

Box

REGISTERED COMPANY NUMBER: 11422595 (England and Wales)  
REGISTERED CHARITY NUMBER: 1187647

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019**  
**FOR**  
**CENTRE FOR SPORT AND HUMAN RIGHTS  
LIMITED**

THURSDAY



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13/08/2020  
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**CENTRE FOR SPORT AND HUMAN RIGHTS**

**LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

|   | <b>Page</b>     |
|---|-----------------|
| <b>Report of the Trustees</b>             | <b>1 to 14</b>  |
| <b>Report of the Independent Auditors</b> | <b>15 to 17</b> |
| <b>Statement of Financial Activities</b>  | <b>18</b>       |
| <b>Balance Sheet</b>                      | <b>19</b>       |
| <b>Cash Flow Statement</b>                | <b>20</b>       |
| <b>Notes to the Cash Flow Statement</b>   | <b>21</b>       |
| <b>Notes to the Financial Statements</b>  | <b>22 to 29</b> |

**CENTRE FOR SPORT AND HUMAN RIGHTS  
LIMITED (REGISTERED NUMBER: 11422595)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2019**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2019. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Centre for Sport and Human Rights ("The Centre" / "CSHR") is a human rights organisation for the world of sport. The Centre's mission is to advance a world of sport that fully respects human rights by sharing knowledge, building capacity and strengthening the accountability of all actors involved in sport through collective action and by promoting and supporting the Sporting Chance Principles.

The Sporting Chance Principles are a set of 10 principles that embody the Centre's mission and underpin the common goal of ensuring that human rights are central to sport and to mega-sporting events. All members of the Centre's Advisory Council have publicly committed to work towards fulfilling the Sporting Chance Principles.

The Centre convenes and harnesses the best available expertise and brings it to bear on collectively solving some of the toughest human rights challenges affecting people in sport and impacted by sport - and involving them in the solutions.

The Centre's aims are to promote, support and enable:

- The prevention of human rights harms from occurring in sport;
- Access to effective remedy where harms have occurred; and
- A positive human rights legacy from sport and sporting events.

In fulfilling its mission, the Centre is committed to being independent, principles-based, inclusive, diverse, collaborative, accessible, and trusted.

The Centre's work is rooted in normative international human rights standards and has been established with the foundational support of key actors and guardians of social standards, including the Office of the UN High Commissioner for Human Rights (OHCHR), the International Labour Organisation (ILO), the International Trade Union Confederation (ITUC) and the International Organisation of Employers (IOE).

**CENTRE FOR SPORT AND HUMAN RIGHTS  
LIMITED (REGISTERED NUMBER: 11422595)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2019**

In fulfilling its aims, the charity's activities are restricted to those Objects defined in the charity's Articles of Association as being: To promote human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) within the world of sport (in accordance with the Sporting Chance Principles) throughout the world by all or any of the following means:

- a) Monitoring abuses of human rights;
- b) Obtaining redress for the victims of human rights abuse;
- c) Relieving need among the victims of human rights abuse;
- d) Research into human rights issues;
- e) Providing technical advice to government and others on human rights matters;
- f) Contributing to the sound administration of human rights law;
- g) Commenting on proposed human rights legislation;
- h) Raising awareness of human rights issues;
- i) Promoting public support for human rights;
- j) Promoting respect for human rights among individuals and corporations and other organisations and enterprises;
- k) International advocacy of human rights; and
- l) Eliminating infringements of human rights.

First launched in June 2018, the Centre is the outcome of many years of work by many of the now 45 organisations represented in its multi-stakeholder Advisory Council, and a three-year process of collective action through the network that led to the Centre's formation (the Mega Sporting Events Platform for Human Rights).

The MSE Platform was first convened in November 2015 by the Institute for Human Rights and Business (IHRB), and throughout the next two and a half years demonstrated the value of collective action through a range of activities including producing research, white papers, tools, and convening stakeholders in local and global forums to share knowledge, assess progress, and identify challenges. Chaired by Mary Robinson, former UN High Commissioner for Human Rights and former President of Ireland, the MSE Platform succeeded in catalysing a new movement on sport and human rights, and created the mandate for an independent Centre for Sport and Human Rights that the charity now fulfils.

A commitment to establishing the Centre was made by the MSE Platform's Steering Committee in a joint statement issued in November 2017, and the Centre was incorporated in June 2018 as a wholly-owned subsidiary of IHRB (itself a registered charity).

**CENTRE FOR SPORT AND HUMAN RIGHTS  
LIMITED (REGISTERED NUMBER: 11422595)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**OBJECTIVES AND ACTIVITIES**

**Significant activities**

The Centre performs a range of activities under a framework of sharing knowledge, building capacity, and increasing accountability. 2019 marked the first full year of the Centre's activities, and much attention was focussed on the transition process of creating the Centre as a new independent organisation with charitable status. The Centre became an employer and started to receive and disperse its own funds from October 2019. Charity status was awarded in February 2020. Important milestones included the onboarding of the organisation's first CEO and growing the team through a number of important hires (including specifically on Child Rights), as well as working to prove the concept of the Centre through concrete action. This process of separating the activities of the Centre from having previously been a programme of IHRB meant a heavy focus on governance and operations, and ensuring good processes to cover issues such as migrating staff from IHRB to the Centre, and separating the finances of IHRB and the Centre.

**Significant activities included:**

- Demonstrating the value of collective action through coordinating governments and sports bodies in a combined effort to secure the release of Hakeem Al Araibi from detention in Thailand;
- Twice convening the 44 members of the Centre's Advisory Council for detailed discussion on human rights risks and opportunities within the world of sport;
- Conducting a human rights workshop for all the member associations of the Commonwealth Games Federation, on the occasion of the Commonwealth Sport General Assembly in Kigali, Rwanda;
- Convening a ground-breaking exchange between Commonwealth Sports Bodies and National Human Rights Institutions;
- Hosting a first annual convening of leading sports lawyers on human rights with Clifford Chance;
- Hosting the first annual Host Governments Forum, providing a forum for multilateral government-only dialogue on the human rights considerations of hosting mega-sporting events; and
- Hosting the 4th annual Sporting Chance Forum at the Palais des Nations in Geneva.

**Public benefit**

Affected groups are at the core of all activities undertaken by the Centre. The public benefit delivered is through the realisation of human rights by governments, sports bodies, sports event organisers, and businesses through the protection of rights (in the case of the governments), the integration of human rights due diligence in the world of sport globally and the promotion of remedies for the victims of human rights abuse.

By acting as a centre of expertise available without cost to actors within the world of sport, a public benefit is derived from those actors increasingly fulfilling their human rights responsibilities and obligations. In setting and reviewing objectives and aims, and in planning and carrying out activities, the Centre has due regard to the public benefit guidance published by the Charity Commission.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

As this is the Centre's first annual report, the summary of activities includes those from September 2018 to December 2019. It should be noted that prior to October 2019 the activities of the Centre were conducted as a programme of the Centre's parent charity, IHRB. From October 2019, the Centre became an active organisation using its own funds to remunerate staff and conduct activities to further its objectives.

**Summary of activities:**

**September 2018:** Following the launch of the Centre in June 2018, a concerted effort was made to engage key stakeholders in Japan ahead of the 2020 Olympic games. This included hosting a workshop in Tokyo on 10 September 2018, where the local organising committee for the 2020 Games (TOCOG) and many other partners came together to discuss human rights risks in the supply chains of high-risk commodities being supplied into the games. Bilateral meetings were also held with TOCOG and the Japanese Government. At the same time, the Centre built its profile with sports sponsors at a major human rights convening at the Coca-Cola Company in Atlanta.

**October 2018:** A significant push was made to clarify the positions of stakeholders with respect to Remedy, and to define a programme of work for the Centre on Remedy. This was framed around the Strategic Dialogue held in The Hague in October 2018. For the meeting report of the Strategic Dialogue in The Hague see here:

<https://www.sporhumanrights.org/en/resources/meeting-report-strategic-dialogue-on-remedy>.

For the background mapping paper prepared for the Strategic Dialogue in The Hague see here:

<https://www.sporhumanrights.org/en/resources/mapping-accountability-and-remedy-mechanisms-for-sport>.

**November 2018:** IHRB's events in New York in November 2018 were framed to promote the work of the Centre, in particular on women's rights and gender discrimination. IHRB's Circle of Innovators event included a panel featuring Nancy Hogshead Makar and Donna de Varona, as well as a dialogue with Zeid Ra'ad Al Hussein, and panel featuring the journalists who reported on and broke the story of the Larry Nassar case. A major focus for the Centre at this time was the recruitment of a CEO, with an extensive global search carried out leading to the appointment of Mary Harvey in December 2018. The Centre also convened a panel at the annual UN Forum on Business and Human Rights.

**December 2018:** The third annual Sporting Chance Forum took place in Paris in partnership with UNESCO - bringing the voices of affected groups to the foreground and setting out many of the collective challenges faced in the world of sport See the report of the 2018 Sporting Chance Forum here:

<https://www.sporhumanrights.org/en/resources/meeting-report-2018-sporting-chance-forum>.

**January 2019:** Mary Harvey commenced her role as CEO in early 2019 and the Centre began an intense period of stakeholder engagement to contribute to a strategic review. For Ms. Harvey's inaugural message see here:

<https://www.sporhumanrights.org/en/resources/three-priorities-for-the-future-of-sport>.

The Centre also mobilized its convening power, initiating collective action of its Advisory Council concerning the detainment and possible refoulement of Hakeem Al Araibi from Thailand to Bahrain.

**CENTRE FOR SPORT AND HUMAN RIGHTS  
LIMITED (REGISTERED NUMBER: 11422595)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2019**

February 2019: A major effort of the Centre continued to be resolving the critical case of Hakeem Al Araibi. By bringing together key actors from sports bodies, governments, IGOs and sponsors, the Centre played an important coordinating function in the release of Hakeem in mid-February.

March 2019: First steps were taken to establish an Africa Strategy for the Centre through hosting a workshop in Rabat, bringing together a number of sports bodies and national human rights institutions in Africa from both Anglophone and Francophone countries. For a summary of the outcomes from the Rabat meeting see here:

<https://www.sporhumanrights.org/en/resources/bridging-human-rights-and-sport-in-africa>.

April 2019: The Centre's first thematic priority has been the appointment of senior expertise in Child Rights. Through an extensive recruitment process in April and May 2019 Dorothy Rozga was recruited and appointed to lead the Centre's child rights work, including building a comprehensive Child Rights strategy. Also in April 2019, Ms Harvey presented the results of the bilateral consultations to the Advisory Council and set forth strategic priorities for the Centre in 2019-2020.

May 2019: Steps continued to be taken to prepare the Centre for its eventual split from IHRB, including significant work on the organisation's governance, policies and internal procedures. The Centre also played a strong but quiet role in making clear the risks associated with a considered expansion of the 2022 FIFA World Cup to additional states. For the Centre's commentary on the risks of expanding the 2022 FIFA World Cup see here:

<https://www.sporhumanrights.org/en/resources/commentary-new-hosts-new-risks-lessons-from-proposed-expansion-2022-world-cup>.

June 2019: Ms. Harvey officially relocated from the United States to Geneva. Around the same time, she presented to the Advisory Council a full 12-month activity plan including activities in the areas of (i) remedy; (ii) child rights; (iii) Africa (iv) capacity building; and (v) advancing policy goals. Discussion was held by the Advisory Council regarding the rubric for selection of a successor to Mary Robinson as Chair, priorities for addition of new members to the Advisory Council, new tools under development and capacity-building activities, the Centre's initial approach to child rights work, and the key objectives of the 2019 Sporting Chance Forum.

July and August 2019: The Centre completed the recruitment of Administrative and Events Officer and a Communications Officer, further preparing the organisation to have its own operational capacity. It was confirmed that UNOG, the ILO and OHCHR would co-host the Centre's fourth annual Sporting Chance Forum at the Palais des Nations in Geneva in November 2019. Bilateral discussions on the Sporting Chance Forum programme continued with key stakeholders, along with development of information papers for each session. The Centre also commenced intense outreach to sports bodies, particularly in Lausanne.

**CENTRE FOR SPORT AND HUMAN RIGHTS  
LIMITED (REGISTERED NUMBER: 11422595)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2019**

September 2019: The Centre conducted a workshop with 50+ Commonwealth Sport Associations, focussed on examining salient human rights risks and making connections with National Human Rights Institutions (NHRIs). The Centre also conducted a workshop with 16 NHRIs, introducing them to human rights issues in sport and challenges in providing remedy, and also held dedicated session on child rights in sport for NHRIs. The Centre also participated in a consultation on the human rights strategy for the IOC, convened a panel discussion on sport and human rights at the 11th Atlanta Business & Human Rights Conference, conducted several calls with governments and the Sport and Rights Alliance to increase pressure on the government and football federation of Iran concerning the Iran Stadium ban, and presented at a consultation of the UN Special Rapporteur on the Sale and Sexual Exploitation of Children. For more information on activities in Rwanda see here:

<https://www.sporhumanrights.org/en/resources/building-bridges-between-sports-bodies-and-nhris-tangible-opportunities>.

October 2019: The Centre co-hosted the inaugural Sports, Business and Human Rights workshop with Clifford Chance in London providing a forum of prominent sports lawyers to discuss human rights. The Centre also participated in a number of conferences, including: Play The Game (Colorado Springs, Oct 13-15), Child Friendly Cities Summit (Cologne, Oct 17) and consultations with the UN Working Group on Business and Human Rights. The Centre conducted webinars with bidders for next FIFA Women's World Cup in 2023 regarding human rights criteria. For more information on engagement with the 2023, see here:

<https://www.sporhumanrights.org/en/resources/webinar-presentation-for-2023-fwc-bidders>.

November 2019: The Centre co-convened, with the Government of Switzerland, a meeting in Lausanne to brief sports governing bodies on sport and human rights work and resources, and the upcoming Sporting Chance Forum. The Centre also convened the fourth Annual Sporting Chance Forum (21-22 November) and first annual Host Governments Forum (26 November). The meeting report of the Sporting Chance Forum is published here:

<https://www.sporhumanrights.org/en/resources/meeting-report-2019-sporting-chance-forum>

Initial reflections from the Sporting Chance Forum are published here:

<https://www.sporhumanrights.org/en/resources/reflections-on-the-sporting-chance-forum-2019>.

Session videos can be found here (in English, French and Spanish):

[https://www.youtube.com/channel/UC6h315Pr5yiHE2oKsKPckYg?view\\_as=subscriber](https://www.youtube.com/channel/UC6h315Pr5yiHE2oKsKPckYg?view_as=subscriber)

December 2019: The Centre conducted a review of the Sporting Chance Forum, participated the annual Peace and Sport Summit in Monaco and Ms Harvey published some reflections on the year's activities. For reflections on the year, see here:

<https://www.sporhumanrights.org/en/resources/Pushing-Forward-in-2020>



**CENTRE FOR SPORT AND HUMAN RIGHTS  
LIMITED (REGISTERED NUMBER: 11422595)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**ACHIEVEMENT AND PERFORMANCE**

**Fundraising activities**

The Centre retains its independence from all funders and strives to operate with complete impartiality. The Centre believes it is important to accept funding from across a range of major constituencies active in sport and in society, and strive to balance funding across five sources in particular:

- (i) Governments;
- (ii) Sports Bodies and Sports Event Local Organising Committees;
- (iii) Businesses (Sponsors, Broadcasters and Commercial partners to sports bodies and sporting events); and
- (iv) Civil Society Organisations and Private Foundations.

These represent some of the major groups involved in the charity's work. The Centre actively works towards an even distribution between these four sources of funding. All of the Centre's funders are members of its Advisory Council, although membership of the Advisory Council is not contingent on providing funding.

The following conditions apply to the Centre's solicitation and acceptance of funding: Government and Foundation funding may be allocated to specific projects but only if the Centre's impartiality is respected. Funding from business, sports bodies and sports events organisers is only accepted as core funding with no conditions attached. Sometimes this funding is ring-fenced to particular planned activities but it remains on a core-funding basis.

The Centre does not provide any fee-for-service work or paid consultancy, nor provide specific services to any business in return for funding received other than for training or stakeholder representation. The Centre does sometimes undertake advisory work with governments and inter-governmental bodies on a contractual basis.

The Centre will not take money from any organisation actively engaged in deliberate abuse of human rights or the undermining of the Sporting Chance Principles or the development and progress of human rights..

**Contributions made**

Payments of £252,722 (2018 - £nil) were made to the parent charity, Institute For Human Rights and Business Limited during the year. Payments were as reimbursement for expenditure incurred in 2019 towards the charitable activities of the CSHR. Such activities were undertaken by the parent charity prior to the separation of operations and activities into CSHR during the year.

**FINANCIAL REVIEW**

**Principal funding sources**

The charity's principal funding sources are from grants and donations.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**FINANCIAL REVIEW**

**Investment policy and objectives**

The Centre only uses the services of banks and other financial service providers who have a strong ethical investment and lending criteria. The Centre holds two business current accounts with NatWest Bank.

The cornerstones of corporate governance are ethical behaviour, accountability and openness. In recent years, corporate governance has also developed to reflect the interests of stakeholders other than shareholders. The 'triple bottom line' approach focuses on economic and financial stability, social responsibility and environmental responsibility with ethical investment policies and products.

**Reserves policy**

The trustees have examined the Centre's requirements for reserves in light of the main risks to the organisation. The Centre aims to hold sufficient funds in reserves necessary to meet the working capital requirements of the Centre.

**Risk management**

The trustees have identified how and where risks should be managed and mitigated.

Under duty of prudence, the trustees have ensured that: the charity is and will remain solvent; charitable funds and assets are used reasonably, and only in furtherance of the charity's objects; undertaking activities that might place the charity's funds, assets or reputation at undue risk is avoided and special care when investing the funds of the charity, or borrowing funds for the charity to use is taken into consideration.

Under duty of care, the trustees have ensured that they seek external professional advice on all matters where there may be material risk to the charity, or where the trustees may be in breach of their duties is considered.

**CENTRE FOR SPORT AND HUMAN RIGHTS  
LIMITED (REGISTERED NUMBER: 11422595)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**PLANS FOR FUTURE PERIODS**

2020 will be the first full year where the Centre is operational and is taking steps to:

- Have a meaningful impact in enabling access to remedy for affected groups, starting by developing a comprehensive strategy for remedy in the world of sport;
- Launch a programme of child rights activities, including with a focus on opportunities connected to the United 2026 FIFA World Cup;
- Build on engagement with National Human Rights Institutions to better enable national-level human rights expertise to support sports organizations;
- Launch guidance on games-time risk (i.e. human rights risks associated with the delivery of a major sporting event), including consulting on this guidance in Tokyo ahead of the Tokyo 2020 Olympic and Paralympic Games (now postponed to 2021);
- Pilot a programme of work in Africa by bringing together sports and human rights stakeholders in Rwanda;
- Engage broadcasters further around the risks associated with broadcasting from high-risk locations, and also the responsibilities of broadcasters as major funders of sports organizations;
- Further engage sports bodies on human rights responsibilities, particularly those based in Lausanne, through a programme of capacity building; and
- Plan the next 2020 Sporting Chance Forum in Mexico (originally proposed for 2020, now postponed to 2021).

At the time of reporting, the impact of the Covid-19 pandemic is having a material impact on the charity's proposed activities in 2020. While some in-person convening, including the 2020 Sporting Chance Forum, have been deferred, the impact of Covid-19 on sport has presented opportunities for the charity to act and have impact. In particular, by focusing on the human rights dimensions of the pandemic, the Centre is playing an important role during on-going multi-stakeholder debates about (i) the human rights implications of returning to play; and (ii) ensuring fairness and equality are embedded as sport seeks to build back better.

Operationally, the Centre is focused on:

- Building financial resources as a new organization to ensure adequate working capital and reserves;
- Incorporating a non-profit entity in Switzerland (a longstanding commitment to the Governance Committee of the Centre); and
- Completing the separation of the Centre from IHRB, including by transferring the CEO's employment from IHRB to the Centre.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

During 2019 the trustees were Rae Lindsay, Ron Popper and Frances House. In 2020 the board has added Tim Soutar and Moya Dodd as trustees. The Centre's trustees are responsible for the governance of the charity and ensure that the Centre pursues the objects for which it was founded. Trustees have been selected based on their professional experience and expertise.

Trustees are required to declare any possible conflicts of interest and are therefore unlikely to hold decision-making positions in mainstream business or government during their tenure with the Centre. When recruiting for a new trustee, the Board will make a selection with the aim of having a balanced, well-informed, and effective trustee body that undertakes proper governance of the Centre. Individuals who are passionate about the Centre's purpose and aims and can bring relevant experience and knowledge to enhance the effectiveness of the charity will be sought out. Centre staff will provide a shortlist of nominations of potential trustee candidates who meet agreed criteria, to which the Board can add nominations for consideration. The Centre's Chief Executive, in consultation with colleagues, will advise trustees on the final selection, and facilitate an invitation from the trustees to the selected candidate(s). Possible new trustees undertake a period of observer status, usually joining at least two Centre trustee meetings before their appointment is formalised. The Board will undertake appropriate due diligence to ensure that those who have been disqualified from serving as a trustee are not approached. Additionally, consideration will be made to not making trustee appointments which would potentially give rise to conflicts of interest.

**CENTRE FOR SPORT AND HUMAN RIGHTS  
LIMITED (REGISTERED NUMBER: 11422595)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

The Centre is chaired by Mary Robinson (former President of Ireland and former UN High Commissioner for Human Rights). The Centre's Deputy Chair is John Morrison (Chief Executive, IHRB). The Centre's five trustees are named above on page 10 and below on page 12.

Trustee meetings take place at least four times a year, usually by phone; though there were nine trustee meetings in 2019. The trustees are regularly informed of financial matters, the progress of the Centre towards its charitable objects, and the success of relevant outputs and impacts relating to the Centre's activities. The Chief Executive reports to the board of trustees and runs the Centre on a day-to-day basis. The Chief Executive and Deputy Chief Executive consult the trustees on key and strategic decisions and ultimately to manage the Centre team. The trustees are advised by a Governance Committee comprised of the trustees and:

- G. Alford
- G. Di Cola
- D. Grevemberg
- S. Lendenmann Winterberg
- T. Noonan
- M. Thorns
- L. Wendland

The board of trustees is also advised by a multi-stakeholder Advisory Council comprising 44 member organisations. Through the Advisory Council the Centre brings together an unprecedented alliance of intergovernmental organisations, governments, sports bodies, athletes, hosts, sponsors, broadcasters, civil society representatives, trade unions, employers and their associations, and national human rights institutions. These organisations have come together united in the understanding that there is a generation of work to be done to fully align the world of sport with the fundamental principles of human dignity, human rights, and labour rights. The Advisory Council provides the Centre with guidance on strategic matters and helps to set the priorities for the Centre's activities.

The Centre's team is led by Mary Harvey. A lifelong athlete, Ms Harvey enjoyed an 8-year career with the US Women's National Soccer Team, winning the inaugural FIFA Women's World Cup in 1991 and Olympic Gold in 1996. A former senior executive at FIFA (2003-2008), Ms Harvey was responsible for the human rights components of the successful United bid for the 2026 World Cup. The Centre's core staff and consultants during 2019 were:

- M. Harvey (Chief Executive)
- J. Morrison (Deputy Chair; Chief Executive of IHRB)
- W. Rook (Deputy Chief Executive)
- S. Jerbi (Senior Advisor)
- D. Rozga (Head of Child Rights)
- G. Battaglia (Head of Policy and Outreach)
- A. Biscoe (Programmes and Partnerships Manager)
- C. Magras (Administrator and Events Officer)
- D. Heerdt (Research Officer)

**CENTRE FOR SPORT AND HUMAN RIGHTS  
LIMITED (REGISTERED NUMBER: 11422595)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

- O. Chinyere (Communications Officer)
- A. Farkas Karageorgos (Child Rights Consultant)
- H. St. Dennis (Advisor; Head of Communications of IHRB)
- V. Bissessur (Advisor; Head of Operations of IHRB)

The Centre annually reviews the salary levels for its key management personnel using the job market in order to be competitive with professional roles in the international NGO sector. Pay reflects the need to attract and retain staff with the leadership, experience, skills and knowledge required to contribute to the work of a dynamic and influential charity. Salary levels also reflect responsibilities and performance. Employees are paid with a salary at least in line with guidance from the Campaign for a Living Wage.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
11422595 (England and Wales)

**Registered Charity number**  
1187647

**Registered office**  
Railview Lofts  
19c Commercial Road  
Eastbourne  
East Sussex  
BN21 3XE

**Trustees**  
R J D Popper  
F B House  
L R Lindsay  
T Soutar  
M Dodd

**Auditors**  
Myrus Smith  
Statutory Auditors  
Norman House  
8 Burnell Road  
Sutton  
Surrey  
SM1 4BW

**CENTRE FOR SPORT AND HUMAN RIGHTS  
LIMITED (REGISTERED NUMBER: 11422595)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Bankers**

NatWest Bank Plc

96 Terminus Road

Eastbourne

East Sussex

BN21 3XE

**Accountants**

LMDB Accountants

Railview Lofts

19c Commercial Road

Eastbourne

East Sussex

BN21 3XE

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Centre For Sport and Human Rights Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**CENTRE FOR SPORT AND HUMAN RIGHTS  
LIMITED (REGISTERED NUMBER: 11422595)**

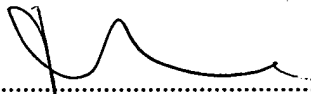
**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**AUDITORS**

The auditors, Myrus Smith, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on ..... 28.7.2020 ..... and signed on its behalf by:



L R Lindsay - Trustee



**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
CENTRE FOR SPORT AND HUMAN RIGHTS  
LIMITED**

**Opinion**

We have audited the financial statements of Centre For Sport and Human Rights Limited (the 'charitable company') for the year ended 31 December 2019 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2019 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the 'Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
CENTRE FOR SPORT AND HUMAN RIGHTS  
LIMITED**

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company'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 trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
CENTRE FOR SPORT AND HUMAN RIGHTS  
LIMITED**


**Our responsibilities for the audit of the financial statements**

Our 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 of the Independent Auditors that includes our 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work for this report, or for the opinions we have formed.

  
Stephen Jones FCA (Senior Statutory Auditor)  
for and on behalf of Myrus Smith  
Statutory Auditors  
Norman House  
8 Burnell Road  
Sutton  
Surrey  
SM1 4BW

Date: 31 July 2020

**CENTRE FOR SPORT AND HUMAN RIGHTS  
LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2019**

|                                    |       |                           |                         | Year ended<br>31.12.19 | Period<br>19.6.18<br>to<br>31.12.18 |
|------------------------------------|-------|---------------------------|-------------------------|------------------------|-------------------------------------|
|                                    | Notes | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | Total<br>funds<br>£    | Total<br>funds<br>£                 |
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                           |                         |                        |                                     |
| Donations and legacies             | 3     | 64,834                    | 605,322                 | 670,156                | -                                   |
| <b>EXPENDITURE ON</b>              |       |                           |                         |                        |                                     |
| Raising funds                      | 4     | 2,452                     | -                       | 2,452                  | -                                   |
| <b>Charitable activities</b>       | 5     |                           |                         |                        |                                     |
| Sport and human rights             |       | 199,049                   | 431,092                 | 630,141                | -                                   |
| <b>Total</b>                       |       | <u>201,501</u>            | <u>431,092</u>          | <u>632,593</u>         | <u>-</u>                            |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | <u>(136,667)</u>          | <u>174,230</u>          | <u>37,563</u>          | <u>-</u>                            |
| <b>RECONCILIATION OF FUNDS</b>     |       |                           |                         |                        |                                     |
| Total funds brought forward        |       | -                         | -                       | -                      | -                                   |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>(136,667)</u></u>   | <u><u>174,230</u></u>   | <u><u>37,563</u></u>   | <u><u>-</u></u>                     |

The notes form part of these financial statements

**CENTRE FOR SPORT AND HUMAN RIGHTS  
LIMITED (REGISTERED NUMBER: 11422595)**

**BALANCE SHEET  
31 DECEMBER 2019**

|  | Notes | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | 2019<br>Total<br>funds<br>£ | 2018<br>Total<br>funds<br>£ |
|--|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| <b>FIXED ASSETS</b>                          |       |                           |                         |                             |                             |
| Tangible assets                              | 11    | -                         | 4,047                   | 4,047                       | -                           |
| <b>CURRENT ASSETS</b>                        |       |                           |                         |                             |                             |
| Debtors                                      | 12    | -                         | 43,616                  | 43,616                      | -                           |
| Cash at bank                                 |       | -                         | 198,017                 | 198,017                     | -                           |
|  |       | -                         | 241,633                 | 241,633                     | -                           |
| <b>CREDITORS</b>                             |       |                           |                         |                             |                             |
| Amounts falling due within one year          | 13    | (136,667)                 | (71,450)                | (208,117)                   | -                           |
| <b>NET CURRENT ASSETS/(LIABILITIES)</b>      |       | (136,667)                 | 170,183                 | 33,516                      | -                           |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | (136,667)                 | 174,230                 | 37,563                      | -                           |
| <b>NET ASSETS</b>                            |       | (136,667)                 | 174,230                 | 37,563                      | -                           |
| <b>FUNDS</b>                                 | 14    |                           |                         |                             |                             |
| Unrestricted funds                           |       |                           |                         | (136,667)                   | -                           |
| Restricted funds                             |       |                           |                         | 174,230                     | -                           |
| <b>TOTAL FUNDS</b>                           |       |                           |                         | 37,563                      | -                           |

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 28.12.2019 and were signed on its behalf by:



L R Lindsay - Trustee

The notes form part of these financial statements

**CENTRE FOR SPORT AND HUMAN RIGHTS  
LIMITED**

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2019**

|   |       | Year ended<br>31.12.19<br>£ | Period<br>19.6.18<br>to<br>31.12.18<br>£ |
|---|-------|-----------------------------|--|
|   | Notes |                             |  |
| <b>Cash flows from operating activities</b>                               |       |                             |  |
| Cash generated from operations  | 1     | 33,496                      | -  |
| Net cash provided by operating activities                                 |       | 33,496                      | -  |
| <b>Cash flows from investing activities</b>                               |       |                             |  |
| Purchase of tangible fixed assets   |       | (6,070)                     | -  |
| Net cash (used in)/provided by investing activities                       |       | (6,070)                     | -  |
| <b>Cash flows from financing activities</b>                               |       |                             |  |
| Increase/(Decrease) in group creditors                                    |       | 170,591                     | -  |
| Net cash provided by financing activities                                 |       | 170,591                     | -  |
| <b>Change in cash and cash equivalents in the reporting period</b>        |       | <b>198,017</b>              | <b>-</b>                                 |
| <b>Cash and cash equivalents at the beginning of the reporting period</b> |       | <b>-</b>                    | <b>-</b>                                 |
| <b>Cash and cash equivalents at the end of the reporting period</b>       |       | <b>198,017</b>              | <b>-</b>                                 |

The notes form part of these financial statements

**CENTRE FOR SPORT AND HUMAN RIGHTS  
LIMITED**

**NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

|   | Period<br>19.6.18<br>Year ended<br>31.12.19 | to<br>31.12.18 |
|---|---|----------------|
|   | £   | £              |
| <b>Net income for the reporting period (as per the Statement of Financial Activities)</b> | <b>37,563</b>                               | -              |
| <b>Adjustments for:</b>   |   |                |
| Depreciation charges  | 2,023                                       | -              |
| Increase in debtors   | (43,616)                                    | -              |
| Increase in creditors   | 37,526                                      | -              |
| <b>Net cash provided by operations</b>  | <b>33,496</b>                               | -              |

**2. ANALYSIS OF CHANGES IN NET FUNDS**

|                 | At 1.1.19 | Cash flow      | At 31.12.19    |
|-----------------|-----------|----------------|----------------|
|                 | £         | £              | £              |
| <b>Net cash</b> |           |                |                |
| Cash at bank    | -         | 198,017        | 198,017        |
|                 |           | <u>198,017</u> | <u>198,017</u> |
| <b>Total</b>    |           | <u>198,017</u> | <u>198,017</u> |

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**1. STATUTORY INFORMATION**

CSHR Limited is a private company, limited by guarantee, registered in England and Wales.

The company's registered office address is:

Railview Lofts,  
19c Commercial Road,  
Eastbourne,  
East Sussex,  
BN21 3XE.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic Ireland', the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

**Preparation of the accounts on a going concern basis**

In 2019 the activities of the charity were separated from those of its parent company, the Institute For Human Rights and Business. The separation happened in the latter part of 2019, allowing little time for the charity to raise unrestricted donations to fund certain activities and build its reserves.

The charity is reliant on generating and retaining sufficient unrestricted funds to provide additional funding to underfunded activities and to provide a working capital base for the charity as a whole.

During 2019 and into 2020, the charity has been undertaking significant fundraising activities and since the balance sheet date, the charity has received in excess of £400,000 of unrestricted income. This funding has addressed the deficit in unrestricted funds at the balance sheet date and provided a platform from which to build the charity's reserves.

Given the subsequent income received and future fundraising plans, the financial statements have been prepared on a going concern basis.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grant income is recognised when there is formal offer of funding communicated in writing to the charity which does not relate wholly to future accounting periods.



**2. ACCOUNTING POLICIES - continued**

**Income**

The value of donated services are recognised at their open market value in the period in which they are receivable as incoming resources, where the benefit to the charity can be reliably measured. An equivalent amount will be included as expenditure under the relevant heading in the Statement of Financial Activities.

Donations are recognised on a receivable basis (where there are no performance-related conditions) where the receipt is probable and the amount can be reliably measured.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Allocation and apportionment of costs**

All costs are allocated between expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned according to time spent on each activity during the period.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Computer equipment** 33% on cost

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**2. ACCOUNTING POLICIES - continued**

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Pension costs are allocated to activities on the same basis as set out in the allocation and apportionment of costs policy stated above. Pension costs and liabilities are allocated to restricted and unrestricted reserves based on the allocation of labour time to the charities various funds.

**Financial instruments**

Financial assets and financial liabilities are recognised in the balance sheet when the charity becomes a party to the contractual provisions of the instrument.

Trade and other debtors and creditors are classified as basic financial instruments and are initially measured at initial recognition at transaction price. Debtors and creditors are subsequently measured at amortised cost using the effective interest rate method. A provision is established when there is objective evidence that the company will not be able to collect all amounts due. Cash and cash equivalents are classified as basic financial instruments and comprise cash at bank and short-term bank deposits with an original maturity of three months or less which are an integral part of the charity's cash management.

Financial liabilities issued by the company are classified in accordance with the substance of the contractual arrangements entered into and meet the definitions of a financial liability.

Financial assets are de-recognised when:

- the contractual rights to the cash flows from the financial asset expire or are settled; or
- the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset; or
- the charity despite having retained some but not all significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are de-recognised only when the obligation specified in the contract is discharged, cancelled or expires.

**CENTRE FOR SPORT AND HUMAN RIGHTS  
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**3. DONATIONS AND LEGACIES**

|                    | Year ended<br>31.12.19<br>£ | Period<br>19.6.18<br>to<br>31.12.18<br>£ |
|--------------------|-----------------------------|--|
| Business donations | 73,406                      | -  |
| Foundation grants  | 498,829                     | -  |
| Government grants  | 97,921                      | -  |
|                    | <u>670,156</u>              | <u>-</u>                                 |

**4. RAISING FUNDS**

**Raising donations and legacies**

|             | Year ended<br>31.12.19<br>£ | Period<br>19.6.18<br>to<br>31.12.18<br>£ |
|-------------|-----------------------------|--|
| Consultancy | <u>2,452</u>                | <u>-</u>                                 |

**5. CHARITABLE ACTIVITIES COSTS**

|                        | Direct<br>Costs<br>£ | Support<br>costs (see<br>note 6)<br>£ | Totals<br>£    |
|------------------------|----------------------|---------------------------------------|----------------|
| Sport and human rights | <u>604,704</u>       | <u>25,437</u>                         | <u>630,141</u> |

**CENTRE FOR SPORT AND HUMAN RIGHTS  
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**6. SUPPORT COSTS**

|                        | Management    | Finance    | Information<br>technology | Governance<br>costs | Totals        |
|------------------------|---------------|------------|---------------------------|---------------------|---------------|
|                        | £             | £          | £                         | £                   | £             |
| Sport and human rights | <u>20,351</u> | <u>505</u> | <u>2,081</u>              | <u>2,500</u>        | <u>25,437</u> |

**7. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

|                             | Year ended<br>31.12.19 | Period<br>19.6.18<br>to<br>31.12.18 |
|-----------------------------|------------------------|-------------------------------------|
|                             | £                      | £                                   |
| Auditors' remuneration      | 2,500                  | -                                   |
| Depreciation - owned assets | <u>2,023</u>           | <u>-</u>                            |

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2019 nor for the period ended 31 December 2018.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2019 nor for the period ended 31 December 2018.

**9. STAFF COSTS**

|                       | Year ended<br>31.12.19 | Period<br>19.6.18<br>to<br>31.12.18 |
|-----------------------|------------------------|-------------------------------------|
|                       | £                      | £                                   |
| Wages and salaries    | 52,788                 | -                                   |
| Social security costs | 5,050                  | -                                   |
| Other pension costs   | 9,693                  | -                                   |
|                       | <u>67,531</u>          | <u>-</u>                            |

The key management personnel of the charity comprise the trustees, the Chief Executive Officer and her deputy. The total employee benefits of the key management personnel of the charity were £101,980 (2018 - £nil). Included within total employee benefits are sums recharged to the charity by its parent company in respect of the Chief Executive.

**CENTRE FOR SPORT AND HUMAN RIGHTS  
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**9. STAFF COSTS - continued**

Under FRS 102, employee benefits include gross salary, benefits in kind, employer's social security and employer pension costs.

The average monthly number of employees during the year was as follows:

|       | Year ended<br>31.12.19 | Period<br>19.6.18<br>to<br>31.12.18 |
|-------|------------------------|-------------------------------------|
| Staff | <u>1</u>               | <u>-</u>                            |

No employees received emoluments in excess of £60,000.

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

The charity undertook no financial activity in the comparative period.

**11. TANGIBLE FIXED ASSETS**

|                       | Computer<br>equipment<br>£ |
|-----------------------|----------------------------|
| <b>COST</b>           |                            |
| Additions             | <u>6,070</u>               |
| <b>DEPRECIATION</b>   |                            |
| Charge for year       | <u>2,023</u>               |
| <b>NET BOOK VALUE</b> |                            |
| At 31 December 2019   | <u>4,047</u>               |
| At 31 December 2018   | <u>-</u>                   |

**CENTRE FOR SPORT AND HUMAN RIGHTS  
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|               | 2019<br>£ | 2018<br>£ |
|---------------|-----------|-----------|
| Trade debtors | 43,616    | -         |

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                    | 2019<br>£      | 2018<br>£ |
|------------------------------------|----------------|-----------|
| Trade creditors                    | 10,579         | -         |
| Amounts owed to group undertakings | 170,591        | -         |
| Social security and other taxes    | 8,625          | -         |
| Accrued expenses                   | 18,322         | -         |
|                                    | <u>208,117</u> | <u>-</u>  |

**14. MOVEMENT IN FUNDS**

|                           | At 1.1.19<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.12.19<br>£ |
|---------------------------|----------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                |                                  |                     |
| General fund              | -              | (136,667)                        | (136,667)           |
| <b>Restricted funds</b>   |                |                                  |                     |
| Sport and human rights    | -              | 174,230                          | 174,230             |
| <b>TOTAL FUNDS</b>        | <u>-</u>       | <u>37,563</u>                    | <u>37,563</u>       |

Net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 64,834                     | (201,501)                  | (136,667)                 |
| <b>Restricted funds</b>   |                            |                            |                           |
| Sport and human rights    | 605,322                    | (431,092)                  | 174,230                   |
| <b>TOTAL FUNDS</b>        | <u>670,156</u>             | <u>(632,593)</u>           | <u>37,563</u>             |

**CENTRE FOR SPORT AND HUMAN RIGHTS  
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**14. MOVEMENT IN FUNDS - continued**

Unrestricted funds represent monies given to the charity without restrictions.

Restricted funds represent monies given to the charity for a particular activity as follows:

Centre for Sport and Human Rights: Human rights in the context of sporting events (FIFA World Cup, Olympic Games etc).

**15. RELATED PARTY DISCLOSURES**

**Institute for Human Rights & Business Limited**  
Parent company

As at 31 December 2019 the subsidiary owed the parent company £170,591 (2018 - £nil). The loan by the parent company has no fixed repayment term and is interest free.