport England to achieve longer-term financial sustainability and has reiterated in writing its commitment to providing further support where needed. The recent spending review settlement for DCMS has resulted in it engaging its ALBs to forecast their expenditure for the next three years, with a view to providing them with a better idea of funding for this period of time. There is expected to be no change to the continued provision of services by Sport England.

1.3 Basis of consolidation

The Group accounts consolidate the accounts of Sport England Exchequer, The Sports Council Trust Company (a Charity), and English Sports Development Trust Limited. Details of the Group's investment in subsidiary undertakings are contained in note 12.

The accounts of The Sports Council Trust Company and English Sports Development Trust Limited have been included in the consolidation for all periods presented in these accounts, on the basis that Sport England holds controlling voting rights in these concerns and that it exercised significant management and financial control over their affairs. All the accounts consolidated are made up to 31 March 2025.

Unless otherwise stated, the acquisition method of accounting has been adopted. Under this method, the results of subsidiary undertakings are included in the Statement of comprehensive net expenditure from the date of acquisition. Intra-group transactions are eliminated fully on consolidation.

No acquisition or disposal of subsidiary undertakings occurred in the year.

Separate accounts have been prepared for Sport England's National Lottery Distribution Fund (Lottery) activities (pages 237 to 294), in accordance with the Lottery Accounts Direction issued by the Secretary of State for Culture, Media and Sport, which follow different accounting policies.

1.4 Income recognition

All income, except for government grants and financial asset income referred to below, is accounted for on an accruals basis, net of VAT. HM Treasury has judged that Grant-in-Aid and grants from our sponsoring body, DCMS, should be recognised on a receipts basis as financing and therefore credited directly to reserves as opposed to income.

Government grants, including Lottery funding, in respect of capital and revenue expenditure are credited to the Statement of Comprehensive Net Expenditure in the year in which the entitlement to the monies arise in accordance with the application of IAS 20 recommended by the FReM.

Financial asset income is recognised on a receipts basis due to the timing of statements from the investment fund. The accounting treatment adopted materially matches income accrued.

1.5 Grants

Grant awards are recognised as expenditure, and if unpaid, as liabilities if a constructive obligation exists.

For a constructive obligation to exist the award commitment must be communicated directly to the award recipient, and Sport England has the authority to commit the expenditure. Grant awards are only recognised in the year of funding as the Grant-in-Aid accounts cannot guarantee funding in future years.

Grant awards which are funded from future years funding are shown as contingent liabilities (shown as future commitments – note 15).

1.6 Other expenditure

Staff costs are recognised as an expense at the time that the organisation is obligated to pay them and include the cost of any recorded untaken leave at the end of the financial year.

Costs relating to the National sports centres, Sports development and Operating costs are expensed in the year in which they are incurred.

Sport England is required to apportion expenditure between its Exchequer and Lottery activities. The apportionment of expenditure is calculated using metrics derived from the organisation's annual business planning process, unless the costs are entirely Exchequer or Lottery related. The resulting cost allocations are subject to annual review by the Executive Team.

The current methodology calculates charges on a full cost recovery basis in accordance with HM Treasury's Managing Public Money. The expenditure apportioned under this methodology to Sport England Lottery activities are reimbursed to the Exchequer account and vice versa – note 8.

1.7 Assets gifted to subsidiaries

Assets gifted to subsidiaries are expensed in the year in which they are gifted.

1.8 Property, plant and equipment

All property, plant and equipment, other than IT Equipment, are owned by The Sports Council Trust Company (SCTC).

SCTC land and building additions were funded by a Lottery grant from the Sport England Lottery Fund, and subsequent capital

modifications/enhancements or other plant and equipment were paid for by Sport England Exchequer and gifted to SCTC.

Land and buildings

Full valuations are carried out by external experts quinquennially for land, buildings and bund, supplemented by annual indexation.

The last full valuation of land and buildings was carried out as at 31 March 2024.

Valuations are based on Depreciated Replacement Cost (DRC) for specialist properties, Existing Use Value (EUV) for residential properties and fair value for other properties.

The DRC basis generates an open market valuation of the land. The valuation of each building is derived through an estimate being made of the gross current replacement cost of the buildings and other site works, from which deductions are then made to allow for age, condition and obsolescence.

The EUV basis generates a valuation based on the current use of the building, disregarding any potential for future development or higher value uses. It is calculated by analysing market transactions of similar residential properties in the local area but then applying a discount adjustment for the varying degrees of disbenefit and lack of privacy due to their location within the operating National Sports Centre estate.

Any assets under construction are valued at the costs incurred to date and are not depreciated.

Artworks and antiques

Artworks and antiques are valued by external experts. The last valuation was carried out as at 31 March 2025. The valuations are derived with reference to the retail market (at the valuation date) and the probable cost of replacing the items when compared with items in a similar condition.

Equipment and leasehold improvements

Other property, plant and equipment have not been re-valued as fair value is considered not to be materially different to depreciated historical cost.

The capitalisation threshold is £1,000 and assets purchased below the capitalisation threshold are normally expensed in year, with the exception of grouped assets. Grouped assets are assets that, individually, are less than £1,000 but together form a single collective asset.



Depreciation

Depreciation is provided on all property, plant and equipment, except freehold land and art works and antiques, at rates calculated to write off the cost or valuation, less estimated residual value evenly over its expected useful life.

Land	Not depreciated
Buildings	Expected useful life, up to a maximum of 65 years
Bund	40 years
Leasehold improvements	Expected term of lease
Equipment	5-20 years depending on the nature of the asset
IT equipment	3 years
Art works and antiques	Not depreciated
Assets under construction	Not depreciated until the asset is brought into use

No depreciation is applied in the year of acquisition or construction. A full year's depreciation is charged in the year of disposal.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale and the carrying amount of the asset and is recognised in the Statement of Comprehensive Net Expenditure for the period.

1.9 Leases

Leases are accounted for under IFRS 16 since its implementation from 1 April 2019.

At inception of a contract, the Group assesses whether a contract is, or contains, a lease. A contract is, or contains a lease, if the contract conveys the right to control the use of an identified asset for a period of time. This includes assets for which there is no consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Group assesses whether:

- The contract involves the use of an identified asset;
- The Group has the right to obtain substantially all of the economic benefit from the use of the asset throughout the period of use; and
- The Group has the right to direct the use of the asset.

The policy is applied to contracts entered into, or changed, on or after 1 April 2019.

The Group assesses whether it is reasonably certain to exercise break options or extension options at the lease commencement date. The Group reassesses this if there are significant events or changes in circumstances that were not anticipated.

Right-of-use assets

The Group recognises a right-of-use asset and lease liability at the commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability (being the net present value of future lease commitments) adjusted for initial direct costs, prepayments or incentives, and costs related to restoration at the end of a lease.

The right-of-use asset is depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful lives of the right-of-use assets are determined on the same basis as those of property, plant and equipment assets.

Lease liabilities

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease, or if that cannot be readily determined, the rate provided by HMT. This lease liability will be reduced as payments are incurred, with the associated interest being charged as finance costs to the Statement of Comprehensive Net Expenditure.

The lease payment is measured at amortised cost using the effective interest method. It is re-measured when there is a change in future lease payments arising from a change in the index or rate, if there is a change in the Group's estimates of the amount expected to be payable under a residual value guarantee, or if the Group changes its assessment of whether it will exercise a purchase, extension or termination option.

For short term (lease terms of 12 months or less) and low value leases (such as personal computers and office furniture), the Group opts to take the exemption permitted by the FReM and IFRS 16 and will continue to account for these through Property or other relevant costs.

The Group currently has one current IFRS 16 assessed lease at Loughborough University which has a break clause in 2030.

1.10 Intangible assets

Intangible assets predominantly comprise of software licenses, as well as the development and use of products to help deliver and administer the grant programmes run by the Group.

Software is amortised on a straight-line basis over three years. The capitalisation threshold is £1,000 and assets purchased below the capitalisation threshold are normally expensed in year with the exception of grouped assets. Intangible assets are reviewed annually for impairment and are stated at amortised historic cost.

1.11 Financial assets

Subsequent to purchase, listed stocks and shares are recognised at fair value at each reporting date under IFRS 9, based on reference to the market in which they exist. These assets are classified as available for sale assets; however, there is no immediate intention to sell.

1.12 Trade and other receivables

Trade and other receivables are recognised at fair value, less a provision for any specific impairment.

A provision for the impairment of trade receivables is established when there is objective evidence that Sport England will not be able to collect all amounts due in accordance with the original terms of the receivables.

1.13 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with commercial banks. The carrying amount of these assets approximates their fair value.

1.14 Trade and other payables

Trade and other payables are recognised at fair value.

1.15 Dilapidations

Provision for the probable cost of dilapidations at the date of the expected termination of the lease is made as detailed in note 1.9. The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation.

1.16 Taxation

VAT

Sport England is involved in business and non-business activity for VAT purposes and operates a partial recovery methodology. Sport England recovers all VAT incurred on the business activity of running the National sports centres and on project and other costs which are recharged to partners. In the normal course of business VAT is charged at the standard rate as and where appropriate.

Corporation Tax

Sport England pays corporation tax on bank interest received net of bank charges. In the case of the subsidiary companies, corporation tax is payable on income derived from trading activities.



1.17 Pensions

Defined contribution scheme

Payments are recognised as an expense when employees have rendered service entitling them to the contributions.

Defined benefit scheme

A defined benefit scheme is a post-employment benefit plan. Sport England's net obligation in respect of defined benefit plans is calculated by estimating the amount of future benefits that employees have earned in return for their service in the current and prior periods. That benefit is discounted to determine its present value.

The pension liabilities and assets of the defined benefit scheme are recorded in accordance with IAS 19 (2011) which measures the value of pension assets and liabilities at the Statement of Financial Position date, determines the benefits accrued in the year, and the interest on the scheme's assets and liabilities. This valuation is undertaken by an independent actuary.

The value of the benefits accrued during the year (current service costs), past service costs, curtailments and settlements are recognised in the Statement of Comprehensive Net Expenditure within staff costs. The net interest expense on the net defined liability is shown in the Statement of Comprehensive Net Expenditure.

The scheme's administration expenses are shown in the Statement of Comprehensive Net Expenditure within operating costs. Remeasurement of the net defined benefit liability which comprises actuarial gains and losses and returns on plan assets (in excess of interest), is recognised immediately in the Statement of Financial Position and in Other comprehensive income.

The resulting pension liability or asset is shown in the Statement of Financial Position and is apportioned between Exchequer and Lottery activities based on the combination of the historic rate of 40% Exchequer and 60% Lottery and the current year corporate average cost allocation as determined by the methodology in note 1.6.

1.18 Accounting estimates and judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the application of the accounting policies and the reported amounts of assets, liabilities, income and expenditure. Actual results may differ from the estimates used.

Estimates and assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

Estimates are made in relation to:

- The apportionment of costs between its Exchequer and Lottery activities. As detailed in note 1.6, the apportionment of expenditure is calculated using metrics derived from the organisation's annual business planning process, unless the costs are entirely Exchequer or Lottery related.
- The value of the group's property, plant and equipment, right-of-use assets and intangible assets are estimated based on the period over which the assets are expected to be available for use. Such estimation is based on experience with similar assets. The estimated useful life of each asset is reviewed periodically and updated if expectations differ from previous estimates due to physical wear and tear, technical or commercial obsolescence, legal or other limits on the use of an asset.
- The present value of the net pension liability detailed in note 19 depends on a number of actuarially derived assumptions about inflation, salary and pension trends, discount factors, mortality rates, and long-term rate of return on the assets (equities, bonds and property) underlying the relevant pension funds. The estimated liability is subject to fluctuation and uncertainty due to changes in these assumptions over time and differences between assumptions and actual events. A small change in assumptions can have a significant impact on the valuation of the liabilities.

1.19 Reporting standards issued but not yet effective

IFRS 17 Insurance contracts

IFRS 17: Insurance Contracts replaces IFRS 4: Insurance Contracts and is to be included in the FReM for mandatory implementation from 2025–26. It establishes the principles for the recognition, measurement, presentation and disclosure of insurance contracts within the scope of this Standard.

Management has assessed the likely effect of the new standard and has concluded that there are no material assets or liabilities recognised as insurance contracts in Sport England and therefore this standard will have no impact on the English Sports Council's financial statements.



Non-investment asset valuations

In December 2023, HM Treasury released an exposure draft on potential changes to make to valuing and accounting for non-investment assets (e.g. PPE, intangible assets). The following changes to the valuation and accounting of non-investment assets is to be included in the 2025–26 FReM for mandatory implementation:

- References to assets being held for their ‘service potential’ and the terms ‘specialised/ non-specialised’ assets are being removed from the FReM. Non-investment assets are instead described as assets held for their ‘operational capacity’. This change has no impact on the valuation basis of non-investment assets, which remains Existing Use Value (EUV).
- An adaptation to IAS 16 will be introduced to withdraw the requirement to revalue an asset where its fair value materially differs from its carrying value. Assets are now valued using the one of the following processes:
 - A quinquennial revaluation supplemented by annual indexation.
 - A rolling programme of valuations over a 5-year cycle, with annual indexation applied to assets during the 4 intervening years.
 - For non-property assets only, appropriate indices.
 - In rare circumstances where an index is not available, a quinquennial revaluation supplemented by a desktop revaluation in year 3.
- The option to measure intangible assets using the revaluation model is withdrawn. The carrying values of intangible assets at 31 March 2025 will be considered the historical cost at 1 April 2025.

2 Other income

	GROUP		COUNCIL	
	2024-25	2023-24	2024-25	2023-24
	£000	£000	£000	£000
External funding income	115	129	115	129
Active Lives survey recharges	239	234	239	234
Asset hire recharges	380	187	347	167
Other income	44	263	33	106
IMS Impairment	231	-	231	-
	1,009	813	965	636

Other income is shown net of income apportioned to the Sport England Lottery Fund. Note 8 details the gross income and the recharge to the Lottery accounts. In the prior year, the right-of-use assets and liabilities were incorrectly shown as relating to Council, so these numbers and associated balances have been corrected in the current year.

3 Grants made

	GROUP		COUNCIL	
	2024-25	2023-24	2024-25	2023-24
	£000	£000	£000	£000
Grants made in the year	187,083	215,120	187,068	215,109
Grant recoveries	(446)	(259)	(446)	(259)
	186,637	214,861	186,622	214,850
Lapsed or revoked grants	(6,105)	(538)	(6,105)	(538)
Net grants made	180,532	214,323	180,517	214,312
Grants made				
Places	122,989	88,860	122,989	88,860
Partners	40,846	49,626	40,846	49,626
Open Funds	3,946	8,151	3,946	8,151
Other	19,302	68,483	19,287	68,472
	187,083	215,120	187,068	215,109
Grant recoveries	(446)	(259)	(446)	(259)
Lapsed or revoked grants	(6,105)	(538)	(6,105)	(538)
TOTAL	180,532	214,323	180,517	214,312

Included in the above are the following amounts relating to Capital Grants

	GROUP		COUNCIL	
	2024-25	2023-24	2024-25	2023-24
	£000	£000	£000	£000
Capital Grants				
Capital/Infrastructure	125,761	134,018	125,761	134,018
Total	125,761	134,018	125,761	134,018

The categories for 2025 reflect the main areas of grant expenditure which support our strategic approach to transforming lives and communities (See Performance Report page 10).

4 Staff costs

	GROUP		COUNCIL	
	2024-25	2023-24	2024-25	2023-24
	£000	£000	£000	£000
Permanent and fixed term staff				
Wages and salaries	6,456	6,159	6,456	6,159
Social security costs	774	755	774	755
Pension costs	1,158	1,104	1,158	1,104
Total	8,388	8,018	8,388	8,018
Agency staff	704	444	704	444
Total staff costs	9,092	8,462	9,092	8,462

Further details can be found in the Remuneration Report.

5 National sports centres

	GROUP		COUNCIL	
	2024-25	2023-24	2024-25	2023-24
	£000	£000	£000	£000
Income	8,928	8,546	8,928	8,546
Expenditure				
Centre operator expenditure	10,239	10,772	10,239	10,772
Other expenditure	3,608	2,323	3,608	2,323
Total expenditure	13,847	13,095	13,847	13,095
Net expenditure	4,919	4,549	4,919	4,549

The Sports Council Trust Company (a Sport England subsidiary) owns the National sports centres: Bisham Abbey, Lilleshall, Plas y Brenin and the Redgrave Pinsent Rowing Lake. The value of the assets can be seen in Note 9.1 under the categories Land, buildings and bund. Sport England manages and funds the operational contracts of the National sports centres on behalf of The Sports Council Trust Company.

6 Sports development costs

	GROUP		COUNCIL	
	2024-25	2023-24	2024-25	2023-24
	£000	£000	£000	£000
Grant programme support costs				
Partnerships	442	200	442	200
Policy & Integrity	251	117	251	117
Place	861	918	861	918
Open Funds	62	117	62	117
	1,616	1,352	1,616	1,352
Other sports development costs				
Communications	118	63	118	63
Surveys	1,140	1,163	1,140	1,163
Research	122	167	122	167
Measurement and Evaluation	575	378	575	378
Planning data and guidance	1,326	932	1,326	932
Irrecoverable VAT	275	321	275	321
Other sports development costs	344	(79)	344	(79)
Media Campaign (TGC)	171	-	-	-
	4,071	2,945	3,900	2,945
TOTAL	5,687	4,297	5,516	4,297

Sports development costs are expenditure that aim to promote the development of sport, thereby creating increased opportunities to take part in sport or physical activity for the local community.

Costs are shown net of costs apportioned to the Sport England Lottery Fund. Note 8 details the gross costs and the recharge to the Lottery accounts.

The categories reflect the main areas of sports development expenditure for 2024-25 and 2023-24 which support our strategic approach to transforming lives and communities. The comparatives have been restated to allow meaningful comparison.

7 Operating costs

	GROUP		COUNCIL	
	Restated			
	2024-25	2023-24	2024-25	2023-24
	£000	£000	£000	£000
Auditors remuneration ¹⁰	103	111	73	71
Communications	62	86	62	86
Depreciation ¹¹	4,331	4,233	521	257
Impairment of non-current assets ¹²	125	876	345	-
Loss on disposal of non-current assets	-	1	-	1
Grant outsourcing costs	116	724	116	724
Audit and governance	42	31	42	31
Irrecoverable VAT	247	340	247	340
IT infrastructure and system costs	719	994	719	994
Legal	208	539	208	518
Other costs	498	40	497	40
Other staff costs	135	127	135	127
Property costs ¹¹	200	(27)	218	59
Staff training	73	106	73	106
Travel and subsistence	205	156	198	153
Defined benefit scheme admin charges	14	13	14	13
Strategy	95	161	95	161
TOTAL	7,173	8,511	3,563	3,681

¹⁰ No other payment was made to the auditors for non-audit work. The Group audit fees for the year were £103,000 (2023-24: £111,000), the Council audit fees for the year were £73,000 (2023-24: £70,500). Included within the Council for 2025 is £6,000 relating to the fees of English Sports Development Trust Limited (2023-24: £5,500) which were paid on its behalf by Sport England. All audit fees are excluding VAT.

¹¹ Includes the impact of IFRS 16 Leases.

¹² See notes 9 and 11 for further information relating to Impairment of non-current assets.

A restatement of the prior year has been performed to correct the recording of the historic cost of buildings and resultant depreciation in that year. Please refer to note 28.

Operating costs are shown net of costs apportioned to the Sport England Lottery Fund. Note 8 details the gross costs and the recharge to the Lottery accounts, which includes provisions made in the year.

In the prior year, the right-of-use assets and liabilities were incorrectly shown as relating to Council, so these numbers and associated balances have been corrected in the current year.

8.1 Net costs apportioned from Exchequer to Lottery – Group

	2024-25 Gross £000	Recharged to Lottery £000	Recharged from Lottery £000	2024-25 Net £000	2023-24 Gross £000	Recharged to Lottery £000	Recharged from Lottery £000	2023-24 Net £000
Other income	(1,557)	548	-	(1,009)	(1,367)	554	-	(813)
Staff costs	22,584	(13,492)	-	9,092	20,588	(12,126)	-	8,462
Sports development	11,737	(6,382)	332	5,687	9,693	(5,652)	256	4,297
Operating costs (restated)	10,281	(3,162)	54	7,173	13,053	(4,542)	-	8,511
Total	43,045	(22,488)	386	20,943	41,967	(21,766)	256	20,457

8.2 Net costs apportioned from Exchequer to Lottery – Council

	2024-25 Gross	Recharged to Lottery	Recharged from Lottery	2024-25 Net	2023-24 Gross	Recharged to Lottery	Recharged from Lottery	2023-24 Net
	£000	£000	£000	£000	£000	£000	£000	£000
Other income	(1,513)	548	-	(965)	(1,190)	554	-	(636)
Staff costs	22,584	(13,492)	-	9,092	20,588	(12,126)	-	8,462
Sports development	11,566	(6,382)	332	5,516	9,693	(5,652)	256	4,297
Operating costs (restated)	6,671	(3,162)	54	3,563	8,223	(4,542)	-	3,681
Total	39,308	(22,488)	386	17,206	37,314	(21,766)	256	15,804

A restatement of the prior year group numbers has been performed to correct the recording of the historic cost of buildings and resultant depreciation in that year. Please refer to note 28.

In the prior year, the right-of-use assets and liabilities were incorrectly shown as relating to Council, so these numbers and associated balances have been corrected in the current year.

9.1 Property, plant and equipment – Group

	Land	Buildings and Bund	Lease-hold Im-provem't	Equip-ment	IT Equipm't	Artworks and An-tiques	Assets under Con-struction	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Cost								
At 1 April 2023	20,222	141,603	196	2,551	1,485	865	238	167,160
Additions	-	4,442	-	474	108	-	12	5,036
Disposals	3	(1)	(1)	(910)	(95)	-	-	(1,004)
Revaluation	(739)	9,507	-	-	-	-	-	8,768
Impairment charge	-	(874)	-	-	-	(2)	-	(876)
Write-down	-	(7,846)	-	(122)	-	-	-	(7,968)
Reclassification	-	(1,163)	-	1,401	-	-	(238)	-
At 31 March 2024 (restated)	19,486	145,668	195	3,394	1,498	863	12	171,116
Additions	-	1,046	-	1,073	90	-	264	2,473
Disposals	-	(55)	-	(304)	(856)	-	-	(1,215)
Revaluation	28	2,571	-	-	-	-	-	2,599
Impairment charge	-	220	-	-	-	-	-	220
Reclassification	2	(2)	(2)	4	(2)	-	-	-
At 31 March 2025	19,516	149,448	193	4,167	730	863	276	175,193
Depreciation								
At 1 April 2023	-	40,804	149	2,398	1,230	-	-	44,581
Charge for year	-	3,702	15	207	145	-	-	4,069
Disposals	-	3	-	(913)	(92)	-	-	(1,002)
Write-down	-	(2,926)	-	110	-	-	-	(2,816)
Reclassifications	-	(105)	-	105	-	-	-	-
At 31 March 2024 (restated)	-	41,478	164	1,907	1,283	-	-	44,832
Charge for year	-	3,372	14	351	110	-	-	3,847
Disposals	-	(55)	-	(304)	(856)	-	-	(1,215)
At 31 March 2025	-	44,795	178	1,954	537	-	-	47,464
Net book value								
At 31 March 2024 (restated)	19,486	104,190	31	1,487	215	863	12	126,284
At 31 March 2025	19,516	104,653	15	2,213	193	863	276	127,729

A restatement of the prior year has been performed to correct the recording of the historic cost of buildings and resultant depreciation in that year. Please refer to note 28.

The net book value of revalued assets under historic cost is as follows: Land £3,649k (2024: £3,649k); Buildings and bund £60,923k (2024: £61,417k).

There is a collection of artworks, furniture and fittings at Bisham Abbey that date from the 16th century. The historical significance of these assets classifies the collection as Artworks and antiques. The collection was valued in 2025 by Sotheby's.

Assets are valued in accordance with the accounting policy (note 1.8). Land, buildings and bund comprise freehold properties. All other assets are owned. No assets are supported by either finance leases or PFI contracts.

The last full valuation of land, buildings and bund was carried out as at 31 March 2024 by Gerald Eve LLP, a regulated firm of Chartered Surveyors that provides expert advice in asset valuations and surveying. The valuation was prepared in accordance with the requirements of the RICS Valuation Global Standard 2022 and the UK national standards and guidance set out in national supplement (November 2018 edition).

The valuation of the non-specialised properties was undertaken on a Fair Value basis, on the assumption of the continuation of the existing use. Specialised properties were valued by reference to Depreciated Replacement Cost (DRC). It has been assumed that the replacement build cost rates used in DRC valuations, based on knowledge of the current costs of constructing general and specialised sport facility accommodation as well

as information from Building Cost Information Service (BCIS) and other published cost data, provide an accurate valuation of these properties. It has been assumed that existing buildings valued as they stand using Gross Internal Floor areas (GIAs) by reference to the cost of providing either modern equivalent assets (MEAs) capable of delivering the required service provision, or for the listed structures as historically important assets, further refines an accurate valuation of these properties.

The valuation of the non-specialised residential properties was undertaken on an Existing Use Value basis, on the assumption of the continuation of the existing use and that the values of these properties are comparable to similar residential properties in the local area. A discount has been applied to the values for the varying degrees of disbenefit and privacy due to their location within the operating National Sports Centre estate.

Obsolescence of properties has also been factored into the valuations considering physical factors (the age, condition and the probable costs of future maintenance), functional factors (the suitability of the properties for their present use and the prospect of continuance or use for some other purpose – usually considering legislative change, for instance compliance with sustainability and energy efficiency legislation) and economic factors (the extent of any loss in value resulting from external economic factors).

9.2 Property, plant and equipment – Council

	Buildings and Bund	Equipment	IT Equipment	Assets under construction	Total
	£'000	£'000	£'000	£'000	£'000
Cost					
At 1 April 2023	-	309	1,359	-	1,668
Additions	4,927	-	108	-	5,035
Gifted assets ¹³	(4,927)	-	-	-	(4,927)
Disposals	-	(1)	(91)	-	(92)
At 31 March 2024	-	308	1,376	-	1,684
Additions	1,984	-	90	399	2,473
Gifted assets ¹³	(1,984)	-	-	(399)	(2,383)
Disposals	-	(33)	(856)	-	(889)
Reclassification	-	1	(1)	-	-
At 31 March 2025	-	276	609	-	885
Depreciation					
At 1 April 2023	-	261	1,109	-	1,370
Charge for year	-	23	145	-	168
Disposals	-	1	(91)	-	(90)
At 31 March 2024	-	285	1,163	-	1,448
Charge for year	-	23	111	-	134
Disposals	-	(33)	(856)	-	(889)
Reclassification	-	1	(1)	-	-
At 31 March 2025	-	276	417	-	693
Net book value					
At 31 March 2024	-	23	213	-	236
At 31 March 2025	-	-	192	-	192

¹³ Sport England has gifted assets to its subsidiary, The Sports Council Trust Company. The assets gifted are relevant to the operational activities of the National sports centres. All assets are owned; no assets are supported by either finance leases or PFI contracts.

10 Right-of-use assets

	Group £'000
Cost	
At 1 April 2023	303
Additions	274
Disposals	(1)
At 31 March 2024	576
Disposals	–
At 31 March 2025	576
Depreciation	
At 1 April 2023	225
Charge for year	29
Disposal	(2)
At 31 March 2024	252
Charge for year	51
Disposal	–
At 31 March 2025	303
Net book value	
At 31 March 2024	324
At 31 March 2025	273

Right-of-use assets are in respect of leased properties, being the office at Loughborough.

Leases are held in the name of The Sports Council Trust Company and are recharged to Sport England. In the prior year, the asset was incorrectly shown as a Council asset. This has been corrected in the current year. Refer to note 17 for details of the associated Lease liabilities.

11 Intangible assets

	Group			Council		
	IT Software	Assets under Construction	Total	IT Software	Assets under Construction	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Cost						
At 1 April 2023	5,034	396	5,430	4,895	396	5,291
Additions	11	1,379	1,390	11	1,379	1,390
Disposals	-	-	-	1	-	1
At 31 March 2024	5,045	1,775	6,820	4,907	1,775	6,682
Additions	(3)	260	257	(3)	260	257
Reclassification	977	(977)	-	977	(977)	-
Disposals	(2,033)	-	(2,033)	(2,033)	-	(2,033)
Impairment	-	(345)	(345)	-	(345)	(345)
At 31 March 2025	3,986	713	4,699	3,848	713	4,561
Depreciation						
At 1 April 2023	4,795	172	4,967	4,748	172	4,920
Charge for year	135	-	135	89	-	89
Disposal	(1)	1	-	-	1	1
At 31 March 2024	4,929	173	5,102	4,837	173	5,010
Charge for year	433	-	433	387	-	387
Disposal	(2,033)	-	(2,033)	(2,033)	-	(2,033)
At 31 March 2025	3,329	173	3,502	3,191	173	3,364
Net book value						
At 31 March 2024	116	1,602	1,718	70	1,602	1,672
At 31 March 2025	657	540	1,197	657	540	1,197

Intangible assets comprise computer software and website development, which provides ongoing economic benefits.

Additions include costs incurred for the finance and grant management systems development.

12 Financial assets

Listed stocks and securities

	Group		Council	
	2024-25	2023-24	2024-25	2023-24
	£'000	£'000	£'000	£'000
Market value at 1 April	878	814	-	-
Revaluation of financial asset	9	64	-	-
Market value at 31 March	887	878	-	-

Listed stocks and securities relate to a managed investment fund held by The Sports Council Trust Company in the Sarasin Endowments Fund managed by Sarasin & Partners. These investments are held for medium to long-term strategic purposes. The holding is classified as 'not held for trading'.

The historical cost of the asset at 31 March 2025 was £0.7 million (2023-24: £0.7 million).

The income received on the investment fund for the year to 31 March 2025 was £25k (2023-24: £24k).

The following subsidiaries are included in the consolidated results for The English Sports Council Group:

Company and Country of Incorporation	Financial Activity	Proportion held:	Status of Subsidiary	Total reserves at 31 March		Net Expenditure/ (Income) at 31 March	
The Sports Council Trust Company	Charitable Trust dedicated to promotion of sport	Sole member 100% guarantor	Active	2025	£128.2m	2025	£1.0m
(England and Wales)				2024	£126.7m	2024	£(0.3)m
English Sports Development Trust Limited	Media buying for Sport England activity campaigns	Sole member 100% guarantor	Active	2025	£431,000	2025	£nil
(England and Wales)				2024	£431,000	2024	£(139,000)

The English Sports Council is the sole member and parent body of both subsidiaries.

The registered office of both subsidiaries is Sport Park, 3 Oakwood Drive, Loughborough, Leicestershire, England, LE13 3QF

Annual report and accounts of both subsidiaries are available from www.gov.uk and www.sportengland.org

13 Trade and other receivables

	GROUP		COUNCIL	
	2024-25	2023-24	2024-25	2023-24
	£000	£000	£000	£000
Trade receivables	161	548	138	512
Other receivables	948	874	948	874
Staff travel loans	1	-	1	-
Prepayments and accrued income	1,530	1,334	1,277	1,103
Sport England Lottery Fund	5,053	3,776	4,791	3,514
Total	7,693	6,532	7,155	6,003

In the prior year, the recharge of lease costs (£262k) was incorrectly shown as a Council receivable with the Lottery Fund which has been corrected in the current year.

14 Cash and cash equivalents

	GROUP		COUNCIL	
	2024-25	2023-24	2024-25	2023-24
	£000	£000	£000	£000
Balance at 1 April	19,038	6,565	18,588	5,985
Net change in cash and cash equivalents	(5,248)	12,473	(5,156)	12,603
Balance at 31 March	13,790	19,038	13,432	18,588
Balances held with commercial banks	13,790	19,038	13,432	18,588

15 Grants outstanding

	GROUP		COUNCIL	
	2024-25	2023-24	2024-25	2023-24
	£000	£000	£000	£000
Grants outstanding	162,121	140,520	162,121	140,520

Future commitments

As at 31 March 2025, Sport England had entered into future commitments to pay grants to award recipients in respect of their approved programmes. Commitments are recognised for each year, on the undertaking that continued funding is dependent on Grant-in-Aid being available to Sport England in those future years and that the recipient continues to deliver its agreed programme of activity. These commitments have not been recognised in the Statement of comprehensive net expenditure or the Statement of financial position and are shown below:

	2024-25	2023-24
	£'000	£'000
2024-25	-	120,031
2025-26	127,363	14,621
2026-27	37,002	11,234
2027-28	26,658	-
2028-29	26,633	-
	217,656	145,886

16 Trade and other payables

	GROUP		COUNCIL	
	2024-25	2023-24	2024-25	2023-24
	£000	£000	£000	£000
Trade payables	2,239	2,294	2,239	2,289
Corporation tax	127	229	127	183
Accruals	3,736	4,910	3,451	4,687
Other payables	726	573	726	573
The Sports Council Trust Company	-	-	32	69
English Sports Development Trust Ltd	-	-	431	411
Total	6,828	8,006	7,006	8,212

17 Lease liability

	GROUP	
	2024-25	2023-24
	£000	£000
No later than 1 year	57	57
Later than 1 year and no later than 5 years	228	228
Later than 5 years	23	80
Total undiscounted lease liabilities at 31 March	308	365
Future finance charges	(19)	(26)
Total lease liabilities at 31 March	289	339
Net present value of lease liabilities		
No later than 1 year	51	50
Later than 1 year and no later than 5 years	215	211
Later than 5 years	23	78
Total	289	339

Leases are held in the name of The Sports Council Trust Company and are recharged to Sport England. In the prior year, the liabilities were incorrectly shown as a Council liability which has been corrected in the current year.

18 Provisions

Amounts falling due within one year:	GROUP		COUNCIL	
	2024-25	2023-24	2024-25	2023-24
	£000	£000	£000	£000
Balance at 1 April	100	554	-	-
Provision reversal	(100)	(454)	-	-
Balance at 31 March	-	100	-	-

The provision is dilapidations for Bloomsbury Street. The lease expired in November 2022 with no option to extend. Provisions were made following a series of assessments since the lease expiry totalling £554k. Following negotiations between the landlord and DCMS, a settlement is expected within the following year from funds previously paid and the provision was released based on advice from the landlord and their knowledge of the final settlement.



19 Pension liabilities

Sport England has a defined benefit scheme (benefits based on final salary) with the London Pension Fund Authority (LPFA) which was closed to new members on 30 September 2005. Sport England also operates a Group Personal Pension Plan (GPPP) defined contribution scheme which is available to employees who commenced service from 1 October 2005 onwards.

Defined benefit LPFA scheme

Sport England is one of a large number of employers whose staff participates in the scheme, however the information given in this note relates only to the Sport England Exchequer portion.

The administering authority for the Fund is the LPFA. The LPFA Board oversees the management of the Fund while the day-to-day fund administration is undertaken by the Local Pensions Partnership in accordance with the Local Government Pension Scheme Regulations 2013.

The amounts disclosed in these accounts are the portion deemed to be apportioned to the Grant-in-Aid funded part of the scheme. As all scheme members are or were employees of Sport England, the pension deficit recorded in the Lottery Accounts would become part of the Grant-in-Aid pension deficit in the event of the Lottery Fund being wound up.

The scheme is funded by employee and employer contributions at actuarially determined rates based on current members. Additional employer contributions are paid into the scheme to reduce the deficit as advised by the scheme's actuaries based on triennial valuations. The most recent triennial valuation was at 31 March 2022. Sport England will also make additional voluntary contributions to the scheme where it is appropriate and there is funding is available to do so.

Under Sport England's management agreement with its sponsoring department DCMS, all assets and liabilities on the defined benefit scheme will be passed to a successor body if Sport England were to be wound up. If there was no successor body, then the assets and liabilities would revert to DCMS.

In December 2018, there was a Court of Appeal judgment in relation to the McCloud and Sargeant cases which relate to age discrimination in the Judicial and Fire Service pension schemes respectively. In June 2019, the Government was refused leave to appeal and the Government Actuary Department developed a methodology to estimate the impact of this judgment on those bodies that are part of the Local Government Pension Scheme. The impact based on this initial methodology has been included in the figures presented here at 31 March 2025.

The Ministry of Housing, Communities and Local Government (MHCLG) initiated a consultation into its proposals following this case in July 2020, the results of which may further inform how the impact of this case on pension liabilities and service costs is evaluated. The impact of any changes proposed in the consultation is not expected to be material. Any future developments arising from the consultation will therefore be considered in the valuation of the pension liability as of 31 March 2025.

The scheme continues to consider the potential impact of the High Court & Court of Appeal judgements in the Virgin Media (VM) litigation. The VM litigation relates to amendments made to private sector and not public service schemes, and as a result it does not expressly deal with whether s37 confirmations are required for relevant amendments made to public service schemes.

Public service scheme amendments during the relevant period would have been made by legislation (i.e. by primary legislation or regulations). The general position in public law is that legislation remains valid law until it is revoked or repealed by subsequent legislation or in the case of regulations specifically declared void by a court. The scheme therefore continues to administer benefits and recognise liabilities in accordance with the relevant scheme regulations currently in force.

The tables below show employee contribution rates and employer contributions for 2024-25 and 2023-24 and those that are expected to be made in 2025-26 for the Exchequer portion of the scheme.

Employee contribution rates

2024-25 salary range		2023-24 salary range	
Up to £17,600	5.5%	Up to £16,500	5.5%
£17,601-£27,600	5.8%	£16,501-£25,900	5.8%
£27,601-£44,900	6.5%	£25,901-£42,100	6.5%
£44,901-£56,800	6.8%	£42,101-£53,300	6.8%
£56,801-£79,700	8.5%	£53,301-£74,700	8.5%
£79,701-£112,900	9.9%	£74,701-£105,900	9.9%
£112,901-£133,100	10.5%	£105,901-£124,800	10.5%
£133,100-£199,700	11.4%	£124,801-£187,200	11.4%
Over £199,701	12.5%	Over £187,201	12.5%

Minimum employer contributions rates

	2025-26	2024-25	2023-24
% Employer contributions	6.4%	6.4%	6.4%

International Accounting Standard IAS 19 Employees Benefits requires the disclosure of additional information, in respect of the Sport England's superannuation scheme. The information has been provided by the LPFA's consulting actuaries, Barnett Waddingham. The actuaries have not made separate valuations for the Sport England Exchequer and Lottery liabilities.

The apportionment of the liability between Exchequer and Lottery is set out in the accounting policies (note 1.6).

The following information relates to the scheme as a whole:

Employer membership statistics (Sport England)

	Number	Salaries/pensions £'000	Average age
Actives	39	2,131	53
Deferred pensioners	395	1,622	55
Pensioners	472	3,926	72
Unfunded pensioners	115	428	75

Represents membership data as at 31 March 2022 receiving funded and unfunded benefits.

Financial assumptions (expressed as weighted average)

	2025 % per annum	2024 % per annum	2023 % per annum
Price increases – RPI	3.25%	3.30%	3.30%
Price increases – CPI	2.90%	2.95%	2.90%
Salary increase	3.90%	3.95%	3.90%
Pension increase	2.90%	2.95%	2.90%
Discount rate	5.75%	4.90%	4.80%

Life expectancy assumptions from age 65

		2024–25 Years	2023–24 Years
Retiring today	Males	21.4	21.4
	Females	24.3	24.2
Retiring in 20 years	Males	22.9	22.9
	Females	25.4	25.4

The following information relates to the Exchequer portion of the fund only:

Statement of financial position disclosure

	2024-25	2023-24
	£'000	£'000
Present value of funded liabilities	(40,170)	(45,559)
Fair value of employer assets	54,678	55,251
Present value of unfunded liabilities	(2,281)	(2,453)
Impact of asset ceiling	(15,236)	(10,286)
Net liability in the Statement of financial position	(3,009)	(3,047)
Liabilities	(42,451)	(48,012)
Assets	54,678	55,251
Impact of asset ceiling	(15,236)	(10,286)
Net liability in the Statement of financial position	(3,009)	(3,047)

Amounts recognised in the Statement of Comprehensive Net Expenditure

	2024-25	2023-24
	£'000	£'000
Service cost	115	116
Net interest on the net defined benefit liability	87	(21)
Administration expenses	14	13
Total	216	108

Remeasurement of the defined liability in Other Comprehensive Income

	2024-25	2023-24
	£'000	£'000
Return on plan assets in excess of interest	(967)	1,657
Change in financial assumptions	5,195	345
Change in demographic assumptions	114	591
Experience gain/(loss)	136	(154)
Changes in effect of asset ceiling	(4,446)	(4,738)
Total	32	(2,299)

Changes in the present value of the defined benefit obligation

	2024-25	2023-24
	£'000	£'000
Opening defined benefit obligation	48,012	48,444
Service costs	115	116
Interest costs	2,292	2,277
Change in demographic assumptions	(114)	(591)
Change in financial assumptions	(5,195)	(345)
Contribution by members	61	62
Estimated unfunded benefits paid	(174)	(175)
Estimated benefits paid	(2,410)	(1,930)
Experience gains	(136)	154
Closing defined benefit obligation	42,451	48,012

In order to value the employer's liabilities as at 31 March 2025, Barnett Waddingham have rolled forward the actuarial value of the liabilities reported for the latest full funding valuation, using financial assumptions compliant with IAS 19. The full actuarial valuation involved projecting future cash flows to be paid from the fund and placing a value on them. These cash flows include pensions currently being paid to members of the fund as well as pensions (and lump sums) that may be payable in future to members of the fund or their dependants. These pensions are linked to inflation and will normally be payable on retirement for the life of the member or a dependant following a member's death.

It is not possible to assess the accuracy of the estimated liability as at 31 March 2025 without completing a full valuation. The actuary is satisfied that the approach of rolling forward the previous valuation to 31 March 2025 should not introduce any material distortions in the results provided that the actual experience of Sport England and the Fund has been broadly in line with the underlying assumptions and the structure of the liabilities is substantially the same as the latest formal valuation.

Changes in the fair value of the plan assets

	2024-25	2023-24
	£'000	£'000
Opening fair value of employer assets	55,251	52,916
Interest on assets	2,709	2,552
Return on assets less interest	(967)	1,657
Administration expenses	(14)	(13)
Contributions by members	61	62
Contributions by employer	222	182
Estimated benefits paid	(2,584)	(2,105)
Closing fair value of employer assets	54,678	55,251

The major categories of plan assets as a percentage of total plan assets

	2024-25		2023-24	
	£'000	%	£'000	%
Equities	32,249	60	33,453	61
Target Return Portfolio	9,930	18	9,531	17
Infrastructure	6,237	11	6,347	11
Property	4,983	9	5,054	9
Cash	1,279	2	866	2
Total	54,678	100	55,251	100

To calculate the asset share, Barnett Waddingham have rolled forward the assets allowing for contributions paid into and estimated benefits paid from, the fund by and in respect of the employer investment returns, and its employees. They also make an allowance for administration expenses which are paid in respect of the fund. For the purposes of their calculations, they distribute fund administration expenses among the employers in the fund in proportion to their individual asset shares.

Reconciliation of asset ceiling

	2024-25	2023-24
	£'000	£'000
Opening impact of asset ceiling	10,286	5,294
Actuarial losses	4,446	4,738
Interest on impact of asset ceiling	504	254
Closing impact of asset ceiling	15,236	10,286

The asset ceiling is the present value of any economic benefit available to Sport England in the form of refunds or reduced future employer contributions. The calculation of the asset ceiling has followed the actuary's interpretation of IFRIC14.

The calculations assume that:

- There is no prospect of Sport England having an unconditional right to a refund of surplus on the basis that such a payment would be at the discretion of the fund.
- Sport England is an admitted body. As Sport England is closed to new entrants to this scheme so the appropriate period of participation to consider is the future working life of the active members.
- Primary contributions are considered to be a minimum funding requirement (MFR). It has been assumed the Sport England can benefit from their negative secondary contributions. The appropriate period of assessment for the present value of the negative secondary contributions is the lesser of their expected participation period and the surplus spreading period.

Sensitivity analysis

Participating in this defined benefit pension scheme means that Sport England is exposed to a number of risks, including investment and interest rate risk with regards to the market values and returns of the fund assets. The benefits of the fund are also linked to inflation, while the fund assets are not, which gives rise to a risk that deficits may emerge as a result of this. There are also demographic risks, for example that members of the fund live longer than has been assumed.

In addition, as many unrelated employers participate in the London Pension Fund Authority Pension Fund, there is an orphan liability risk where employers leave the Fund but with insufficient assets to cover their pension obligations so that the difference may fall on the remaining employers.

All of the risks above may also benefit Sport England e.g. higher than expected investment returns or employers leaving the Fund with excess assets which eventually get inherited by the remaining employers.

The sensitivity of the Sport England pension liability to changes in assumptions is as follows:

	£'000	£'000	£'000
Adjustment to discount rate	+0.1%	0.0%	-0.1%
Present value of total obligation	41,926	42,451	42,989
Projected service cost	83	86	89
Adjustment to long-term salary increase	+0.1%	0.0%	-0.1%
Present value of total obligation	42,481	42,451	42,423
Projected service cost	86	86	86
Adjustment to pension increases and deferred revaluation	+0.1%	0.0%	-0.1%
Present value of total obligation	42,974	42,451	41,939
Projected service cost	89	86	83
Adjustment to life expectancy assumption	+ 1 Year	None	- 1 Year
Present value of total obligation	44,014	42,451	40,950
Projected service cost	89	86	83

Projected employer contributions to schemes

Year to 31 March 2025

	£'000
Service cost	103
Net interest on the defined liability	102
Administration expenses	17
Total loss/(profit)	222
Employer contribution	48

These projections are based on the assumptions as at 31 March 2025. The figures exclude the capitalised cost of any early retirements or augmentations which may occur after 31 March 2025.

Defined contribution Aviva GPPP

Employer contributions for staff members of this scheme for the year ended 31 March 2025 were £702k (2023-24: £577k). There were no amounts outstanding or pre-paid at 31 March 2025 (2023-24: £nil).

Contribution rates¹⁴

Employee	Employer
3.0%	5.0% ¹⁵
4.0%	5.0%
5.0%	8.0%
6.5%	11.0%
8.0%	11.0%
10.0%	11.0%

¹⁴ Contribution rates apply to all salary levels

¹⁵ Relates to auto enrolment

20 Contingent liabilities

Contributions towards property, plant and equipment

In 1979, the Football Association (FA) contributed £500,000 towards the construction of a hostel at Lilleshall National Sports Centre. A management agreement with the FA was entered into by Sport England which enabled the FA to run the Vauxhall School at the Centre which closed in July 1999. The Management Agreement continues to remain in place and at the present time, the accommodation is used by the FA's Medical and Education Units. If Sport England were to terminate the agreement at any time before 2039, then a proportion of the £500,000 would fall due to be paid to the FA calculated by the reference to effluxion of time. The Board consider it unlikely that the agreement will be terminated by Sport England.

21 Capital commitments

The Group had capital commitments contracted but not provided for in the financial statements as at 31 March 2025 amounting to £76,000 (2023-24: £61,000).

22 Revaluation reserves – Group

Land and Buildings

	2024-25	Restated 2023-24
	£000	£000
Balance at 1 April	64,615	59,041
Surplus owing to revaluation of properties	2,599	8,770
Transfer between general reserve	-	-
Correction of historic NBV	-	(5,152)
Amortisation of revaluation reserve to income and expenditure account	(1,782)	1,956
Balance at 31 March	65,432	64,615

A restatement of the prior year has been performed to correct the recording of the historic cost of buildings and resultant depreciation in that year. Please refer to note 28.

For further detail relating to the surplus owing to the revaluation of properties, see note 9.1 Property, plant and equipment – Group.

23 Reconciliation of net operating expenditure to net cash outflow from operating activities

	GROUP		COUNCIL	
	2024-25	Restated 2023-24	2024-25	2023-24
	£000	£000	£000	£000
Net operating expenditure	(206,310)	(239,308)	(205,112)	(239,571)
Depreciation of non-current assets	4,331	4,233	521	257
Impairment of non-current assets	125	876	345	-
Disposal of non-current assets	-	1	-	1
Net interest on net defined benefit liability and administration costs	101	(8)	101	(8)
(Decrease)/increase in receivables	(1,161)	7,072	(1,152)	7,061
(Decrease)/increase in payables	(1,076)	694	(1,150)	564
Increase/(decrease) in grants outstanding	21,601	53,196	21,601	53,196
(Decrease)/increase in lease liabilities	(50)	247	-	-
Decrease in provisions	(100)	(454)	-	-
LPFA service costs	115	116	115	116
LPFA employer contributions	(222)	(182)	(222)	(182)
Gifted assets	-	1	2,383	4,927
Taxation	(229)	(54)	(183)	(54)
Interest received	519	744	512	737
Finance costs	(2)	(10)	-	-
Net cash (outflow) from operating activities	(182,358)	(172,836)	(182,241)	(172,956)

A restatement of the prior year has been performed to correct the recording of the historic cost of buildings and resultant depreciation in that year. Please refer to note 28.

In the prior year, the right-of-use assets and liabilities were incorrectly shown as relating to Council, so these numbers and associated balances have been corrected in the current year.

24 Related party transactions

The following table details where Key Management Personnel (Board and Committee Members, Executive Directors and principal decision makers) declared a current or past interest relating to Sport England's Exchequer funding.

Details of remuneration for key management personnel can be found in the remuneration and staff report within the Accountability Report.

The related party transactions are in relation to:

- Grant awards made during the year ended 31 March 2025. Lapsed or revoked grants are shown in brackets.
- Grant awards unpaid at 31 March 2025.
- Other operating (income)/expenditure during the year ended 31 March 2025.
- Other receivables/(payables) at 31 March 2025.

In a number of cases, there may be relationships not disclosed in the tables below as a result of no awards being made to the third party during the year.

Key management personnel	Grants awarded in FY2024-25 £'000	Grants payable at 31 March 2025 £'000	(Income)/ expenditure in FY2024-25 £'000	Other receivables/ (payables) at 31 March 2025 £'000	Organisation	Relationship type
Tim Hollingsworth	103,853	(117,749)	-	-	Football Foundation	Board Member
	39	(39)	-	-	University of Bath	Board Member
Phil Smith	-	-	3	-	Manchester Metropolitan University	Immediate Family: Member
Chris Boardman	222	(51)	(76)	6	UK Sport	Member
Natalie Daniels	(136)	-	-	-	Bristol City Council	Immediate Family: Employee
Graeme Dell	3,475	-	-	-	The Football Association	Advisor
Jason Fergus	-	-	20	-	Active Essex	Director
David Mahoney	200	-	-	-	England and Wales Cricket Board	Advisor
Elena Narozanski	103,853	(117,749)	-	-	Football Foundation	Trustee
Helene Raynsford	-	-	1	-	British Paralympic Association	Trustee and Chair of Athlete's Commission
	-	-	12	-	UK Active	Task Force Member

Sport England is a non-departmental public body sponsored by the Department for Culture, Media and Sport (DCMS).

DCMS is regarded as a related party and during the year Sport England had material transactions with DCMS.

Sport England has two subsidiaries that are also regarded as related parties. There were material transactions with The Sports Council Trust Company during the year, and with the English Sports Development Trust Limited.

The English Sports Council National Lottery Distribution Fund is also a related party as there were material transactions during the year.

At year end, Sport England had the following balances outstanding with other Government bodies:

	Receivables		Payables	
	2024-25	2023-24	2024-25	2023-24
	£000	£000	£000	£000
Balances with other DCMS Government bodies	-	-	(51)	-
Balances with other central Government bodies	770	744	(127)	(229)
Balances with academies	-	-	(31)	(204)
Balances with local authorities	-	-	(41,097)	(61,532)
Balances with NHS trusts	-	-	-	(1)

During the year, Sport England had the following transactions with other Government bodies:

	Income		Expenditure	
	2024-25 £000	2023-24 £000	2024-25 £000	2023-24 £000
Transactions with other DCMS Government bodies	8	146	(154)	(547)
Transactions with other central Government bodies	-	-	(898)	(1,010)
Transactions with academies	-	-	(8,973)	(6,196)
Transactions with local authorities	-	-	(14,091)	(69,146)
Transactions with NHS trusts	-	-	-	(14)



25 Derivatives and other financial instruments

Sport England Exchequer relies mainly on Grant-in-Aid funding to finance its operations. Other than items such as trade receivables and trade payables that arise from its operations and cash resources, it holds no other financial instruments nor enters into derivative transactions.

Sport England Exchequer performs all transactions in Pound Sterling and therefore has no currency exchange risk. Sport England does not enter into any forward foreign currency contracts or similar financial instruments.

The Sports Council Trust Company holds a financial instrument listed in the United Kingdom. The return from investments is not material: £32k (2023-24: £24k). Due to the value of the investment held by The Sports Council Trust Company, Sport England is not exposed to significant market risk. The Board of The Sports Council Trust Company regularly undertakes reviews to mitigate the risks of performance of this instrument.

Sport England Exchequer does not borrow money and therefore has no exposure to interest rate risk or liquidity risk in this regard. Cash balances are held in commercial bank accounts and attract market rates of interest. Sport England Exchequer does not enter into any interest rate swaps or similar financial instruments.

26 Ultimate parent body and domicile

Sport England is the trading name of The English Sports Council (ESC) and is funded through a combination of National Lottery funding and Grant-in-Aid from the Department for Culture, Media and Sport, which classifies the ESC as a non- departmental government body.

The ESC was originally established by Royal Charter in 1972 (as The Sports Council); this was amended in 1996 and from 1 January 1997 the ESC was launched. The organisation is domiciled in the UK. The accounts of ESC Group are available from its registered office at Sport Park, 3 Oakwood Drive, Loughborough, Leicestershire, England, LE13 3QF.

27 Events after the reporting period

There were no post-balance sheet events between the year end and when the accounts were authorised for issue on the date the Comptroller and Auditor General certified the accounts. The financial accounts do not reflect events after this date.

28 Prior year adjustments

The financial statements have been restated to incorporate the impact of a material error in the calculation of the historic cost of buildings and classification of some Property, Plant and Equipment (PPE) in Sport England's subsidiary, the Sports Council Trust Company Limited. As a result, the restatement only affects the Group numbers for the prior year.

During the year, a review of the fixed assets register of the above subsidiary had found that several assets were no longer in use and/or assets have been acquired where the replaced asset was not removed from the register. Due to uncertainty as to when some of these assets were disposed and the extended period over which some building modifications were made, it has been assumed that these all took place at the end of the 2023-24 financial year. When applied to previous years, this resulted in a small change in net assets as at 31 March 2024. The restatement adjustment has decreased the value of the general reserve and increased the value of the revaluation reserve. The gain on revaluation of fixed assets and the associated depreciation and impairment for assets reclassified out of buildings into another PPE heading, have also changed.

There is no impact of this restatement on the opening 2023-24 position as at 1 April 2023.

Statement of comprehensive net expenditure 2023–24 (extract)

	Group		
	Restated	Previously stated	Adjustment
	£000	£000	£000
Operating costs	(8,511)	(8,333)	(178)
Net operating expenditure before interest, dividends and tax	(239,308)	(239,130)	(178)
Net operating expenditure for the year	(238,779)	(238,601)	(178)
Surplus owing to revaluation of properties	8,770	2,746	6,024
Total other net comprehensive income	6,535	511	6,024
Total Comprehensive Expenditure for the year	(232,244)	(238,090)	5,846

Statement of financial position 2023–24 (extract)

	Group		
	Restated	Previously stated	Adjustment
	£000	£000	£000
Property, plant and equipment	126,284	125,590	694
Total assets	154,774	154,080	694
Net assets	2,762	2,068	694
Reserves	2,762	2,068	694

Statement of changes in taxpayer's equity 2023-24 – Group (extract)

	Revaluation reserve			General reserve		
	Restat- ed £'000	Previ- ously stated £'000	Adjust- ment £'000	Restated £000	Previ- ously stated £000	Adjust- ment £000
Balance at 1 April 2023	59,041	59,041	-	(10,045)	(10,045)	-
Net operating expenditure for the year	-	-	-	(238,779)	(238,601)	(178)
Surplus owing to revaluation of properties	8,770	2,746	6,024	-	-	-
Correction of historic NBV	(5,152)	-	(5,152)	-	-	-
Amortisation of revaluation reserve to General Reserve	1,956	(1,705)	3,661	(1,956)	1,705	(3,661)
Balance at 31 March 2024	64,615	60,082	4,533	(58,806)	(54,967)	(3,839)

Note 7 Operating costs (extract)

	Group		
	Restated £000	Previously stated £000	Adjustment £000
Depreciation	4,233	4,089	144
Impairment of non-current assets	876	842	34
Total	8,511	8,333	178

Note 9.1 Property, plant and equipment – Group (extract)

	Buildings and Bund		Equipment		Total Ad-justment
	Restated	Previously stated	Restated	Previously stated	
	£000	£000	£000	£000	£000
Cost					
At 1 April 2023	141,603	141,603	2,551	2,551	–
Additions	4,442	4,442	474	474	–
Disposals	(1)	(1)	(910)	(2)	(908)
Revaluation	9,507	3,483	–	–	6,024
Impairment	(874)	(840)	–	–	(34)
Write-down	(7,846)	–	(122)	–	(7,968)
Reclassifications	(1,163)	(61)	1,401	299	–
At 31 March 2024	145,668	148,626	3,394	3,322	(2,886)
Depreciation					
At 1 April 2023	(40,804)	(40,804)	(2,398)	(2,398)	–
Charge for year	(3,702)	(3,689)	(207)	(76)	(144)
Disposals	(3)	(3)	913	5	908
Write-down	2,926	–	(110)	–	2,816
Reclassifications	105	60	(105)	(60)	–
At 31 March 2024	(41,478)	(44,436)	(1,907)	(2,529)	3,580
Net book value					
At 31 March 2024	104,190	104,190	1,487	793	694

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 English Sports Council National Lottery Distribution Fund for the year ended 31 March 2025 under the National Lottery etc. Act 1993.

The financial statements comprise the English Sports Council National Lottery Distribution Fund's

- Statement of Financial Position as at 31 March 2025;
- Statement of Comprehensive Net Income, Statement of Cash Flows and Statement of Changes in Equity for the year then ended; and
- the related notes including the significant accounting policies.

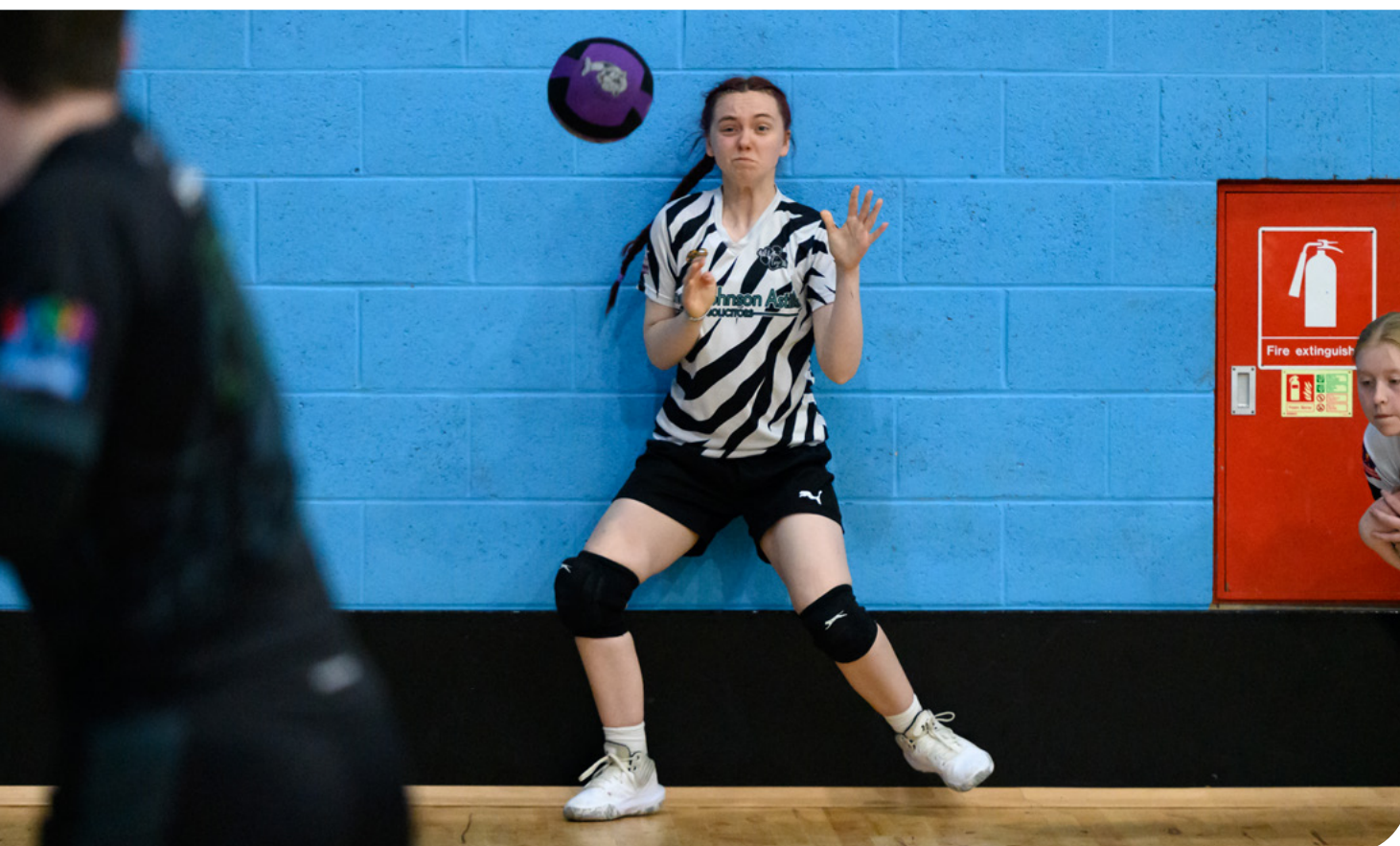
The financial reporting framework that has been applied in the preparation of the financial statements is applicable law and UK adopted International Accounting Standards.

In my opinion, the financial statements:

- give a true and fair view of the state of the English Sports Council National Lottery Distribution Fund's affairs as at 31 March 2025 and its net Income for the year then ended; and
- have been properly prepared in accordance with the National Lottery etc. Act 1993 and Secretary of State directions issued thereunder.

OPINION ON REGULARITY

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



BASIS FOR OPINIONS

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs UK), applicable law and Practice Note 10 Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom (2024). My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my certificate.

Those standards require me and my staff to comply with the Financial Reporting Council's Revised Ethical Standard 2024. I am independent of the English Sports Council National Lottery Distribution Fund in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK. My staff and I have fulfilled our other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, I have concluded that the English Sports Council National Lottery Distribution Fund'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 English Sports Council National Lottery Distribution Fund's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

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

OTHER INFORMATION

The other information comprises information included in the Performance Report and Accountability Report but does not include the financial statements and my auditor's certificate and 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 certificate, I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

OPINION ON OTHER MATTERS

In my opinion, the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with Secretary of State directions issued under the National Lottery etc. Act 1993.

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

- the parts of the Accountability Report subject to audit have been properly prepared in accordance with Secretary of State directions made under the National Lottery etc. Act 1993; and
- the information given in the Performance and Accountability Reports for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with the applicable legal requirements.

MATTERS ON WHICH I REPORT BY EXCEPTION

In the light of the knowledge and understanding of the English Sports Council National Lottery Distribution Fund and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance and Accountability Reports.

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

- adequate accounting records have not been kept by the English Sports Council National Lottery Distribution Fund or returns adequate for my audit have not been received from branches not visited by my staff; or

- I have not received all of the information and explanations I require for my audit; or
- the financial statements and the parts of the Accountability Report subject to audit are not in agreement with the accounting records and returns; or
- certain disclosures of remuneration specified by HM Treasury's Government Financial Reporting Manual have not been made or parts of the Remuneration and Staff Report to be audited is not in agreement with the accounting records and returns; or
- the Governance Statement does not reflect compliance with HM Treasury's guidance.

RESPONSIBILITIES OF THE ACCOUNTING OFFICER FOR THE FINANCIAL STATEMENTS

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

- maintaining proper accounting records;
- providing the C&AG with access to all information of which management is aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
- providing the C&AG with additional information and explanations needed for his audit;
- providing the C&AG with unrestricted access to persons within the English Sports Council National Lottery Distribution Fund from whom the auditor determines it necessary to obtain audit evidence;

- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statement to be free from material misstatement, whether due to fraud or error;
- preparing financial statements which give a true and fair view in accordance with Secretary of State directions issued under the National Lottery etc. Act 1993;
- preparing the annual report, which includes the Remuneration and Staff Report, in accordance with Secretary of State directions issued under the National Lottery etc. Act 1993; and
- assessing English Sports Council National Lottery Distribution Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by English Sports Council National Lottery Distribution Fund 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 National Lottery etc. Act 1993.

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

Extent to which the audit was considered capable of detecting non-compliance with laws and regulations including fraud

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulations, including fraud. The extent to which my procedures are capable of detecting non-compliance with laws and regulations, including fraud, is detailed below.

Identifying and assessing potential risks related to non-compliance with laws and regulations, including fraud

In identifying and assessing risks of material misstatement in respect of non-compliance with laws and regulations, including fraud, I:

- considered the nature of the sector, control environment and operational performance including the design of the English Sports Council National Lottery Distribution Fund's accounting policies.
- inquired of management, English Sports Council National Lottery Distribution Fund's head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the English Sports Council National Lottery Distribution Fund's policies and procedures on:
 - identifying, evaluating and complying with laws and regulations;
 - detecting and responding to the risks of fraud; and
- the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations including the English Sports Council National Lottery Distribution Fund's controls relating to the English Sports Council National Lottery Distribution Fund's compliance with the National Lottery etc. Act 1993 and *Managing Public Money*;
- inquired of management, the English Sports Council National Lottery Distribution Fund's head of internal audit and those charged with governance whether:

- they were aware of any instances of non-compliance with laws and regulations;
- they had knowledge of any actual, suspected, or alleged fraud;
- discussed with the engagement team and external specialists, including pensions experts on areas where specialist expertise was engaged on the audit, regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, I considered the opportunities and incentives that may exist within the English Sports Council National Lottery Distribution Fund for fraud and identified the greatest potential for fraud in the following areas: posting of unusual journals, complex transactions, bias in management estimates and regularity of grant expenditure. In common with all audits under ISAs (UK), I am required to perform specific procedures to respond to the risk of management override.

I obtained an understanding of the English Sports Council National Lottery Distribution Fund's framework of authority and other legal and regulatory frameworks in which the English Sports Council National Lottery Distribution Fund operates. I focused on those laws and regulations that had a direct effect on material amounts and disclosures in the financial statements or that had a fundamental effect on the operations of the English Sports Council National Lottery Distribution Fund. The key laws and regulations I considered in this context included the National Lottery etc. Act 1993, Managing Public Money, employment law and pensions legislation.

I considered the controls in place at English Sports Council National Lottery Distribution Fund to ensure regularity of grant expenditure.

Audit response to identified risk

To respond to the identified risks resulting from the above procedures:

- I reviewed the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described above as having direct effect on the financial statements;
- I enquired of management, the Audit, Risk & Governance Committee and in-house legal counsel concerning actual and potential litigation and claims;
- I reviewed minutes of meetings of those charged with governance and the Council and internal audit reports;
- in addressing the risk of fraud through management override of controls, I tested the appropriateness of journal entries and other adjustments; assessed whether the judgements on estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

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

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

Other auditor's responsibilities

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

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control I identify during my audit.

Report

I have no observations to make on these financial statements.

Gareth Davies

Comptroller and Auditor General

National Audit Office
157-197 Buckingham Palace Road
Victoria
London SW1W 9SP

10 December 2025

The English Sports Council National Lottery Distribution Fund Financial Statements for the year ended 31 March 2025



Statement of comprehensive net income for the year ended 31 March 2025

	Note	2024-25 £000	Restated 2023-24 £000
Income			
National Lottery share of proceeds	2	222,357	213,697
National Lottery Investment returns	2	10,693	10,412
Grant recoveries		520	818
Other income	3	617	581
Total income		234,187	225,508
Expenditure			
Grants made	4	(169,582)	(96,153)
Lapsed or revoked grants	4	9,442	11,350
Non-cash grants	5	(2,565)	(1,964)
Staff costs	6	(13,548)	(12,126)
Sport development costs	7	(7,789)	(7,277)
Other operating costs	8	(4,217)	(3,959)
Total expenditure		(188,259)	(110,129)
Net interest (cost)/income on the net defined benefit liability	13	(126)	30
Net income before taxation		45,802	115,409
Taxation charge		-	-
Net income for the year		45,802	115,409
Other Comprehensive Expenditure			
Remeasurement of defined benefit obligation	13	(2)	(3,253)
Total comprehensive net income		45,800	112,156

A restatement of the prior year has been performed to correct the recording of a grant award made in that year. Please refer to note 20.

All income and expenditure relates to continuing activities.

The notes on pages 256 to 294 form part of these financial statements.

Statement of financial position as at 31 March 2025

	Note	2024-25 £000	Restated 2023-24 £000
Current assets			
National Lottery Distribution Fund	2	226,453	219,553
Trade and other receivables	9	964	1,037
Cash and cash equivalents	10	1,267	1,899
Total current assets		228,684	222,489
Total assets		228,684	222,489
Current liabilities			
Trade and other payables	11	6,279	5,216
Grants payable	12	169,151	227,261
Total current liabilities		175,430	232,477
Non-current liabilities			
Grants payable	12	247,084	229,696
Net pension liabilities	13	1,599	1,545
Total non-current liabilities		248,683	231,241
Total liabilities		424,113	463,718
Assets less liabilities		(195,429)	(241,229)
Equity			
General reserve		(193,830)	(239,684)
Pension reserve		(1,599)	(1,545)
Total equity		(195,429)	(241,229)

A restatement of the prior year has been performed to correct the recording of a grant award made in that year. Please refer to note 20.



Simon Hayes

Chief Executive and
Accounting Officer
The English Sports Council
8 December 2025



Michelle Cracknell

Audit, Risk and Governance
Committee Chair
The English Sports Council
8 December 2025

The notes on pages 256 to 294 form part of these accounts.

Statement of cash flows for the year 31 March 2025

	2024-25 £000	Restated 2023-24 £000
Net income before taxation	49,802	115,409
Decrease/(increase) in trade and other receivables	73	(181)
Increase/(decrease) in trade and other payables	1,063	(4,925)
(Decrease) in grants payable	(44,722)	(86,219)
Transfer between reserves	52	(32)
(Increase)/decrease in NLDF	(6,900)	(23,559)
Net cash (outflow)/inflow from operating activities	(632)	493
Net (decrease)/increase in cash and cash equivalents	(632)	493
Cash and cash equivalents at 1 April	1,899	1,406
Cash and cash equivalents at 31 March	1,267	1,899

A restatement of the prior year has been performed to correct the recording of a grant award made in that year. Please refer to note 20.

All cash and cash equivalents are held in commercial banks.

The notes on pages 256 to 294 form part of these accounts.

Statement of changes in equity for the year ended 31 March 2025

	Note	Pension Reserve £000	General Reserve £000	Total £000
Balance at 1 April 2023		1,676	(355,061)	(353,385)
Net income for the year (restated)		-	115,409	115,409
Remeasurement of defined benefit obligation	13	(3,253)	-	(3,253)
Transfer between reserves		32	(32)	-
Balance at 31 March 2024 (restated)		(1,545)	(239,684)	(241,229)
Net income for the year		-	45,802	45,802
Remeasurement of defined benefit obligation	13	(2)	-	(2)
Transfer between reserves		(52)	52	-
Balance at 31 March 2025		(1,599)	(193,830)	(195,429)

A restatement of the prior year has been performed to correct the recording of a grant award made in that year. Please refer to note 20.

The notes on pages 256 to 294 form part of these accounts.

Notes to the accounts

1 Statement of accounting policies

These accounts have been prepared in accordance with the National Lottery etc. Act 1993 (as amended), the Lottery Accounts Direction issued thereunder by the Secretary of State for Culture, Media and Sport with the consent of HM Treasury and the 2024-25 Government Financial Reporting Manual (FReM) issued by HM Treasury. A copy of the Lottery Accounts Direction can be obtained from Sport England at Sport Park, 3 Oakwood Drive, Loughborough, Leicestershire, England, LE13 3QF.

The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be the most appropriate and which gives a true and fair view has been selected.

The particular policies adopted by the Sport England National Lottery Distribution Fund (Lottery) as set out and described below have been applied consistently to all periods presented in the accounts.

1.1 Accounting convention

The accounts have been prepared on a going concern basis under the historical cost convention modified by the revaluation of assets and liabilities to fair value and only reflects the activities associated with the Sport England Lottery.

Without limiting the information given, the accounts of the Sport England Lottery meet the requirements of the Companies Act 2006, the Accounting Standards issued or adopted by the International Accounting Standards Board, the HM Treasury guidance on the accounts of Non-Departmental Public Bodies as set out in the FreM, and the National Lottery etc. Act 1993 (as amended) in so far as those requirements are appropriate to the Sport England Lottery.

In compliance with Section 35 of the National Lottery etc. Act 1993 (as amended), the accounts cover the year to 31 March 2025. Comparative figures are shown for the year ended 31 March 2024.

A separate set of accounts has been prepared for Sport England activities funded from Grant-in-Aid, in accordance with the instructions issued by the Secretary of State for Culture, Media and Sport.

1.2 Going concern

Sport England continues to adopt the going concern concept in the preparation of the Sport England Lottery accounts.

Grant commitments for future years (note 12) have been entered into after consideration of the cash requirements of grant recipients (these can extend over a number of years) and after taking account of income projections informed by the Gambling Commission. In taking this view of future income, the Board assumes as a matter of public policy the continued operation of the Lottery.

There is expected to be no change to the continued provision of services by Sport England. Future financial provision has been made for Sport England's Lottery distribution activities through section 23 of the National Lottery etc. Act 1993.

1.3 National Lottery Distribution Fund

Funds with the National Lottery Distribution Fund (NLDF) are held through a combination of investments in government gilts and call notice deposits. The NLDF funds are classified by the NLDF as available for sale assets and are valued at market value. Gains or losses associated with the gilts held are accordingly accounted for in the NLDF accounts.

Sport England Lottery's share of proceeds is recognised on a receivable basis.

1.4 Income recognition

The recovery of grants is recognised as income on an accruals basis.

The conditions associated with grants permit the recovery and repayment of grants from the grant recipient. A recovery of an element or the entire grant paid can arise when the recipient of the grant fails to comply with the terms and conditions of the grant, or actual expenditure incurred by the recipient falls below the value of the grant that has been paid.

Government grants, including Lottery funding, in respect of capital and revenue expenditure are credited to the Statement of comprehensive net expenditure in the year in which the entitlement to the monies arise in accordance with the application of IAS 20 recommended by the FrEM.

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

1.5 Grants

Grant awards are accounted for as expenditure in the Statement of Comprehensive Net Expenditure and, until paid, as liabilities in the Statement of Financial Position, if they meet the definition of liabilities in IAS 37 as a legal or constructive obligation.

Grant awards which do not meet the definition of liabilities are not included in expenditure in the Statement of Comprehensive Net Expenditure but are disclosed as contingent liabilities in note 14. These are amounts which the Board, or the relevant delegated authority, have agreed to consider at a future date subject to the required conditions being met.

1.6 Non-cash grants

Non-cash grants are services procured by Sport England from third parties for the benefit of other organisations (i.e. the service provider is only the deliverer and not the end recipient of the grants) and where:

- Sport England is not the beneficiary of the goods and/or services
- The substance of the procurement is directly in line with Sport England's strategic priorities
- The goods and/or services do not fall within any of Sport England's statutory planning or administration functions.

Non-cash grants are recognised in the Statement of Comprehensive Net Expenditure when the services contracted for are provided to the beneficiary of the non-cash grant.

1.7 Other expenditure

Staff costs are recognised as an expense at the time that the organisation is obligated to pay them and include the cost of any recorded untaken leave at the end of the financial year.

Costs relating to Sports development and Operating costs are expensed in the year in which they are incurred.

Most Lottery expenditure on staff, sports development and operating costs is initially funded by Exchequer. Sport England is required to apportion expenditure between its Exchequer and Lottery activities. Amounts used by Exchequer to initially fund Lottery activities are reimbursed throughout the year by Lottery and any outstanding balance at the year-end is reflected as a payable balance in the Lottery accounts with a corresponding receivable balance in the Exchequer accounts.

The apportionment of expenditure is calculated using metrics derived from the organisation's annual business planning process, unless the costs are entirely Exchequer or Lottery related. The resulting cost allocations are subject to annual review by the Executive Team.

The current methodology calculates charges on a full cost recovery basis in accordance with HM Treasury's Managing Public Money.

1.8 Trade receivables

Trade receivables are recognised at fair value, less a provision for any specific impairment.

A provision for the impairment of trade receivables is established when there is objective evidence that Sport England will not be able to collect all amounts due in accordance with the original terms of the receivables.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with commercial banks. The carrying amount of these assets approximates their fair value.

1.10 Trade and other payables

Trade and other payables are recognised at fair value.

1.11 Taxation

VAT

Sport England Lottery is registered for VAT as part of Sport England's VAT registration; however, it does not undertake any business activities for VAT purposes. VAT is not recoverable on any of its operational expenditure.

Corporation Tax

Corporation tax is payable on bank interest received net of bank charges and other income derived from trading activities.

Investment income generated on balances held and invested by the NLDF on Sport England's behalf is not taxable.

1.12 Pensions

Defined contribution scheme

Payments are recognised as an expense when employees have rendered service entitling them to the contributions.

Defined benefit scheme

A defined benefit scheme is a post-employment benefit plan. Sport England's net obligation in respect of defined benefit plans is calculated by estimating the amount of future benefits that employees have earned in return for their service in the current and prior periods. That benefit is discounted to determine its present value.

The pension liabilities and assets of the defined benefit scheme are recorded in accordance with IAS 19 (2011) which measures the value of pension assets and liabilities at the Statement of Financial Position date, determines the benefits accrued in the year, and the interest on the scheme's assets and liabilities. This valuation is undertaken by an independent actuary.

The value of the benefits accrued during the year (current service costs), past service costs, curtailments and settlements are recognised in the Statement of Comprehensive Net Expenditure within staff costs. The net interest expense on the net defined liability is shown in the Statement of Comprehensive Net Expenditure.

The scheme's administration expenses are shown in the Statement of Comprehensive Net Expenditure within operating costs. Remeasurement of the net defined benefit liability which comprises actuarial gains and losses and returns on plan assets (in excess of interest), is recognised immediately in the Statement of Financial Position and in Other comprehensive income.

The resulting pension liability or asset is shown in the Statement of Financial Position and is apportioned between Exchequer and Lottery activities based on the combination of the historic rate of 40% Exchequer and 60% Lottery and the current year corporate average cost allocation as determined by the methodology in note 1.7.

1.13 Accounting estimates and judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the application of the accounting policies and the reported amounts of assets, liabilities, income and expenditure. Actual results may differ from the estimates used.

Estimates and assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

Estimates are made in relation to:

- The apportionment of costs between its Exchequer and Lottery activities. As detailed in note 1.7, the apportionment of expenditure is calculated using metrics derived from the organisation's annual business planning process, unless the costs are entirely Exchequer or Lottery related.
- The present value of the net pension liability detailed in note 13 depends on a number of actuarially derived assumptions about inflation, salary and pension trends, discount factors, mortality rates, and long-term rate of return on the assets (equities, bonds and property) underlying the relevant pension funds. The estimated liability is subject to fluctuation and uncertainty due to changes in these assumptions over time and differences between assumptions and actual events. A small change in assumptions can have a significant impact on the valuation of the liabilities.
- The profiling of the future periods when grants payable fall due for payment. As detailed in note 12, the allocation of commitments over the financial years is based on management's latest assessment of the likely timing of cash payments.

1.14 Reporting standards issued but not yet effective

IFRS 17 Insurance contracts

IFRS 17: Insurance Contracts replaces IFRS 4: Insurance Contracts and is to be included in the FReM for mandatory implementation from 2025–26. It establishes the principles for the recognition, measurement, presentation and disclosure of insurance contracts within the scope of this standard.

Management has assessed the likely effect of the new standard and has concluded that there are no material assets or liabilities recognised as insurance contracts in Sport England and therefore this standard will have no impact on the English Sports Council's financial statements.

2 National Lottery Distribution Fund

	2024–25 £000	2023–24 £000
Balance at 1 April	219,553	195,994
Share of proceeds	222,357	213,697
Investment returns	10,693	10,412
Funds drawn down	(226,150)	(200,550)
Balance at 31 March	226,453	219,553

Balances held in the National Lottery Distribution Fund remain under the stewardship of the Secretary of State for Culture, Media and Sport. However, the share of these balances attributable to Sport England is as shown in the accounts and, at the Statement of financial position date, has been certified by the Secretary of State for Culture, Media and Sport as being available for distribution by Sport England in respect of current and future commitments.

Funds are drawn down from the NLDF in order for Sport England to meet payments due to award recipients and suppliers.

Capital sums are distributed in accordance with the provisions of the National Lottery etc. Act 1993 (as amended). Investment returns are apportioned on the basis of the percentage share of the NLDF at the time the interest is received.

3 Other income

	2024-25 £000	2023-24 £000
External funding income	53	58
Active Lives survey recharges	462	434
Other recharges	102	89
Total	617	581

4 Grants made

	2024-25 £000	Restated 2023-24 £000
Grants made in the year	169,582	96,153
Lapsed or revoked grants	(9,442)	(11,350)
Net grants made	160,140	84,803
Campaigns & Advocacy	34,615	2,490
Partners	54,262	19,315
Places	55,946	32,375
Open Funds	21,610	11,297
Other	3,149	30,676
Lapsed or revoked grants	(9,442)	(11,350)
Total	160,140	84,803

A restatement of the prior year has been performed to correct the recording of a grant award made in that year. Please refer to note 20.

The categories reflect the main areas of grant expenditure for 2024-25 and 2023-24.

Other grants primarily comprise of capital projects to drive energy sustainability (2023-24: £20.0m) under the Swimming Pool Support Fund, with the decrease due to this scheme not being continued.

5 Non-cash grants

	2024-25	2023-24
	£000	£000
Club Matters – guidance and support for running a club	486	960
Creative assets of the TGC campaign	1,283	511
Diversity & Inclusion Action Plans	208	272
Safeguarding Code in Martial Arts	139	128
Commonwealth Games Equipment distribution	(132)	93
Talent – Collaborative projects with UK Sport	581	–
Total	2,565	1,964

6 Staff costs

	2024-25 £000	2023-24 £000
Permanent and fixed-term staff		
Wages and salaries	9,512	8,703
Social security costs	1,054	960
Pension costs	1,773	1,653
Total	12,339	11,316
Agency staff	1,209	810
Total staff costs	13,548	12,126

Further details can be found in the Remuneration Report.

7 Sports development costs

	2024-25 £000	2023-24 £000
Grant Programme Support Costs		
Partnerships	369	399
Policy & Integrity	368	257
Place	1,275	889
Open Funds	112	218
Total grant programme support costs	2,124	1,763
Other sports development costs		
Communications	368	180
Surveys	2,350	2,161
Research	249	311
Measurement and Evaluation	1,272	740
Planning data and guidance	396	160
Irrecoverable VAT	1,359	1,428
Other sports development costs	(329)	534
Total other sports development costs	5,665	5,514
Total	7,789	7,277

Sports development costs are expenditure that aims to promote the development of sport, thereby creating increased opportunities to take part in sport or physical activity for the local community.

The categories reflect the main areas of sports development expenditure for 2024-25 and 2023-24 which support our strategic approach to transforming lives and communities. The comparatives have been restated to allow meaningful comparison.

8 Operating costs

	2024-25 £000	2023-24 £000
Auditors remuneration ¹⁶	67	65
Board expenses	3	3
Communications	132	219
Internal audit and governance	66	61
Irrecoverable VAT	871	650
IT infrastructure and system costs	1,290	1,090
Legal	97	113
Other costs	(186)	257
Other staff costs	259	261
Property operating leases ¹⁷	435	235
Staff training	107	180
Strategy	195	299
Travel and subsistence	238	221
Asset hire ¹⁷	384	207
Defined benefit scheme administration charge	28	27
Grant outsourcing costs	-	71
IMS Impairment	231	-
Total	4,217	3,959

9 Trade and other receivables

¹⁶ No other payment was made to the auditors for their audit work. The auditors fees for the year were £67,000 (2023-24: £65,000).

¹⁷ Included is the impact of IFRS 16 Leases on the Lottery share of operating leases and the asset hire recharge from Sport England Grant-in-Aid (see note 2).

	2024-25 £000	2023-24 £000
Trade receivables	448	655
Accrued income and prepayments	516	382
Total	964	1,037

10 Cash and cash equivalents

	2024-25 £000	2023-24 £000
Balance at 1 April	1,899	1,406
Net change in cash and cash equivalents	(632)	493
Balance at 31 March	1,267	1,899
Balances held with commercial banks	1,267	1,899

11 Trade and other payables

	2024-25 £000	2023-24 £000
Sport England Grant-in-Aid	5,053	3,776
Trade payables	458	178
Accruals	768	1,262
Total	6,279	5,216

12 Grants payable

	2024-25 £000	Restated 2023-24 £000
Grants payable at 1 April	456,957	543,176
Grant commitments paid during the year	(200,862)	(171,022)
Lapsed or revoked grants	(9,442)	(11,350)
Grants made in the year	169,582	96,153
Grants payable at 31 March	416,235	456,957
2024-25	-	227,261
2025-26	169,151	117,252
2026-27	174,916	107,911
2027-28	36,218	3,633
2028-29	35,219	900
2029-30	731	-
Grants payable at 31 March	416,235	456,957

A restatement of the prior year has been performed to correct the recording of a grant award made in that year. Please refer to note 20.

Grant commitments payable in more than one year amount to £247.1 million (2023-24: £230.9 million). The allocation of commitments over the financial years is based on management's latest assessment of the likely timing of cash payments.

These assumptions are periodically reviewed and updated. The assumptions take into account that a number of these awards cover up to four years of revenue funding, which is paid over the period of the award.

13 Pension assets/liabilities

Sport England has a defined benefit scheme (benefits based on final salary) with the London Pension Fund Authority (LPFA), which was closed to new members on 30 September 2005. Sport England also operates a Group Personal Pension Plan (GPPP) defined contribution scheme, which is available to employees who commenced service from 1 October 2005 onwards.

Defined benefit LPFA scheme

Sport England is one of a large number of employers whose staff participates in the scheme; however, the information given in this note relates only to the Sport England Exchequer portion.

The administering authority for the Fund is the LPFA. The LPFA Board oversees the management of the Fund, while the day-to-day fund administration is undertaken by the Local Pensions Partnership, in accordance with the Local Government Pension Scheme Regulations 2013.

The amounts disclosed in these accounts are the portion deemed to be apportioned to the Grant-in-Aid funded part of the scheme. As all scheme members are or were employees of Sport England, the pension deficit recorded in the Lottery Accounts would become part of the Grant-in-Aid pension deficit in the event of the Lottery Fund being wound up.

The scheme is funded by employee and employer contributions at actuarially determined rates based on current members. Additional employer contributions are paid into the scheme to reduce the deficit, as advised by the scheme's actuaries based on triennial valuations. The most recent triennial valuation was at 31 March 2022. Sport England will also make additional voluntary

contributions to the scheme where it is appropriate and there is funding available to do so.

Under Sport England's management agreement with its sponsoring department DCMS, all assets and liabilities on the defined benefit scheme will be passed to a successor body if Sport England were to be wound up. If there was no successor body, then the assets and liabilities would revert to DCMS.

In December 2018, there was a Court of Appeal judgement in relation to the McCloud and Sargeant cases, which relate to age discrimination in the Judicial and Fire Service pension schemes respectively. In June 2019, the Government was refused leave to appeal, and the Government Actuary Department developed a methodology to estimate the impact of this judgement on those bodies that are part of the Local Government Pension Scheme. The impact based on this initial methodology has been included in the figures presented here at 31 March 2025.

The Ministry of Housing, Communities and Local Government (MHCLG) initiated a consultation into its proposals following this case in July 2020, the results of which may further inform how the impact of this case on pension liabilities and service costs is evaluated. The impact of any changes proposed in the consultation is not expected to be material. Any future developments arising from the consultation will therefore be considered in the valuation of the pension liability as of 31 March 2025.

The Scheme continues to consider the potential impact of the High Court & Court of Appeal judgments in the Virgin Media (VM) litigation. The VM litigation relates to amendments made to private sector and not public service schemes and as a result it does not expressly deal with whether s37 confirmations are required for relevant amendments made to public service schemes.

Public service scheme amendments during the relevant period would have been made by legislation (i.e. by primary legislation or regulations). The general position in public law is that legislation remains valid law until it is revoked or repealed by subsequent legislation or in the case of regulations specifically declared void by a court. The Scheme therefore continues to administer benefits and recognise liabilities in accordance with the relevant scheme regulations currently in force.

The tables below show employee contribution rates and employer contributions for 2024-25 and 2023-24 and those that are expected to be made in 2025-26 for the Exchequer portion of the scheme.

Employee contribution rates

2024-25 salary range		2023-24 salary range	
Up to £17,600	5.5%	Up to £16,500	5.5%
£17,601-£27,600	5.8%	£16,501-£25,900	5.8%
£27,601-£44,900	6.5%	£25,901-£42,100	6.5%
£44,901-£56,800	6.8%	£42,101-£53,300	6.8%
£56,801-£79,700	8.5%	£53,301-£74,700	8.5%
£79,701-£112,900	9.9%	£74,701-£105,900	9.9%
£112,901-£133,100	10.5%	£105,901-£124,800	10.5%
£133,100-£199,700	11.4%	£124,801-£187,200	11.4%
Over £199,701	12.5%	Over £187,201	12.5%

Minimum employer contribution rates

	2025-26	2024-25	2023-24
% Employer contributions	6.4%	6.4%	6.4%

International Accounting Standard IAS19 (2011) Employees Benefits requires the disclosure of additional information, in respect of the Sport England's superannuation scheme. The information has been provided by the LPFA's consulting actuaries Barnett Waddingham. The actuaries have not made separate valuations for the Sport England Exchequer and Lottery liabilities.

The apportionment of the liability between Exchequer and Lottery is set out in the accounting policies (note 1.12).

Employer membership statistics (Sport England)

	Number	Salaries/pensions £'000	Average age
Actives	39	2,131	53
Deferred pensioners	395	1,622	55
Pensioners	472	3,926	72
Unfunded pensioners	115	428	75

Represents membership data as at 31 March 2022 receiving funded and unfunded benefits.

Financial assumptions (expressed as weighted average)

	2025 % per annum	2024 % per annum	2023 % per annum
Price increases – RPI	3.25%	3.30%	3.30%
Price increases – CPI	2.90%	2.95%	2.90%
Salary increase	3.90%	3.95%	3.90%
Pension increase	2.90%	2.95%	2.90%
Discount rate	5.75%	4.90%	4.80%

Life expectancy assumptions from age 65

		2024-25	2023-24
		Years	Years
Retiring today	Males	21.4	21.4
	Females	24.3	24.2
Retiring in 20 years	Males	22.9	22.9
	Females	25.4	25.4

The following information relates to the Lottery portion of the fund only:

Statement of financial position disclosure

	2024-25	2023-24
	£'000	£'000
Present value of funded liabilities	(58,531)	(66,328)
Fair value of employer assets	82,411	83,304
Present value of unfunded liabilities	(3,323)	(3,570)
Impact of asset ceiling	(22,156)	(14,951)
Net liability in the Statement of financial position	(1,599)	(1,545)
Liabilities	(61,854)	(69,898)
Assets	82,411	83,304
Impact of asset ceiling	(22,156)	(14,951)
Net liability in the Statement of financial position	(1,599)	(1,545)

Amounts recognised in the Statement of comprehensive net income

	2024-25	2023-24
	£'000	£'000
Service cost	222	236
Net interest on the net defined benefit liability	126	(30)
Administration expenses	28	27
Total	376	233

Remeasurement of the defined liability in Other Comprehensive Income

	2024-25	2023-24
	£'000	£'000
Return on plan assets in excess of interest	(1,457)	2,499
Change in financial assumptions	7,564	503
Change in demographic assumptions	165	860
Experience gain/(loss)	198	(224)
Changes in effect of asset ceiling	(6,472)	(6,891)
Total	(2)	(3,253)

Changes in the present value of the defined benefit obligation

	2024-25	2023-24
	£'000	£'000
Opening defined benefit obligation	69,898	70,461
Service costs	222	236
Interest costs	3,336	3,312
Change in demographic assumptions	(165)	(860)
Change in financial assumptions	(7,564)	(503)
Contribution by members	88	89
Estimated unfunded benefits paid	(254)	(253)
Estimated benefits paid	(3,509)	(2,808)
Experience gains	(198)	224
Closing defined benefit obligation	61,854	69,898

In order to value the employer's liabilities as at 31 March 2025, Barnett Waddingham have rolled forward the actuarial value of the liabilities reported for the latest full funding valuation, using financial assumptions compliant with IAS 19. The full actuarial valuation involved projecting future cash flows to be paid from the fund and placing a value on them. These cash flows include pensions currently being paid to members of the fund as well as pensions (and lump sums) that may be payable in future to members of the fund or their dependants. These pensions are linked to inflation and will normally be payable on retirement for the life of the member or a dependant following a member's death.

It is not possible to assess the accuracy of the estimated liability as at 31 March 2025 without completing a full valuation. The actuary is satisfied that the approach of rolling forward the previous valuation to 31 March 2025 should not introduce any material distortions in the results provided that the actual experience of Sport England and the Fund has been broadly in line with the underlying assumptions and the structure of the liabilities is substantially the same as the latest formal valuation.

Changes in the fair value of the plan assets

	2024-25 £'000	2023-24 £'000
Opening fair value of employer assets	83,304	79,828
Interest on assets	3,943	3,711
Return on assets less interest	(1,457)	2,499
Administration expenses	(28)	(27)
Contributions by members	88	89
Contributions by employer	324	265
Estimated benefits paid	(3,763)	(3,061)
Closing fair value of employer assets	82,411	83,304

The major categories of plan assets as a percentage of total plan assets

	2024-25		2023-24	
	£'000	%	£'000	%
Equities	48,606	60	50,438	61
Target Return Portfolio	14,967	18	14,371	17
Infrastructure	9,400	11	9,570	11
Property	7,511	9	7,621	9
Cash	1,927	2	1,304	2
Total	82,411	100	83,304	100

To calculate the asset share, Barnett Waddingham have rolled forward the assets allowing for contributions paid into and estimated benefits paid from, the fund by and in respect of the employer investment returns, and its employees. They also make an allowance for administration expenses which are paid in respect of the fund. For the purposes of their calculations, they distribute fund administration expenses among the employers in the fund in proportion to their individual asset shares.

Reconciliation of asset ceiling

	2024-25	2023-24
	£'000	£'000
Opening impact of asset ceiling	14,951	7,691
Actuarial losses	6,472	6,891
Interest on impact of asset ceiling	733	369
Closing impact of asset ceiling	22,156	14,951

The asset ceiling is the present value of any economic benefit available to Sport England in the form of refunds or reduced future employer contributions. The calculation of the asset ceiling has followed the actuary's interpretation of IFRIC14.

The calculations assume that:

- There is no prospect of Sport England having an unconditional right to a refund of surplus on the basis that such a payment would be at the discretion of the fund.
- Sport England is an admitted body. As Sport England is closed to new entrants to this scheme so the appropriate period of participation to consider is the future working life of the active members.

Primary contributions are considered to be a minimum funding requirement (MFR). It has been assumed the Sport England can benefit from their negative secondary contributions. The appropriate period of assessment for the present value of the negative secondary contributions is the lesser of their expected participation period and the surplus spreading period.

Sensitivity analysis

Participating in this defined benefit pension scheme means that Sport England is exposed to a number of risks, including investment and interest rate risk with regards to the market values and returns of the fund assets. The benefits of the fund are also linked to inflation, while the fund assets are not, which gives rise to a risk that deficits may emerge as a result of this. There are also demographic risks, for example that members of the fund live longer than has been assumed.

In addition, as many unrelated employers participate in the London Pension Fund Authority Pension Fund, there is an orphan liability risk where employers leave the Fund but with insufficient assets to cover their pension obligations so that the difference may fall on the remaining employers.

All of the risks above may also benefit Sport England e.g. higher than expected investment returns or employers leaving the Fund with excess assets which eventually get inherited by the remaining employers.

The sensitivity of the Sport England pension liability to changes in assumptions is as follows:

	£'000	£'000	£'000
Adjustment to discount rate	+0.1%	0.0%	-0.1%
Present value of total obligation	61,087	61,854	62,636
Projected service cost	162	167	172
Adjustment to long-term salary increase	+0.1%	0.0%	-0.1%
Present value of total obligation	61,896	61,854	61,811
Projected service cost	167	167	167
Adjustment to pension increases and deferred revaluation	+0.1%	0.0%	-0.1%
Present value of total obligation	62,615	61,854	61,108
Projected service cost	173	167	161
Adjustment to life expectancy assumption	+ 1 Year	None	- 1 Year
Present value of total obligation	64,130	61,854	59,666
Projected service cost	174	167	160

Projected pension expense

Year to 31 March 2025

	£'000
Service cost	150
Net interest on the defined liability	148
Administration expenses	24
Total loss/(profit)	322
Employer contribution	70

These projections are based on the assumptions as at 31 March 2025. The figures exclude the capitalised cost of any early retirements or augmentations which may occur after 31 March 2025.

Defined contribution Aviva GPPP

Employer contributions for staff members of this scheme for the year ended 31 March 2025 were £946k (2023-24: £836k). There were no amounts outstanding or pre-paid at 31 March 2025 (2023-24: £nil).

Contribution rates¹⁸

Employee	Employer
3.0%	5.0% ¹⁹
4.0%	5.0%
5.0%	8.0%
6.5%	11.0%
8.0%	11.0%
10.0%	11.0%

¹⁸ Contribution rates apply to all salary levels

¹⁹ Relates to auto enrolment

14 Contingent Assets and Liabilities

Sale of Olympic Park

The National Lottery Distributors are entitled to receive a share of receipts from the sale of land on Queen Elizabeth Olympic Park in return for their contribution of an additional £675m to the funding of the London 2012 Olympic and Paralympic Games. The arrangements are set out in a legal agreement between the Secretary of State and the Greater London Authority (GLA) dated 29 March 2012 which sets out the distribution of funds between the GLA and the Lottery Distributors (via the core department). We continue to engage with the GLA on forecasts for land sales on the Olympic Park.

Grant commitments

Contingent liabilities amounting to £14.7 million (2023-24: £18.6 million restated) comprise of grant commitments where the conditions of the funding remain under the control of Sport England. These are primarily where performance/delivery criteria have not been met by the grant recipient and therefore providing uncertainty over the timing and amount of the grant payment.

15 Capital commitments

There are no capital commitments as at 31 March 2025 (2023-24: £nil).

16 Related party transactions

The following table details where Key Management Personnel (Board and Committee Members, Executive Directors and principal decision makers) declared a current or past interest relating to Sport England's Exchequer funding.

Details of remuneration for key management personnel can be found in the remuneration and staff report within the Accountability Report.

The related party transactions are in relation to:

- Grant awards made during the year ended 31 March 2025. Lapsed or revoked grants are shown in brackets.
- Grant awards unpaid at 31 March 2025.
- Other operating (income)/expenditure during the year ended 31 March 2025.
- Other receivables/(payables) at 31 March 2025.

In a number of cases, there may be relationships not disclosed in the tables below as a result of no awards being made to the third party during the year.

Key management personnel	Grants awarded in FY2024-25 £'000	Grants payable at 31 March 2025 £'000	(Income)/ expenditure in FY2024-25 £'000	Other receivables/ (payables) at 31 March 2025 £'000	Organisation	Relationship type
Tim Hollingsworth	-	(15,756)	-	-	Football Foundation	Board member
	500	-	-	-	Access Sport	Partner: Board member
Claire Maggs	120	(142)	-	-	Bowls England	Immediate Family: Employee
	300	(2,150)	-	-	Parkrun	Member Immediate Family: Member
Chris Boardman	-	-	(60)	-	UK Sport	Member
Andy Champness	15	(15)	-	-	Deer Park Archers Limited	Director
	-	-	-	-	Archery GB	Member
Natalie Daniels	-	(6,445)	-	-	Greater London Authority	Employee
	10	(169)	-	-	Bristol City Council	Immediate Family: Employee
Graeme Dell	624	(8,024)	-	-	The Football Association	Advisor
	160	(715)	-	-	British Universities College Sports Limited	Member
Jason Fergus	550	(2,680)	-	-	Active Essex	Director
	13	-	-	-	Active Essex Foundation	Trustee
David Mahoney	(3,000)	(5,840)	-	-	England and Wales Cricket Board	Advisor
Elena Narozanski	-	(15,756)	-	-	Football Foundation	Trustee
Helene Raynsford	305	(2,049)	-	-	UK Active	Task Force Member

Sport England is a non-departmental public body sponsored by the Department for Culture, Media and Sport (DCMS).

DCMS is regarded as a related party and during the year Sport England had material transactions with DCMS.

The English Sports Council Grant-in-Aid is also a related party as there were material transactions during the year.

At year end, Sport England National Lottery Distribution Fund had the following balances outstanding with other Government bodies:

	Receivables		Payables	
	2024-25	2023-24	2024-25	2023-24
	£000	£000	£000	£000
Balances with other DCMS Government bodies	-	-	-	-
Balances with other central Government bodies	226,453	219,553	-	(1,425)
Balances with academies	-	-	(82)	(271)
Balances with local authorities	368	-	(88,257)	(91,048)
Balances with NHS trusts	-	-	(2,208)	(4,316)

During the year, Sport England National Lottery Distribution Fund had the following transactions with other Government bodies:

	Income		Expenditure	
	2024-25	2023-24	2024-25	2023-24
	£000	£000	£000	£000
Transactions with other DCMS Government bodies	65	58	-	-
Transactions with other central Government bodies	-	-	(1,051)	(1,008)
Transactions with academies	11	-	(182)	(24)
Transactions with local authorities	32	-	(30,659)	(27,486)
Transactions with NHS trusts	-	-	(772)	(507)

17 Derivatives and other financial instruments

Sport England Lottery relies on its share of proceeds from the National Lottery, with some partnership funding to finance its operations. Items such as trade receivables and trade payables arise from its operations. Sport England does not enter into derivative transactions.

Sport England Lottery undertakes all transactions in Pound Sterling and therefore has no currency exchange risk. Sport England does not enter into any forward foreign currency contracts or similar financial instruments.

Sport England Lottery does not borrow money and therefore has no exposure to interest rate or liquidity risk in this regard.

Cash balances are held in a commercial bank account and attract market rates of interest.

Liquidity risks

The bulk of the financial assets of Sport England Lottery are held by the NLDF.

The Board recognises that their grant commitments and other payables exceed the value of funds in the NLDF. However, the Board considers that Sport England is not exposed to significant liquidity risks as they are satisfied that Sport England will have sufficient liquid resource to cover all likely grant payments and other liabilities in the coming year.

If there was a long-term decline in Lottery income, the Board would adjust its annual grant budgets to compensate for the decline.

18 Ultimate parent body and domicile

Sport England is the trading name of The English Sports Council (ESC) and is funded through a combination of National Lottery funding and Grant-in-Aid from the Department for Culture, Media and Sport, which classifies the ESC as a non-departmental government body. The ESC was originally established by Royal Charter in 1972 (as The Sports Council); this was amended in 1996 and from 1 January 1997 the ESC was launched. The organisation is domiciled in the UK. The accounts of ESC Group are available from its registered office at Sport Park, 1st Floor, 3 Oakwood Drive, Loughborough, Leicestershire, England, LE13 3QF.

19 Events after the reporting period

There were no post-balance sheet events between the year end and when the accounts were authorised for issue on the date the Comptroller and Auditor General certified the accounts. The financial accounts do not reflect events after this date.

20 Prior year adjustment

The financial statements have been restated to incorporate the impact of a material error in the recording of a £4.0m grant awarded in 2023-24, which had recognised grant expenditure and a corresponding grant payable for grant funding, but the grant was awarded in principle and so should have been recorded as a contingent liability instead.

There is no impact of this restatement on the opening 2023-24 position as at 1 April 2023.

Statement of comprehensive net expenditure 2023–24 (extract)

	Restated	Previously stated	Adjustment
	£000	£000	£000
Grants made	(96,153)	(100,153)	4,000
Total expenditure	(110,129)	(114,129)	4,000
Net income for the year	115,409	111,409	4,000
Total comprehensive net income	112,156	108,156	4,000

Statement of financial position 2023–24 (extract)

	Restated	Previously stated	Adjustment
	£000	£000	£000
Grants payable	(227,261)	(230,061)	2,800
Total current liabilities	(232,477)	(235,277)	2,800
Grants payable	(229,696)	(230,896)	1,200
Total non-current liabilities	(231,241)	(232,441)	1,200
Total liabilities	(463,718)	(467,718)	4,000
Assets less liabilities	(241,229)	(245,229)	4,000
General reserve	(239,684)	(243,684)	4,000
Total equity	(241,229)	(245,229)	4,000

Statement of cash flows 2023–24 (extract)

	Restated	Previously stated	Adjustment
	£000	£000	£000
Net income before taxation	115,409	111,409	4,000
(Decrease) in grants payable	(86,219)	(82,219)	(4,000)

Statement of changes in equity 2023–24 (extract)

	General reserve			Total		
	Restated	Previously stated	Adjustment	Restated	Previously stated	Adjustment
	£'000	£'000	£'000	£000	£000	£000
Balance at 31 March 2023	(355,061)	(355,061)	-	(353,385)	(353,385)	-
Net income for the year	115,409	111,409	4,000	115,409	111,409	4,000
Balance at 31 March 2024	(239,684)	(243,684)	4,000	(241,229)	(245,229)	4,000

Note 4 Grants made (extract)

	Restated	Previously stated	Adjustment
	£000	£000	£000
Grants made in the year	96,153	100,153	(4,000)
Net grants made	84,803	88,803	(4,000)

	Restated	Previously stated	Adjustment
	£000	£000	£000
Open funds	11,297	15,297	(4,000)
Total	84,803	88,803	(4,000)

Note 12 Grants payable (extract)

	Restated	Previously stated	Adjustment
	£000	£000	£000
Grants made in the year	(96,153)	(100,153)	4,000
Grants payable at 31 March	(456,957)	(460,957)	4,000

	Restated	Previously stated	Adjustment
	£000	£000	£000
Amounts due during 2025 financial year	(227,261)	(230,061)	2,800
Amounts due during 2026 financial year	(117,252)	(117,652)	400
Amounts due during 2027 financial year	(107,911)	(108,711)	800
Grants payable at 31 March	(456,957)	(460,957)	4,000



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