

# Entertainment & Sports Sector

UK corporate criminal liability reforms: risks for the entertainment & sports sector

29 June 2026



Reforms to UK corporate criminal liability under the Crime and Policing Act 2026 (CPA) are now in force. This will make it easier for prosecutors to attribute criminal conduct by senior managers to companies. For businesses in the entertainment and sports (E&S) sector, that materially increases exposure to investigation and prosecution given the sector's reliance in many cases on layered decision-making, fast-moving operations and third-party relationships.

## Key takeaways

- 1 The volume of UK corporate criminal prosecutions is likely to increase as it becomes easier for prosecutors to attribute the actions of individuals to corporate entities across a wide range of offences.
- 2 This brings with it the increased risk of corporate criminal investigations, which can be lengthy, complex and intrusive.
- 3 Businesses can mitigate risks by identifying situations in which the conduct of individuals could expose the organisation to criminal liability and by implementing appropriate training, policies and other compliance measures.

## What is changing?

A company may now be held criminally liable where a "senior manager" commits a broad range of criminal offences while acting within the actual or apparent scope of their authority.

This is a significant departure from the previous common law identification doctrine, under which prosecutors generally had to show that the offence was committed by the company's "directing mind and will". In practice, that made prosecutions of large and complex organisations more difficult because decision-making was often diffused across senior personnel rather than concentrated in one individual.

The reforms build on earlier changes introduced by the Economic Crime and Corporate Transparency Act (ECCTA) in December 2023, which expanded corporate liability for certain economic offences. Under the CPA, the attribution rule now extends more broadly, meaning that businesses, including those located or operating outside the UK where there is a sufficient jurisdictional nexus, may face criminal liability across a much wider range of criminal offences committed by senior managers.

That in turn increases the risk of intrusive investigations, compelled document production, reputational damage, management distraction and follow-on civil claims.

UK enforcement agencies are expected to make use of these expanded powers. The Serious Fraud Office and Crown Prosecution Service have the power to prosecute companies under the new regime, and the SFO has indicated that it is actively pursuing corporate prosecution opportunities. The National Crime Agency and HM Revenue & Customs also have extensive investigative powers, the exercise of which can lead to criminal enforcement action. The relatively limited number of corporate prosecutions under the new regime to date should not be taken to suggest that further cases will not follow.

### **Why this matters for businesses in the E&S sector**

The reforms are particularly significant for businesses in the E&S sector because they often operate through dispersed management structures, project-based teams and extensive third-party networks. That can make it easier for misconduct to arise in the course of business, and harder to contain attribution risk once it does. Particular areas of exposure include commercial negotiations, marketing, event delivery, customer interactions, licensing and content production.

For example:

- For gambling and betting companies, risks may arise from affiliate marketing arrangements, customer onboarding and interaction, or breaches of licensing rules, particularly where third parties act on the operator's behalf to generate revenue.
- For sports organisations, enforcement authorities will have more options when deciding whether or how to pursue criminal enforcement where misconduct occurs in areas such as player transfers, agent relationships, sponsorship and commercial deals, ticketing and hospitality arrangements and stadium or event operations - many of which often involve intermediaries and devolved decision-making.
- For film, media and production companies, complex financing structures, distribution arrangements and contractor-based production processes mean that enforcement authorities can look through outsourcing and other contractual arrangements to identify who has real decision-making authority and which corporate entity is therefore liable.

## Example Scenarios

The table below sets out non-exhaustive examples of the offences that could now give rise to corporate criminal liability in the E&S sector.

Example scenarios	Underlying offences
<ul style="list-style-type: none"> <li>A senior executive within a hospitality group decides to show live sport in pubs using a domestic subscription rather than purchasing a commercial licence.</li> <li>A senior manager at an event venue, such as those hosting concerts, does not obtain commercial copyright licenses to play music at events.</li> </ul>	<ul style="list-style-type: none"> <li>Screening sport/films without a commercial licence.</li> </ul>
<ul style="list-style-type: none"> <li>A Marketing Director of a sports betting firm knowingly targets 16–17-year-olds via a social media campaign for a new eSports betting app and fails to enforce strict age-verification to boost user numbers.</li> </ul>	<ul style="list-style-type: none"> <li>Inviting, causing or permitting underage individuals to gamble.</li> </ul>
<ul style="list-style-type: none"> <li>A senior manager at a sports or live events business ignores known crowd safety failures and allows an event to proceed without implementing required controls.</li> </ul>	<ul style="list-style-type: none"> <li>Health and safety offences, including failures relating to event and crowd management.</li> </ul>
<ul style="list-style-type: none"> <li>A senior manager or producer at a TV production company encourages the use of abusive or harassing communications towards contributors in order to generate content.</li> </ul>	<ul style="list-style-type: none"> <li>Harassment/improper use of an electronic communications network.</li> </ul>
<ul style="list-style-type: none"> <li>A senior football coach subjects a player to repeated racially abusive conduct.</li> </ul>	<ul style="list-style-type: none"> <li>Racially aggravated harassment.</li> </ul>

## Steps to mitigate risks

It is not possible to eliminate all risk of criminal liability, but it can be managed.

Businesses in this sector should take steps to manage the risks, including by:

- reviewing key business activities, such as live events, productions, promotions, sponsorships and licensing arrangements, to identify where individual decision-making could expose the business to criminal liability;
- ensuring that targeted training is delivered to senior personnel and teams involved in higher-risk functions, including commercial, operational, marketing and talent-facing roles;
- updating policies, approval processes and escalation routes so that concerns involving senior creatives, executives, local business units or outsourced teams are identified and addressed promptly;
- assessing the risk exposure created by agents, affiliates, contractors, promoters and other intermediaries, and testing how those third parties manage compliance risk before and during engagement; and
- conducting risk assessments and due diligence that are tailored to the business model, operating footprint and use of third parties.

These steps can help businesses reduce the scope for offending, identify issues earlier and demonstrate that any criminal conduct was outside the proper scope of an individual's duties.

## Other information

[Major changes to corporate criminal liability in the UK: What might these mean for key sectors?](#)

[UK Government presses on with corporate criminal liability reform](#)



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