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# The state of sports governance

Are you leading or lagging?

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# Foreword

The landscape of sports governance in the UK has changed significantly since the turn of the millennium. Twenty years ago governance did not feature prominently in sport.



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Sports bodies themselves were very different – largely led and run by volunteers, with decisions made by large councils rather than boards. The individuals involved were undeniably committed to the organisations they served. However, they did not have access to the body of knowledge, experience and infrastructure that would enable them to move from ‘good’ to ‘great’ and demonstrate appropriate levels of responsibility, transparency and accountability to their stakeholders.

The journey towards better governance has been an incremental one. The corporate sector led the way with the gradual development of the UK Corporate Governance Code and its ‘hard’ but not mandatory principles-based guidance. This code has influenced the development of governance in a variety of sectors, sport included. Most recently we have seen a recognition of the importance of organisational culture in governance, including the need to demonstrate that ‘softer’, more behavioural aspects of good governance are embedded and really being ‘lived’.

Recognising the ever-changing nature of governance, Moore Stephens conducted this survey of board members in the sport sector in partnership with the Birkbeck Sport Business Centre. The Birkbeck team has a strong track record in conducting and publishing academic research on sports governance, playing a significant role in the development of future sports leaders.

Board members – current and future – can learn much from each other. In the complex and challenging current environment, it is important to understand the views of board members within the sport sector and how other sport organisations are addressing their governance needs. This report aims to do just this. It seeks to provide insight into sport board governance and, in particular, how board members feel their boards are performing. Moore Stephens and Birkbeck would like to thank all the individuals who completed this year’s survey, helping to improve the sharing of knowledge across the sport sector.

Based on their responses, this survey confirms the progress that has been made in the professionalisation of sports governance, but also highlights the evolving risk landscape within which sports organisations operate. Boards at the helm of sports organisations need to be aware of and understand the challenges this creates. Recent allegations of poor behaviour in sport highlight the need for real, transformational cultural change in the sector. Just as the world and society’s expectations keep evolving, so too must sports governance. There is no room for complacency in the boardroom of any sports organisation.

# Highlights of the survey



On average, **4%** of board members are from ethnic minorities and **3%** are disabled.

Only **55%** of board members feel their board has a culture of ownership and responsibility.

Less than **40%** of board members have received training in key risk areas including culture and behaviours, conflicts of interest, and reputational management.

**71%** of board members feel that their board is highly involved in strategy formation and management.

**94%** of respondents identify financial sustainability as a key risk within their risk registers.

**79%** of respondents identify compliance with the EU GDPR as a key risk included in their risk register.

**69%** of respondents view cyber security as a key risk.

**46%** of boards do not have an externally facilitated board evaluation.

# Executive summary

Governance standards in the sports sector have risen significantly in the last 20 years – but more progress can still be made.

In 2017 and 2018, a number of sports bodies have faced media scrutiny over alleged doping, bullying, safeguarding issues and concerns about athlete welfare. Such issues bring into question the ways in which boards and individual board members provide leadership and direction and set the culture of their organisations. Furthermore, there are numerous challenges around the composition of boards and recruitment of board members. There is increasing recognition that social dynamics – the way that board members interact – has an impact on board effectiveness.

Important recent governance developments included the publication in April 2017 of Baroness Grey-Thompson's independent review, *Duty of Care in Sport*. Commissioned by the Minister for Sport as part of the Sporting Future strategy, the review examines the duty of care that sports have towards participants. Increased levels of scrutiny from government, media and the public also triggered the codification of good governance principles for publicly-funded sports bodies. These principles were captured in the UK Code for Sports Governance (the Code), issued in October 2016.

The new Code has had a mixed reception. Some have welcomed it as a way to ensure that more organisations take governance seriously and follow best practice guidelines. Others have expressed concern that the administrative demands of compliance might force sports organisations to sideline other pressing strategic issues and, perhaps, adopt a 'box-ticking' approach to governance. What is clear is that the Code will have an impact. Our survey found that 92% of responding board members are aware of the Code; 68% expect it to require minor changes and 33% expect it to require significant changes to governance practices.

This report aims to provide insight into board governance and, in particular, how board members feel their boards are performing, what is working well and what challenges and issues they face. It offers a vital, independent look at governance at this crucial juncture in the evolution of sports governance.

Given the complex and challenging environment in which sports organisations operate, it is important to understand how board members perceive governance today – and the extent to which standards could still be improved. This report presents the views of more than 100 board members across more than 50 organisations within the sport sector in the UK.

# The effective board: skill, competency and performance

Effective boards lead decisively, act collegiately and understand the value of constantly questioning organisational practices to improve performance.

84%



agree or strongly agree that board members have appropriate skills to understand the complexity of the organisation

They should have access to a balanced and varied blend of skills and experiences, and be supported to understand the changing patterns of organisational risks. They should be encouraged to reflect on what they do, how they do it and what they could do better.

Our survey identified some strong processes in place to identify and recruit board members, but suggests there is more to do to help boards keep on improving their own performance.

## Board size

There are longstanding concerns around the impact of large boards (i.e. with more than 12 members): large boards can become hard to manage, making it more difficult to achieve effective discussion, debate and decision making. Our survey found board size ranging from five to 16, with an average of 10. Encouragingly, 93% of respondents have a board size between seven and 12, in line with UK governance expectations.

60%



agree or strongly agree that co-options are used to recruit particular skills, experience and qualities not fully provided by existing board members

## Board skills and performance

Alongside board size, the composition of the board is also a fundamental structural issue. A mix of skills has long been seen as critical for sport boards. Organisations should maintain a matrix that details the skills, experience and independence of board members. There should also be a mechanism to ensure that the board periodically refreshes itself so as to meet the organisation's current skill and experience needs.

However, the drive towards professionalising sports boards and increasing their skills, particularly recruiting from the commercial sector, can increase costs: 31% of respondents said their organisations now had paid non-executive board members.

We also found that many board members hold more than one board position. This can help individuals to gain broader skills and experience, as well as enabling the cross-fertilisation of ideas and sharing of good practice.

Almost a quarter of respondents indicated that they had not received an induction upon joining the board and did not understand constitutional documents and governing policies and procedures.

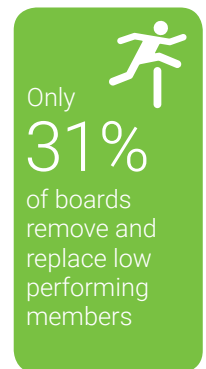
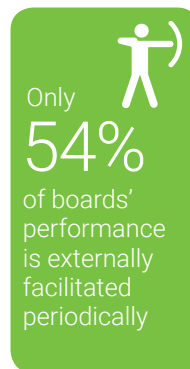
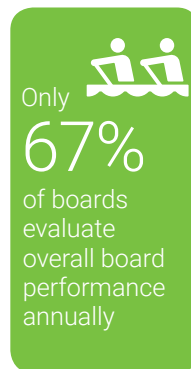
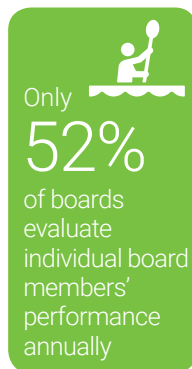
31%

of responding organisations had remunerated INEDs

56%

of respondents have board positions at other sports organisations

Although the survey found greater transparency over board recruitment and formalised processes to support it, less emphasis is placed on processes for evaluating the contribution made by board members, both individually and collectively, and for managing poor performance. For example, only 31% of respondents said their board removed and replaced low-performing members.





# Diversity

The need to achieve diversity is one of the highest profile requirements of sports governance.

This reflects the focus on diversity in the wider corporate sector, through both the Davies Review (2011) and the Parker Review (2016).

A number of respondents identified diversity as a high priority governance action over the past year, and as an important issue affecting the governance of their organisation in 2018. However, our survey suggests sport organisations could be doing more. Although respondents cited board diversity as one of their top five challenges, only 47% had received training or support on the risks around equity and diversity. The survey responses indicate that whilst good progress has been made in the achievement of gender diversity on boards, there is a real lack of BAME and individuals who identify as disabled on boards.



*The Boardrooms of Britain's leading companies do not reflect the ethnic diversity of either the UK or the stakeholders that they seek to engage and represent. Ethnic minority representation in the Boardrooms across the FTSE 100 and 250 is disproportionately low.*

*Many business leaders would agree that Boards that embrace gender and ethnic diversity benefit in their decision making, by drawing on an array of skills, experience and diverse views.*

Sir John Parker (2016)



35%

The average percentage of women on boards amongst responding organisations



4%

The average percentage of people on boards across responding organisations from a BAME background



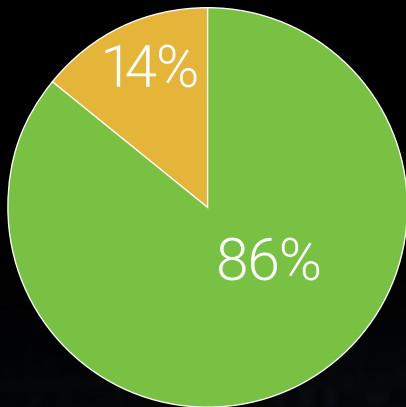
3%

The average percentage of people on boards across responding organisations who identify as disabled

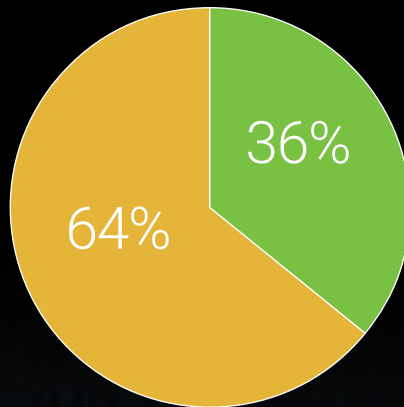


The results show:

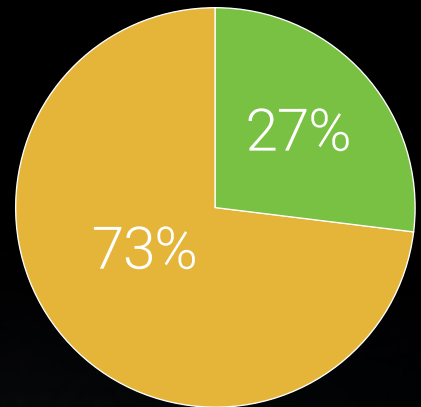
Boards where at least 25% of board members were women



Boards with members from BAME background



Boards with members identified as disabled



■ Yes  
■ No



# Culture and behaviours

An organisation's culture is the combined result of the values, attitudes and behaviours exhibited in its engagement with stakeholders, both internal and external.



*In my experience on a range of boards, governance is most effectively improved when change comes from within. There is a danger of conforming to a template without improving underlying culture and values.*

Survey respondent

The importance of culture in the sports sector has been highlighted by recent high profile incidents that ultimately stemmed from poor organisational cultures. Even where incidents are a direct result of individual behaviours, the public perception is that there are cultural issues within the organisation and the sport in general.

Culture depends on the 'tone from the top' – often seen as the cornerstone of good governance within any organisation. The culture of an organisation stems from the boardroom through the desired values and behaviours that it defines. The board plays a central role in shaping and monitoring organisational culture, both good and bad.

## Respondents agree or strongly agree:

55%

have a culture of ownership and responsibility, set by the board and communicated across the organisation



59%

have a clearly defined set of values that are monitored



60%

act on behaviours that are inconsistent with their values in an open and transparent manner



66%

of boards have a whistleblowing policy and procedures



70%

of boards take ultimate responsibility for dealing with and managing conflicts



73%

have senior leaders who act as role models in setting the 'tone from the top'



*I am concerned that organisations spend their time ticking the box rather than addressing the culture and values of the organisations.*

Survey respondent





Our survey findings reveal a disconnect between the perceived importance of developing a good culture and organisations' success in creating that desired culture. For example, 75% of organisations with a risk register have included 'culture and behaviours' as a risk, but only 40% of respondents have received training or support in the area of 'culture and behaviours'. A worrying 45% of respondents say their board does not have a culture of ownership and responsibility and 41% do not have a defined set of values.

These findings raise some concerns and identify areas needing improvement. For example, there is particular scope for sport organisations to improve whistleblowing policies procedures, as well as creating an environment where behaviours are driven by an embedded set of organisational values.

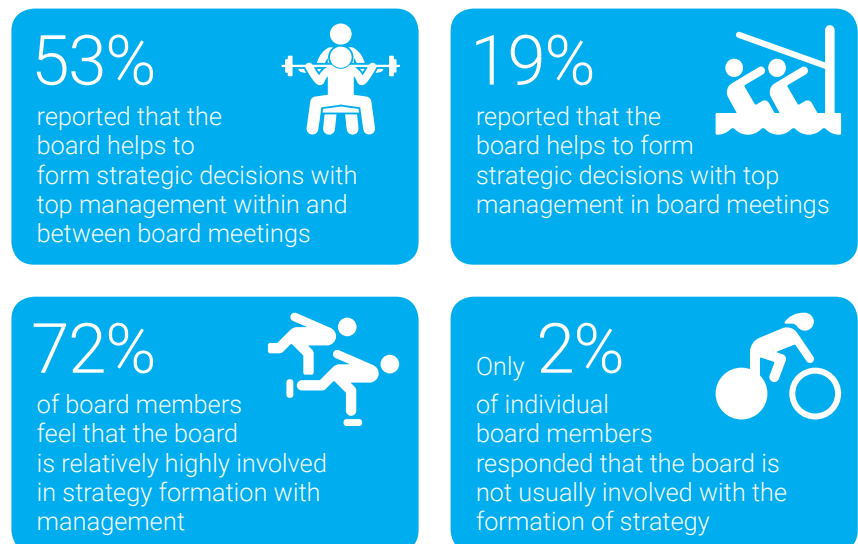
# Strategy

Over time, across different sectors, boards have increasingly been expected to take part in the development of organisational strategy.

It is now widely perceived as good governance that a fundamental role of the board is to set the strategy of the organisation. However, boards in the sports sector have long been criticised for being more focused on operational matters than on the strategic direction of their sport. Many board members volunteer their time due to their passion for the sport and this passion can be distracting from the required focus on strategy.

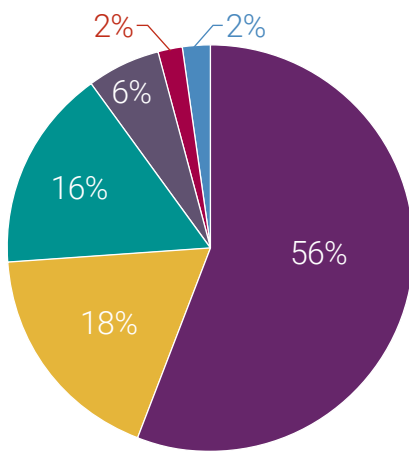
Academic analysis has shown that board involvement in strategy should not be understood in simple, binary terms. Instead, boards can be involved in various ways – specifically in both forming and evaluating strategy. In our survey, we drew on a set of questions developed in a classic study of board involvement in strategy. We aimed to tease out, more precisely, how board members consider their boards participate in strategic decision making<sup>1</sup>.

Our survey suggests significant improvement in the extent to which sport boards are involved in formulating strategy. For example, a large majority of respondents feel that their board is relatively highly involved in strategy formation with management. Board involvement in strategy formation is now formally institutionalised across the sport sector.



<sup>1</sup> Judge, W and Zeithaml, C (1992) Institutional and Strategic Choice Perspectives on Board Involvement in the Strategic Decision Process, *Academy of Management Journal*, 35(4): 766-794.

### Strategy decisions



- The board usually helps to form strategic decisions with top management within and between board meetings.
- The board usually asks probing questions and then ratifies strategic proposals that are primarily formed by top management.
- The board usually forms strategic decisions separately from top management.
- The board usually ratifies strategic proposals that are formed solely by top management.
- The board is usually not involved with the formation of strategy.
- The board usually helps to form strategic decisions with top management in board meetings.

Less progress has been made in terms of board involvement in evaluating strategic decisions. Although a majority of respondents consider their board to be relatively highly involved in the evaluation of strategy, this is a smaller majority than perceive involvement in the strategic decision making. This suggests that some organisations need a fuller understanding of board strategic involvement: it should be seen as a dynamic, ongoing process in which strategic decisions are both made and evaluated.

### Councils

Our survey also identified a potential issue around board involvement in strategy for sports with a council within their governance structure. The first principle of the Code for Sports Governance endorses the role of the board as the highest decision maker. Therefore, although councils should have the right to be consulted and to challenge boards, they should not be able to override them. In our survey, 29% of participating organisations have a council in place. Of those organisations, 67% operate with the board as the highest decision making body. This therefore suggests that a number of organisations still regard the council as the highest decision making body – contrary to the requirements of the Code.

Such situations would also seem to be in conflict with the Companies Act. Boards are empowered through the Companies Act to act as the stewards of the organisation and bear legal responsibility for its activities. There will be an inherent conflict where, constitutionally, the organisation is structured to enable the Council to fulfil this role.

# Risks, challenges and sustainability

A key role of the board is to be aware of, and assess, the variety of risks its organisation may face.

## Most important

1 Demonstrating behaviours compatible with the organisation's values

2 General data protection regulations

3 Open, skills-based board recruitment

4 Creation of an audit committee

5 Board diversity

6 Use of a nominations committee as part of board recruitment

7 External board evaluation

In the current climate, financial sustainability is high on the agenda, as is the risk of poor athlete welfare following recent reports of alleged bullying and doping. Boards must not only be aware of such potential risks, but also be able to manage them or prevent their occurrence.

## Risk management

Our survey asked individual board members how key risks are identified and managed within their organisation. The results indicate high general awareness of the board's role in this process. A large majority (84%) agreed that the board understands the risks facing the organisation and how these are managed and minimised. 79% of respondents indicated that the board undertakes a full risk assessment periodically. A further 76% agreed that the board avoids undertaking activities which might place at undue risk the organisations' key stakeholders, assets or reputation. 92% of individual board members stated that their organisation had a risk register in place.

## Risk issues and sustainability

Survey respondents identified the following top three risks: safeguarding; financial sustainability and viability; and commercial income and sponsorship. This result is unsurprising, particularly given that previous research has identified how board roles have become more strategic and financially focused<sup>2</sup>. However, cultural issues such as equity and diversity, conflicts of interest and behaviours also featured strongly among key risks. This perhaps reflects some of the issues that have affected a number of sports over the past year.

In addition, 79% of risk registers included the Code for Sports Governance and continued sports council funding, reflecting the fact that organisations must comply with the Code or face their funding being cut. We also asked respondents about the levels of training and support they had received on key risk areas: 78% had received training on safeguarding, but other areas such as diversity, culture and behaviours, and the General Data protection Regulation (GDPR) were far less likely to have been addressed. Also, only 17% of respondents had undergone crisis management training. While training around individual risks is important, organisations should also equip themselves to think more holistically about impacts and their

2 Tacon, R., & Walters, G. (2016) Modernisation and governance in UK national governing bodies of sport: how modernisation influences the way board members perceive and enact their roles, *International Journal of Sport Policy and Politics*, 8 (3), 363-381.



management. Failure to manage a crisis effectively can lead to financial losses, harm to stakeholders and irreparable damage to reputation. The domino effect of multiple crises can have an impact far beyond the organisation itself. This is an area where boards could perhaps invest more time and resources.

Only 27% of respondents identified Brexit as a key risk. This is surprising due to the uncertainty Brexit brings, for example, around free movement of people. Brexit could potentially affect sports organisations' access to coaches, training camps and competition, as well as having financial and administrative implications.

### **Important and/or challenging issues**

We asked respondents to indicate what important and challenging governance-related issues their boards would face in the future. They ranked a range of issues on relative importance and challenge. Demonstrating behaviours compatible with the organisation's values' was deemed the most important. In terms of the most challenging issue, 'ensuring board diversity' came well ahead of all other options.



# Code for Sports Governance and governance issues

The issuing of the Code for Sports Governance has been one of the main developments affecting boards of sport organisations over the past year.

As highlighted earlier, many sport organisations have included the Code on their risk registers because of its explicit link to funding. Whereas previous codes contained best practice guidance and principles for sport organisations to apply where they saw fit, the new code is mandatory; all sport organisations in receipt of government funding or seeking funding need to demonstrate compliance.

The requirements for tier three organisations are most stringent. For example, tier three organisations must produce a Governance Action Plan, overseen by Sport England or UK Sport, that sets out how they have achieved the Code's requirements or what they need to do to comply.

We asked respondents to identify what they see as the strengths and weaknesses of the Code. Starting with the strengths, four inter-related areas emerge.

## Strengths

- 1** Board members believe that the Code will improve practice through providing guidelines for boards to follow and, in some cases, by providing the stimulus for boards to initiate an internal governance review. As one respondent stated, *"It provides a focus on governance that we may not have otherwise had, ultimately leading to improved governance"*.
- 2** A related strength is that the Code provides a benchmark for boards – a measurable framework for them to assess the extent to which they are adhering to best practice. One survey participant commented: *"The code is a framework that will ensure consistency within sports governance. It is a simple and practical set of rules that make common sense when applied."* The potential for increased consistency across the sport sector was also mentioned by a number of other respondents. This Code gives sport organisations one key document to draw on, rather than the selection of codes and best practice guidelines that previously existed.
- 3** The Code is expected to increase the professionalism of the board. Respondents feel that it is moving sport organisations towards a more business-like approach and reflects the range of important functions that boards must now undertake. For example, one respondent said: *"The Code is of huge benefit in getting independent directors brought into sport who are professional business people that know how a well led company and board should operate."*
- 4** The Code is seen as a way to reassure internal and external stakeholders of the transparency and accountability of an organisation: *"It enables us to demonstrate to our stakeholders that we are aligned to 'good practice'."* This is critical given that many sport organisations are trying to increase commercial income. Being able to demonstrate that the organisation is adhering to good governance standards through complying with the Code is a way to reassure potential sponsors and commercial partners.

Among the board members we surveyed, **92%** are aware of the Code for Sports Governance. Respondents believe the Code will have an impact on their board, with **64%** expecting it to require minor changes and **33%** significant changes. Only **3%** felt it would have no impact at all.

### Weaknesses

Alongside the Code's strengths, board members also see some negative aspects, which can be categorised in three main areas.

- 1** Ensuring that the board and organisation adhere to the requirements of the Code takes up a disproportionate amount of time. As one respondent stated, *"Unfortunately there appears to be a significant quantity of compliance paperwork that is hard to justify spending so much time on when the sport itself is facing so many issues"*. Similarly, another respondent stated: *"It seems like we are required to spend a significant amount of Board and exec time on governance for code's sake rather than to support and develop the sport."*
- 2** A related concern is that the Code is too prescriptive. A number of individuals expressed concern that the 'one size fits all' approach lacks flexibility and the mandatory nature of the Code is problematic. As one respondent stated, *"it is a one size fits all box-ticking approach. History demonstrates that this is not the way forward. The Code needs to be much broader in some areas to allow for freedoms and creativity"*.
- 3** A further perceived weakness concerns the mandatory nature of the Code: some believe that governance change needs to come from within the board, and that ultimately the mandatory nature of the Code does not address the critical aspects of board culture. One respondent said: *"In my experience on a range of boards, governance is most effectively improved when change comes from within. There is a danger of conforming to a template without improving underlying culture and values."* Furthermore, one participant suggested that *"there is a sense that control is moving away from the members /volunteers to external bodies /individuals with no background in the sport"*.

Nevertheless, the Code can be seen as providing the foundation on which sport organisations can develop good governance. It should stimulate any necessary structural change so that organisations ensure they have in place the right structures, policies and procedures for effective decision making. Over time, this will allow boards to reflect on their board culture more effectively as well.

# Our solutions for sports organisations



## 46% of Boards do not have an externally facilitated Board evaluation

**Board evaluations** – To ensure that the board is operating in an efficient and effective manner there is a requirement within the Code of Sports Governance for Boards to have an externally facilitated board evaluation every three years. We can assist you through facilitating your board effectiveness review.



## Less than 40% of the board had received training in key risk areas highlighted by the survey

**Training** – The survey has highlighted that there are risk areas where the board has received no training. This includes culture and behaviours, conflict of interest and reputational management. We offer training in a number of key risk areas, including:

- business risk workshops;
- diversity and training;
- risk management solutions;
- counter fraud training.



## 55% of boards have a culture of ownership and responsibility, yet 75% recognise culture and behaviours within their risk register

**Culture, behaviours and values** – In setting the ‘tone from the top’, boards must have clear understanding of the desired values and behaviours to be promoted within their organisation, and must be central in communicating expectations to staff. The board must also play a key role in monitoring organisational culture, responding to both good and bad behaviours. We offer:

- values and behaviour led transformation; and,
- cultural and value led assessments.



## 94% of boards identified financial sustainability as a key risk within their risk registers

**Financial sustainability** – With reductions in funding, being able to do more with less is a key risk highlighted by the survey, with boards recognising this area as one of the highest priority governance actions for organisations over the past year, and the year ahead. We can assist you through:

- financial health checks and controls reviews;
- process efficiency reviews;
- business forecasting;
- bespoke outsourcing solutions.



### 79% of respondents identified compliance with GDPR as a key risk included in the risk register

**GDPR** – The deadline for compliance with the EU General Data Protection Regulation (GDPR) is in May 2018. There are significant financial implications for non-compliance with the regulation. It is recommended that sports boards seek assurance on compliance prior to the deadline and subsequently in managing risk in this area. We can help you to quickly pinpoint areas of weakness in respect of data protection and the new requirements through our GDPR health check. We can also help you to address any areas of weakness through our GDPR assurance services.



### 69% of respondents identified cyber security as a key risk

**Cyber security** – As the risk of suffering from a cyber-attack or data breach rises in line with advancements in technology, Boards must take steps to ensure that IT systems and data processes are secure, resilient and fit for purpose. We offer:

- cyber health checks;
- IT change assurance services;
- IT governance reviews;
- IT security health checks.



Our team can help you decide which solutions are best for your organisation, can assist in the design and implementation of solutions and can advise you on the options available.



# Methodology

The information for this report was collected via an online questionnaire, which contained both closed ('tick-box') and open questions.

This meant that it was possible to collect a large amount of data from a large number of respondents. We were interested in both individual-level perceptions (such as how board members feel about induction and training, how involved they feel the board is in strategic decision-making, what they feel are the key governance challenges facing the sector) and organisation-level information (such as turnover, board size, board composition, term limits). As such, we invited responses from individual board members, but asked any respondents who were either chairs, chief executives, or company secretaries to fill in an additional set of organisation-level questions.

The survey was open between 24 August 2017 and 13 October 2017 and we initially contacted 1,000 individuals across 170 sport organisations.

In total, we received 102 individual board member responses across 56 organisations. Organisation-level information was gathered from 42 of the 56 organisations (i.e. those where a chair, chief executive, or company secretary responded). As such, in the preceding chapters, the organisation-level findings are from 42 organisations, whereas the individual-level findings are from 102 board members. Please see table below for more details.

## Breakdown of respondents

Number of individual board member respondents	Type of organisation		Number of organisations with organisation-level information available
	NGB	Other	
102	40	16	42





# About us

## We help clients thrive in a changing world.

### **MOORE STEPHENS**

#### **Moore Stephens**

We provide all the support and guidance you need to deal with new risks and opportunities. We ensure easy access to the right people, so decisions can be made quickly and confidently. A consistent team will partner with you to support your aspirations and contribute to your success.

You'll have access to a range of core services, including governance, audit, accounting, tax, risk and systems assurance, corporate finance, restructuring and insolvency, wealth management and disputes analysis. As a Top 10 accounting and advisory network we support a broad range of individuals and entrepreneurs, large organisations and complex international businesses.

If your business and personal interactions need to expand, we'll help make it happen – coordinating advice from a network of offices throughout the UK and in more than 100 countries.



#### **Birkbeck, University of London**

Founded in 1823, Birkbeck is a world-class research and teaching institution, a vibrant centre of academic excellence and London's only specialist provider of evening higher education. Historically the College has had as its core mission the provision of part-time degree education to working people. However, over the last 20 years it has developed a large full-time postgraduate programme provision and more recently has begun to offer full-time undergraduate degrees.

#### **The Birkbeck Sport Business Centre**

The Birkbeck Sport Business Centre is a specialist research centre based in the Department of Management within the School of Business, Economics and Informatics. The Department is an internationally recognised centre of excellence in teaching, research and consultancy in the broad field of management. The Centre is actively involved in sport industry research, with a particular focus on governance and regulation. In parallel to its research activities the members of the Centre deliver a range of postgraduate sport management programmes, situated within the wider portfolio of Birkbeck management programmes.

<http://www.sportbusinesscentre.com/>



# MOORE STEPHENS

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