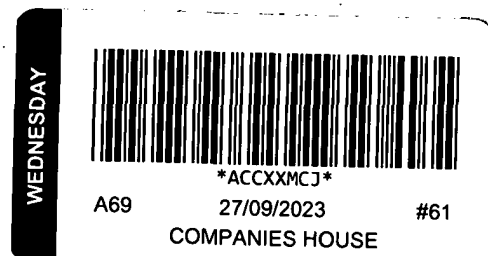


REGISTERED COMPANY NUMBER: 11422595 (England and Wales)
REGISTERED CHARITY NUMBER: 1187647

REPORT OF THE TRUSTEES AND
AUDITED CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED



**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Page
Report of the Trustees	1 to 27
Report of the Independent Auditors	28 to 31
Consolidated Statement of Financial Activities	32
Consolidated Balance Sheet	33
Consolidated Cash Flow Statement	34
Notes to the Consolidated Cash Flow Statement	35
Notes to the Consolidated Financial Statements	36 to 48

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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

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 2022. 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") is a human rights organisation for the world of sport.

The Centre's mission is to advance a world of sport that fully respects and promotes human rights by generating awareness, building capacity and creating lasting value through the responsible delivery of day-to-day sport and sporting events.

The Centre pursues its mission by promoting and advancing implementation of the Sporting Chance Principles, engaging those affected, and strengthening accountability through collective action in seeking to realise:

- prevention of human rights harms and violations;
- remedy that is effective, accessible and available for those who experience human rights abuse; and
- opportunities to promote human rights that contribute to positive impacts and benefits for all.

In fulfilling its mission, the Centre is committed to embodying values that nurture and project a positive working culture at all levels by being trustworthy, legitimate, innovative, collaborative, and enabling.

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 agencies in the United Nations (UN) system responsible for international human rights and labour rights: the Office of the UN High Commissioner for Human Rights (OHCHR) and the International Labour Organisation (ILO), as well as the ILO's constituent groups represented by the International Trade Union Confederation (ITUC) and the International Organisation of Employers (IOE).

The Centre itself is the outcome of a multi-year multi-stakeholder process first convened in 2015 by the Institute for Human Rights and Business leading to the Centre's launch in 2018, and full independence in 2021. The Centre works with an Advisory Council of more than 50 participants including governments, intergovernmental organisations, corporates, trade unions, sports bodies, and civil society organisations.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

The Centre's Theory of Change sets out how the charity approaches its work. By engaging, influencing and convening actors across the entire sports ecosystem and harnessing their collective commitment and efforts to uphold the UN Guiding Principles on Business and Human Rights (UNGPs) and the Sporting Chance Principles, the Centre believes that urgent and complex human rights challenges affecting people involved in and impacted by sport at all levels from grassroots to professional can be effectively addressed. Together with others, the Centre seeks to create positive opportunities that generate sustainable societal change by following these three principles:

(I) Generating awareness through constructive dialogue, collaborative exchange and sharing knowledge that amplifies the voice and agency of affected groups and builds platforms to educate and enrol stakeholders with a sense of responsibility and commitment - such that stakeholders in the world of sport are aware of, acknowledge and commit to their duties, obligations and responsibilities to protect, respect and promote human rights.

(II) Building capacity with stakeholders through thought-leadership, evidence gathering and tools development that encourages individual and collective commitments to international human rights standards and incorporates the voices and representation of affected people - such that stakeholders in the world of sport increase their capacity to prevent and mitigate human rights violations and harms through due diligence, informed by engagement with and the experience of affected groups, adding value to the future of harm-free, transparent and accountable sport.

(III) Creating lasting value through connectivity, collaboration, collective action and accountability, enabling people to deliver and enjoy sport in a harm-free environment, realising sustainable benefits that support human rights (socially, economically and environmentally), while recognising and rewarding those that are positive catalysts for good - such that stakeholders in the world of sport hold each other accountable in implementing their human rights commitments and continually refine how they assess their impact, act on findings, track responses, and transparently communicate their performance.

The Centre recognises that its objects and mission are broad, ambitious and global in scope. The mandate of the Centre and the expectations on it to have real impact in the world of sport are vast, while its resources remain limited. The Centre therefore aims to work as a catalyst, convenor, force-multiplier, and enabler - working with and through other institutional actors to grow its impact. For a relatively new organisation in an emerging field, it is working to mainstream awareness of human rights across the sports ecosystem and build the capacity of institutional actors in sport to better respect and protect people's rights in its activities and its events. The ultimate beneficiaries of the Centre's work are the people impacted by the entire sports ecosystem, including athletes, coaches, communities, fans, workers, volunteers, administrators, and the press.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

In 2022, the Centre continued implementation of its four-year strategic plan, 'Convergence 2025', which was adopted and published in September 2021. In 'Convergence 2025' the Centre identified five strategic priorities, each with a defined approach:

(1) Nurture Thought-Leadership, Innovation and Knowledge on Sport and Human Rights:

- Embed a multidisciplinary approach to thought leadership to catalyse the growth of the sport and human rights movement.
- Promote a culture of innovation that conceives, creates and connects great ideas with stakeholders seeking to achieve responsible sport and builds on the expertise and experiences of affected groups.
- Ensure knowledge sharing is evidence-based, inclusive, accessible and evolutionary and uses experiential and highly pragmatic educational platforms delivered with credible expertise.

(2) Strengthen Operational Systems and Practices in Sport to Align with Human Rights Responsibilities:

- Support sports bodies and major events in conducting human rights due diligence, and, through engagement and consultation with affected groups (including children), identify and change harmful and discriminatory policies and practices.
- Advocate for and promote the UN Guiding Principles on Business and Human Rights and the Sporting Chance Principles as the foundation for delivering responsible, accountable and transparent sport.
- Align, wherever possible, the contribution of the sport and human rights movement towards the achievement of the 2030 UN Sustainable Development Goals and the Kazan Action Plan.

(3) Foster Inclusive Engagement, Cultivate Collective Action and Forge Transformational Alliances:

- Build and promote safe spaces that nurture conversations and dialogue that respectfully and inclusively engage the diverse views of various affected groups and institutional stakeholders and act as a catalyst for cultivating collective action.
- Promote an interconnected sports ecosystem of rights-holders and institutional actors that prioritise the realisation of responsible sport environments, experiences and working cultures that 'do no harm' and realise the full potential of sustainable and positive human rights legacies for the benefit of people and communities impacted by sport.
- Gain insight and understanding through the diverse expertise, knowledge and experience of the Centre's Advisory Council members as a distinct group of leaders and influencers in the sport and human rights movement.

(4) Address Harmful Practices and Human Rights Violations in the World of Sport:

- Advance the rights and voices of people adversely impacted by or through sport through people-centred and affected-person-led approaches to remedy.
- Develop, evolve and refine guidance and standards for regulation, representation and resolution regarding remedy mechanisms for sport-related human rights abuses.
- Promote collaborative solutions to remedy issues by respecting the distinct contextual approaches required in different situations.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

(5) Build a Self-Sustaining Global Organisation:

- Implement a people-centred approach, rooted in international human rights standards, that expands the reach of the sport and human rights movement globally and contributes positively across the entire sports ecosystem.
- Nurture a positive working culture that lives and projects an environment that is people-focused (supportive, inclusively diverse and accessible, helpful, curious), impact-oriented (purpose-driven, collaborative, ambitious within capacity) and solutions-based (pragmatic, plain-spoken, practical).
- Uphold the highest professional standards in daily work to enable the organisation to adapt and respond effectively to volatile, uncertain, complex and ambiguous environments in delivering on vision and mission, evolving strategy based on evidence and outcomes.

In 2022, the Centre observed key markers in the achievement of its strategy, which include:

- Growing the sport and human rights movement: 2022 saw strong growth in interest and engagement with the Centre and its work. This included a significant increase in outreach by sport bodies, governments and event organisers, and participation in Centre-hosted working groups and convenings.
- Achieving increasingly global profile: 2022 had two major global sporting events with challenging human rights contexts, resulting in a significant uptick in requests for interviews, engagement and appearances at high-level events in Europe, North America and Africa.
- Building influence: an increase in the number of requests to provide expert advice to governments on integrating human rights into sport policy, and invitations to deliver presentations and keynotes at influential conferences within the world of sport.
- Demonstrating leadership: the Centre has positioned itself as a global thought leader on sport and human rights on the cutting edge of complex and relevant issues impacting sport. Key topics include diverse gender inclusion, ethics and athlete eligibility, the impact of new human rights due diligence laws on different actors within the ecosystem of sport.
- Innovating new programmes: developing new ways to embed human rights and real-time due diligence human rights processes into live sporting events, for example through its human rights volunteers scheme.
- Establishing legitimate foundations: convening influential events to address human rights challenges associated with global sporting events with the authority of an organisation established by UN agencies, supported by key institutions and governments, with a broad multi-stakeholder Advisory Council.
- Increased evidence of implementation: evidence of more sports bodies and corporations embedding human rights due diligence commitments and processes into their governance structures and decision making.

The year 2022 represented the first full year of the Centre's activities with its new independent board of trustees in place, and the first full year to develop and deliver plans in accordance with 'Convergence 2025'.

The Centre's activities are clustered around five categories of product or output, namely:

- Network
- Education
- Events
- Tools
- Technical support

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

(A) Network refers to the Centre's core role of building and serving a multi-stakeholder sport and human rights movement - primarily through its Advisory Council. Network activities primarily fall under the third strategic priority described above: "Foster Inclusive Engagement, Cultivate Collective Action and Forge Transformational Alliances". Activities in this area include the regular engagement and convening of the Centre's Advisory Council, ongoing outreach and engagement across the world of sport, regular working groups and innovation teams convened to tackle pressing human rights issues in sport and other activities to drive engagement and growth of the sport and human rights movement.

(B) Education refers to the Centre's role to raise awareness of sport and human rights issues, with education activities primarily falling under the first strategic priority described above: "Nurture Thought-Leadership, Innovation and Knowledge on Sport and Human Rights". Education activities include teaching, courses, and publications aimed to grow knowledge and learning on sport and human rights.

(C) Events refers to the Centre's function as a convenor. Events primarily fall under the third strategic priority described above: "Foster Inclusive Engagement, Cultivate Collective Action and Forge Transformational Alliances". Events include the Centre's flagship Sporting Chance Forum, as well as regional, sector-specific and issue-specific fora where the Centre's ability to convene, mediate, chair and administer high quality meetings provides a foundation for constructive dialogue and courageous conversations.

(D) Tools refers to the Centre's expert capacity to research, develop, consult upon and publish practical guidance and resources to assist actors across sport in implementing their human rights responsibilities. Tools produced by the Centre primarily fall under the first strategic priority described above: "Nurture Thought-Leadership, Innovation and Knowledge on Sport and Human Rights". Examples here include the MSE Lifecycle Guide, Human Rights Policy Template for sport bodies, Human Rights Implementation Framework for sport bodies, Guide for Integrating Human Rights into MSE bidding requirements, and the Sponsor's Framework for Responsible Sport.

(E) Technical support refers to the Centre's offering of expertise and advice to actors throughout sport, including developing expert options, capacity building activities and consultations to work hand in hand with institutions and develop their capacities. These activities primarily fall under the second strategic priority described above: "Strengthen Operational Systems and Practices in Sport to Align with Human Rights Responsibilities".

Together, these products or outputs of the Centre are delivered through the Centre's programmes. These programmes have multiple dimensions and focus on particular actor groups (e.g. Sports Bodies, Sponsors, Broadcasters, Governments), particular regions (e.g. North America, the Gulf), and particular themes (e.g. Child Rights, Remedy). The remedy programme responds to the fourth of the Centre's strategic priorities described above ("Address Harmful Practices and Human Rights Violations in the World of Sport"). Each programme has a designated lead responsible for all activities delivered within it, including how they relate to the full range of outputs and products that the Centre offers (events, tools, education and so on).

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

Finally, the fifth strategic priority of the Centre, to "Build a Self-Sustaining Global Organisation" relates to a suite of internal activities covering governance, operations, administration, finance, fundraising, marketing, communications, and human resources.

Within this structure, when prioritising activities, the Centre refers to its published Operational Principles, which provides a rubric setting out that the Centre will prioritise the use of its resources on opportunities where: (i) systemic change is possible; (ii) egregiousness of human rights violations are high; (iii) the chances of impact are also high; (iv) value is added by the nature of Centre's role and expertise; and (v) operational factors are conducive (including capabilities, capacity, resources etc.).

An outcome of an external evaluation of the Centre's work, carried out in 2022 by the monitoring and evaluation specialists Social Terrain, was to identify key attributes where the charity adds the most value and most plays to its strengths. This "triple point value" determined that the charity is most effective where it is: (i) acting as a trusted convenor; (ii) demonstrating specialist expertise; and (iii) leveraging its strong network. These factors, and the strategic, organisational, and operational frameworks described above provide the basis for the charity's work in fulfilling its purpose.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

OBJECTIVES AND ACTIVITIES

Significant activities

Significant activities for the Centre in 2022 included:

- Implementation of the Human Rights Volunteers project in Qatar: This groundbreaking project trained a subset of volunteers to observe and report human rights risks or harms in real-time, during all venues and Fan Fests associated with the 2022 FIFA World Cup.
- First ever Summer School on Sport and Human Rights: Convened in partnership with the Asser Institute in The Hague, the 2022 Summer School on Sport and Human Rights brought together a global expert faculty for a week-long course for participants from around the world looking to implement sport and human rights knowledge into their daily work, drawing participants from academia, federations, player unions, civil society and others.
- Launch of Global Sport and Human Rights Academy on International Human Rights Day in December 2022: The Academy is the first of its kind, and will make critical information on key topics within the growing area of sport and human rights accessible globally. The Academy will launch officially in 2023 with its inaugural course, Sport and Human Rights 101.
- The Doha Dialogue: convened on the eve of the 2022 FIFA World Cup, this invitation-only event gathered key stakeholders from affected groups, (including migrant workers, unions, women and LGBTQI+ groups, key UN agencies, and key government actors from the State of Qatar) in a discussion on areas of concern and risk heading into games time.
- Development of the Routledge Handbook on Mega-Sporting Events and Human Rights: The Centre was invited by Routledge to compile the first comprehensive textbook on mega-sporting events and human rights. Through contributions from the Centre's staff and extensive network of experts in a variety of areas germane to sport and human rights, the handbook was conceived, designed and written, comprising over forty chapters. The handbook will be published in 2023.

The Centre closed 2022 with reserves £632,399, of which £308,665 is unrestricted and £323,734 is restricted, in line with trustee expectations. This follows starting the year with total reserves of £1,160,841, a significant proportion of which was restricted and unrestricted funds that had been earmarked for spending in 2022.

The Centre's continued success in fundraising for its activities has been based on demonstrating a track record of positive impacts, deepening key relationships with funders, and the prudent allocation of resources. The trustees recognise here the hard work and dedication of the Centre's team, who have shown great commitment in a lightly staffed organisation with incredibly high expectations.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

OBJECTIVES AND ACTIVITIES

Public benefit

Rights holders and affected and potentially affected groups are at the core of all activities undertaken by the Centre both as the charity's beneficiaries and as agents in seeking systemic change. The Centre's strategy - 'Convergence 2025' sets the organisation's goal to be "people-centred" in all of its activities. The Centre delivers public benefit through advancing the realisation of human rights by duty bearers (governments, sports bodies, sports event organisers, and businesses) through greater protection of rights, the integration of human rights due diligence in the world of sport globally, and through the provision of remedies for the victims of human rights abuse. Beneficiaries of the Centre's work - albeit indirectly - are the individuals that make up sport: athletes, coaches, communities, fans, workers, volunteers, administrators, and the press. By enabling the institutions in sport to better deliver safe and inclusive sporting environments, the Centre works to change the culture of sport, the expectations of sports bodies, and the contexts within which people participate in sport.

By acting as a centre of expertise available without cost to actors throughout the whole sports ecosystem, 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 2022**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

With 2022 beginning with the Olympic Winter and Paralympic Games in Beijing and ending with the FIFA World Cup 2022 in Qatar, the year brought unprecedented international scrutiny to the human rights dimensions of sport, from planning and implementation of Mega-Sporting Events to their legacies for communities and nations. 2022 also witnessed the ongoing conflict in Ukraine which reignited debates on sport's relationships with governments and sponsors, and highlighted difficult dilemmas around athlete eligibility and participation. Within this context, the Centre sought to provide value and guidance on how human rights could and should be taken into account by various actors within the ecosystem of sport.

Activities in 2022, included:

(A) Network

Advisory Council Growth: The Centre's Advisory Council expanded in 2022 with the addition of two governments - the Austrian Government, represented by the Federal Ministry for Arts, Culture, the Civil Service and Sport, and the Mexican Government, represented by the Ministry of Foreign Affairs - as well as sport sponsor Mars, Incorporated. All members of the Centre's Advisory Council commit to support and uphold the Sporting Chance Principles and to work through the Centre's multi-stakeholder convenings to mitigate human rights risks and promote opportunities for responsible sport.

Expanded activities in North America: The Centre launched a significant new project developed with the Oak Foundation, titled, 'Promoting the Rights of Children in the 2026 FIFA World Cup', which will create collaborations to improve knowledge and capacity of key decision makers of host cities, governments, governing bodies and other stakeholders of the World Cup to ensure they take concrete actions and commit resources to ensure that child rights are protected, respected and promoted during preparations to host the 2026 FIFA World Cup. The Centre will work with a total of four host cities initially: two in the United States, one in Mexico, and one in Canada, to: build safer cities for children in and through sport; develop a network of individuals and agencies in leading cities that establish commitments and programmes that respect, protect and promote child rights; and create opportunities across cities for active child citizenship, voice and agency in and through sport and major event hosting. The Centre's North America project team is now in place offering training and resources to all sixteen host cities of the FIFA World Cup 2026.

B) Education and thought leadership

Defining Responsible Sport: As part of efforts to mainstream human rights expectations into the world of sport, the Centre published a peer-reviewed article in The International Sports Law Journal exploring the nature and extent of the human rights responsibilities of sports governing bodies and how the UN Guiding Principles on Business and Human Rights provide the basis, authoritative framework, and roadmap for sport on human rights.

Spotlight on Conditions for Children in Elite Sport: The Centre published a White Paper focused specifically on the work of children in, or on the pathway to, elite sport, and the experiences of children and the situations they may encounter that are analogous to child labour. Although children in high-performance and professional sport are not included in the current understanding and measurement of child labour, the paper argued that the conditions and impacts they experience are similar to those of children working in more recognised forms of child labour. Evidence to support the argument was derived from an in-depth review of relevant literature, and from a series of 24 consultations with various expert groups.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

New Research on Remedy and Redress: The Centre worked with a range of researchers and practitioners to produce a Special Issue of the International Sports Law Journal. The Special Issue brought together different perspectives and expertise on one of the most challenging issues in sport: remedy and redress for sport-related human rights abuses. The goal was to stimulate further research, encourage new perspectives, and to further enrich a growing body of work that is increasingly identifying gaps and proposing a diverse range of solutions. The journal connected with contemporary research from emerging and established researchers.

Reading List: As part of its educational work, the Centre published the next edition of its annual sport and human rights reading list, which contains references and links to carefully selected publications relevant to the broader field of sport and human rights. The first version included key readings on sport and human rights since the Centre's inception in 2018 alongside more recent publications. The 2022 list presents a snapshot of the relevant literature available on sport and human rights that emerged in the year.

Teaching Note: As part of efforts to integrate sport and human rights into university-level education, a teaching note with support and input from our academic network was developed, intending to serve as inspiration for those involved in teaching sport and human rights related subjects across disciplines. The note provides guidance on how to integrate the topic into existing coursework or new areas of teaching, highlighting a number of sub-themes and core questions to study, as well as ideas for teaching approaches, a selection of resources and case study examples.

C) Events

Security and Human Rights: Together with the International Code of Conduct Association (ICoCA) the Centre hosted a discussion on understanding and managing the human rights and labour rights risks at play in ensuring the contracting of responsible private security providers at Mega Sporting Events. The focus of participants was on how to best ensure human rights are respected throughout a tournament's security supply chain, how the private security companies who are providing these services are chosen and what factors influence the procurement process.

Doha Dialogue: Together with the UN Human Rights Office, the International Labour Organization, the International Organization of Employers, and the International Trade Union Confederation, the Centre co-convened a critical dialogue on the human rights legacy of the FIFA World Cup Qatar 2022. The event in Doha brought together representatives from human rights groups, trade unions, academia, employers, corporate partners, and governments to discuss human rights risks and labour reforms in the context of the first Mega-Sporting Event of this scale to take place in the Middle East. The dialogue aimed to provide a safe and impartial space for multi-stakeholder action and encourage civil society engagement and reflection on ensuring a positive legacy from major sporting events.

Event with National Human Rights Institutions: In collaboration with the Commonwealth Forum of National Human Rights Institutions, the Northern Ireland Human Rights Commission and Unicef UK, the Centre hosted an event exploring where National Human Rights Institutions (NHRIs) can facilitate work on sport and human rights to be cascaded down and implemented at a national level. The purpose was to bring together NHRIs and introduce them to the world of sport, including an understanding of which human rights abuses can occur within sport, why the topic is relevant for NHRIs, and what they can do to be more involved.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

The Sport and Human Rights Summer School: The Centre partnered with Asser Institute in The Hague to host a one week course bringing together an international group of sport practitioners, athletes, and students to advance the field of sport and human rights through education. The course covered a range of themes, including historical campaigns by Amnesty International, athlete protests, sports governance, safety of child athletes, and remedies for sport-related human rights abuses - demonstrating the importance of shared responsibility between all actors within the sport ecosystem, highlighting the need for ongoing training and education opportunities.

Mega Sporting Event Due Diligence: While the major human rights responsibilities of Mega Sporting Events sit with the hosts, those sponsoring and competing can also play a role in promoting responsible conduct. To that end, the Centre hosted a series of events exploring what steps football associations can take to responsibly participate in competitions. With a specific focus on the FIFA World Cup in Qatar, this work unpacked 'responsible participation' by bringing together football associations, organisers, international organisations, civil society and corporate representatives to share lessons learned and promote best practices in conducting due diligence.

D) Tools

Fans' Human Rights Guide: CSHR Advisory Council member Football Supporters Europe worked with Centre staff to create a digital guide to help fans ensure sporting events are welcoming, inclusive, and avoid causing harm to workers, residents, players, and others. The guide covers various areas fans should consider, from preparing to travel, choosing accommodation, risks and considerations on arrival, in transit, entering the stadium, at the match, and returning home. The tool contributes to awareness of all stakeholders to ensure that both fans and organisers are prepared for a safe and positive experience that upholds personal dignity and promotes once-in-a-lifetime experiences that sport can offer. The publication builds on the Centre's 'games time' guidance for Mega-Sporting Event organisers, and will be further developed in consultation with fan groups and stakeholders.

2026 Host City Human Rights Strategies: As attention began to focus beyond the FIFA World Cup Qatar 2022 to the next edition in 2026, the Centre collaborated with Clifford Chance on a major report highlighting key trends in the human rights pledges of cities competing to host matches at the FIFA World Cup 2026.

Responses to the Invasion of Ukraine: Following the Russian invasion of Ukraine, the Centre collated the unprecedented reactions from across the global sport ecosystem, including responses from intergovernmental organisations, governments, international sport organisations and others. Monitoring the sporting implications of the tragic events in Ukraine has remained a priority going into 2023.

Child Rights and Mega Sporting Events: Together with UNICEF and the Special Representative of the UN Secretary General on Violence Against Children, the Centre developed a Child Rights and Mega Sporting Events Toolkit to bring together decades of experience and knowledge on these issues. The Toolkit provides a set of resources to help benchmark, monitor and evaluate the extent to which entities involved with the organising of a major event are addressing their responsibilities towards the rights and well-being of children across the lifecycle of the event - from the initial bidding phase through to Activity Report 9 2022 review legacy. It proposes a number of core elements, based on international human rights law, for ensuring Mega Sporting Events are planned and delivered in a child-friendly manner.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

Case Collection: The Centre launched a collection of cases on disputes from the world of sport where human rights are at stake across a range of mechanisms, including the Court of Arbitration for Sport, sport body mechanisms, regional and national courts, and National Contact Points of the OECD. This living collection of cases captures publicly-available information on past and recent cases that have been dealt with by the listed mechanisms in chronological order. The aim of this depository is to support representatives of affected persons, lawyers, civil society, and others working on sport and human rights cases to find relevant precedents and other information on cases that have been addressed.

E) Technical support

Human Rights Volunteers: The Centre partnered with FIFA to provide technical support in delivering a pioneering Human Rights Volunteers programme at the 2022 FIFA World Cup in Qatar. The Centre worked with FIFA to train volunteers and coordinate the programme, which conducted real-time human rights risk assessments during the event. The programme helped build human rights capacity among an international group of volunteers, and provided a monitoring function by bearing witness to risks associated with the event. The UN Human Rights Office supported the programme by providing skills training on monitoring and observation, which were critical. Volunteers were deployed to conduct human rights risk assessments around tournament venues, assist fans with complaints, and raise awareness of potential vulnerabilities. Similar activities are planned at other major events, to help organisers respond to challenges and adapt systems in real-time, opening the possibility of leaving a positive legacy of increased human rights know-how in local communities and among sports federations and event hosts, while contributing to the growth of the sport and human rights movement. A review of the programme will be published in 2023.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

The Centre seeks to retain and maintain its independence and strive to operate with complete impartiality and in line with its published donor policy. The Centre believes it is important to accept funding from across a range of major constituencies active in sport and society, and strive to balance funding across four 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. 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 charity does not provide any fee-for-service work or paid consultancy, nor provide specific services to any business. 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.

In 2023 the Centre is planning to diversify its funding base, grow revenue, seek additional partnerships, and solicit donations from high net-worth individuals. To that end, the Centre retained a fundraising consultant, and developed a robust revenue plan for 2023. The plan seeks to increase core funding for the Centre, convert single year relationships into ones that span multiple years, and identify new sources of funding.

To diversify funding sources, open new partnership opportunities, and promote the sustainability of the Centre in the future, the charity incorporated and launched a wholly-owned trading subsidiary (Centre for Sport and Human Rights Trading Limited, Company Number 13509798) in 2022, which has commenced activity in 2022.

The future goal of the trading entity is twofold: first to enable the group to undertake advisory work with all actors in sport, provided such advisory work is in line with and supports the Centre's overall strategy, and second, to enable the development of joint ventures, including a proposed joint venture with the World Academy of Sport in creating a 'Global Sport and Human Rights Academy' to be incorporated in 2023. The objective for all trading activities will be to provide additional long-term sources of revenue.

FINANCIAL REVIEW

Principal funding sources

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

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.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

FINANCIAL REVIEW

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.

The Centre's budgets and management accounts include a threshold showing the level of three months operating costs. In 2020, the goal of building up 3 months of core reserves was achieved, and in 2021, the goal of the trustees was to build upon that reserve. By the end of 2023 the intention is for a proportion of the reserves to be classified as a trustees' reserve fund accessible only with board approval.

Risk management

The trustees have identified how and where risks should be managed and mitigated. The systems and processes for doing this are detailed in a Risk Management Framework included in the annual Business Plan reviewed and approved by the trustees.

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. As part of the Risk Management Framework, the Centre maintains a detailed Risk Register, which is included in the Centre's annual business plan and risk management is a standing item in the CEO's report at board meetings. This Register is updated every six months. In addition, The Centre retains qualified professional advisors in good standing to advise on legal, financial, human resources, payroll, and insurance matters.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

PLANS FOR FUTURE PERIODS

Specific plans for 2023 are set out further below. In developing them, the Centre works through the structures set out in its strategy, Convergence 2025, where each of the Centre's five strategic priorities are broken down into five activity areas. Activities in any given year are aligned in the annual business plan to these 25 activity areas. These are set out here before a more detailed look to 2023 is presented.

1. Nurture thought leadership, innovation and knowledge on sport and human rights:

1.1 Develop and promote the use of guidance and tools for sports bodies, including: developing human rights guidance material for national sports bodies (national governing bodies and federations) across all continents (with strong emphasis on Global South partnerships); publishing and piloting a sports body human rights policy template, implementation guide and human rights risk management framework; updating, testing and publishing human rights guides and material for sports bodies that address human rights.

1.2 Develop and promote the use of human rights resources for Mega-Sporting Events at all stages of the event lifecycle, including: conducting analysis, publishing recommendations and hosting innovation and knowledge sharing workshops to support feasibility assessments, candidature requirements and host contract obligations to promote the human rights opportunities of hosting major events; publishing a revised Mega-Sporting Event lifecycle from the pre-candidature dialogue and feasibility phase through strategic planning, operational delivery and legacy realisation phases; publishing and testing a human rights policy template, self-assessment checklists for human rights due diligence and supporting guidance for host actors; publishing and testing stakeholder engagement guidance and tools tailored for specific rights holder groups.

1.3 Cultivate multi-sector research on sport and human rights, including: Conducting, curating, integrating, and publishing industry-leading research and guidance on critical issues on a range of topic areas as they pertain to human rights; in collaboration with universities and academics, launching a research network and publishing research guidelines to support greater interdisciplinary collaboration, research and teaching on sport and human rights.

1.4 Build a global library of sport and human rights case studies, including: generating a resource-bank of solution oriented case studies on sports body and MSE good practice.

1.5 Launch an educational network and virtual learning platform, specifically: Designing and developing human rights learning pathways for stakeholders within the sports ecosystem with a focus on sports bodies, host actors, sponsors, broadcasters, and standard setting bodies; launching a virtual learning platform providing access to all educational outputs of the Centre.

2. Strengthen operational systems and practices in sport to align with human rights responsibilities:

2.1 Work with sports bodies committed to embedding human rights, including by: Hosting leadership workshops to grow sports body awareness and expertise in human rights with particular focus on effective implementation of the Sporting Chance Principles; identifying, engaging and supporting sports bodies that intend to or have made a commitment to embed human rights in their governance and operations; supporting the development of tools for communications, reporting and crisis management for human-rights related issues; identifying, engaging and supporting major event owners that intend to or have made commitments to embed human rights due diligence in their event candidature processes and embed appropriate obligations and requirements in their hosting agreements and event strategies.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

2.2 Strengthen MSE host actor human rights commitments: Delivering human rights training opportunities for host actors, with a focus on those with governance and management responsibilities; engaging and supporting host actors to make human rights policy commitments that are endorsed and championed at the most senior levels of respective organisations; engaging host actors to advance integration of human rights, child rights and labour rights considerations in tendering processes, supplier self-assessments, due diligence, compliance, and the inclusion of effective grievance mechanisms.

2.3 Strengthen sponsor and broadcaster capacities to manage and respond to events in high-risk contexts and harness human rights and social purpose opportunities by identifying opportunities to increase leverage in sponsorship relationships as well as opportunities for social purpose activation connected to human rights by corporate partners and by supporting sponsors and broadcasters to identify human rights risks and recommending prevention and mitigation measures for events in high-risk locations and contexts.

2.4 Strengthen governmental and intergovernmental sport and human rights policies and frameworks, including supporting governments, Independent Experts and Special Rapporteurs to include sport and human rights matters in their reports to the United Nations Committee on the Rights of the Child, Committee on the Elimination of Discrimination Against Women and Sustainable Development Goals; supporting host governments of MSEs to protect, respect and fulfill human rights through event hosting; supporting intergovernmental organisations to include perspectives from all stakeholders in the development of sports related policies and positions.

2.5 Collaborate with standards and professional advisory bodies to support and evolve standards of best practice: build awareness and host an event series to build human rights capacity and knowledge of sports law practitioners and other advisers to sports bodies; Seek to contribute to collaborative work on embedding human rights requirements in the International Standards Organisation's (ISO) 20121 Sustainable Event Standards.

3. Foster inclusive engagement, cultivate collective action and forge transformational alliances:

3.1 Facilitate meaningful engagement and participation of affected groups: building effective engagement systems and platforms to obtain perspectives and input related to sport and human rights from people fulfilling roles in or impacted by sport; facilitating meaningful engagement and participation in the work of the Centre with affected groups with particular or intersectional vulnerabilities.

3.2 Enrol and recognise institutional actors across the sports ecosystem: Exploring the creation of a methodology for developing a global responsible sport index on sports body and MSE performance against and accountability to international standards; exploring establishing an awards and recognition programme that celebrates individual, collective and institutional accomplishments in respecting, protecting, promoting and fulfilling human rights in and through sport.

3.3 Cultivate collective action on challenging areas of mutual interest that will benefit from multilateral cooperation: proactively engaging across the sports ecosystem in specific subject areas; responsively convening, aligning, assembling and mobilising key actors with influence, leadership and leverage to address systemic, ongoing and emerging human rights issues in the sports ecosystem, including, where necessary, urgent coordination of stakeholders in response to specific human rights violations and/or opportunities.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

3.4 Establish strategic alliances and partnerships across the sports ecosystem: building strategic partnerships and multi stakeholder alliances that have a transformational contribution to the operational, reputational and financial capacity and capability of the Centre's work; conducting a power and influence mapping exercise to assess the effectiveness of alliances and identify new priorities for developing relationships; engaging and supporting Advisory Council members to perform their roles, meet their responsibilities, exercise their rights and focus on areas of specific work and interest through the Centre's forums; implementing an academic engagement strategy that builds increases the knowledge and evidence base to inform new areas of advocacy and policy and supports young people with an interest in sport and human rights in gaining practical experience and developing a career in the field.

3.5 Convene fora to take stock, build connections and collectively address challenges and opportunities: including annually convening the Host Government Forum, fostering exchange of experiences between governments who are hosting or have previously hosted mega-sporting-events; convening and evolving regular topic-specific working groups to foster debate, dialogue and shared learning between sports ecosystem stakeholders on key issues include mega sporting events, remedy, and safeguarding; convening and evolving the annual Sporting Chance Forum to foster debate, dialogue and shared learning between sports ecosystem stakeholders, taking account of opportunities for thought-leadership and courageous conversations, which different geographic host locations provide; convening thought-provoking discussions addressing complex issues such as athlete voice, athlete harassment and abuse, and gender, always centred on the impact to core human rights, and focusing on solutions; organising discreet dialogue on sensitive human rights issues with clear aims that constructively engage with dilemmas, challenges and political contexts with a focus on identifying practical measures that tangibly reduce human rights risks to people.

4. Address harmful practices and human rights violations in the world of sport:

4.1 Strengthen sports body effectiveness in governing, managing and resolving grievances: Developing, in cooperation with affected persons, global technical experts, and whistle blowers, best practice standards and guidelines for accessible and effective remedy and emergency support.

4.2 Support Mega Sporting Events in addressing grievances and remedy, including to map, identify and publish expert commentary on opportunities and gaps in current approaches to human rights grievance and remedy mechanisms in event hosting, and develop and share expertise on how to strengthen the enforceability of human rights standards related to grievance mechanisms in hosting and bidding regulations.

4.3 Collaborate with governments and intergovernmental bodies to ensure protection, promotion and fulfilment of human rights with remedy in sport: assisting governments as they develop and implement policy which addresses the prevention and remedy of harassment and abuse in sport, especially with regard to child athletes; building awareness among State actors and public institutions of the risks and opportunities in current models of accessing remedy in sport and the role of States; working with intergovernmental organisations including UN agencies to promote the need for and secure references to State duties regarding effective remedy mechanisms in the sporting context in policy documents like Concluding Observations or General Comments of Human Rights Treaty Bodies.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

4.4 Develop the capacity of professional advisors and other actors to support and evolve standards of best practice: conducting research on how sport-related dispute resolution mechanisms, in particular arbitration and mediation mechanisms, can safely, appropriately and effectively engage affected persons in the resolution of cases of sport-related human rights abuses; establishing partnerships with existing sports resolution bodies, collating and sharing experiences from affected persons and publishing expert human rights commentary from practitioners.

4.5 Engage, support and promote the voices of affected persons in developing standards, case studies and recommendations: based on consultation, publishing guidance on what effective remedy means for affected persons and a user-friendly remedy guidance for athletes; establishing clear internal policy for managing ad hoc engagement with affected persons and ongoing cases to ensure standards, case studies and recommendations benefit from the expertise and experience of affected persons and such engagement is always supportive, respectful and strategically impactful.

5. Build a Self-Sustaining Global Organisation

5.1 Strengthen the effectiveness of governance, structures and strategy by modelling and projecting best practice in governance conformance and performance, while transparently sharing learnings and expertise; reviewing and strengthening internal policies, refreshing internal and external reporting, transparency and accountability systems and publishing equality, diversity and inclusion strategy.

5.2 Bolster the productivity and efficiency of internal management systems and operations by designing and implementing an agile organisational team structure aligned to strategy, efficient and integrated; given risks associated with human rights work, evaluating and implementing measures to ensure security of information and systems; growing and strengthening internal business systems, including through the use of technology, to maximise productivity and efficiency; increasing staff training and development opportunities, and enabling professional advancement within the team; recruiting, engaging and retaining a high performing team with a diverse range of backgrounds, skills, experiences and networks to execute the strategy, supplemented by an engaged, committed network of Special Advisors, pro bono advisers, and supporters.

5.3 Develop, manage and measure programmes and projects for maximum impact: developing technical capacity to develop and independently review evaluative measures, including the indicators, metrics and programme trackers; expanding geographic reach, relevance and resonance of programmes and activities across all continents (with particular focus on the Global South and emerging markets).

5.4 Maximise the reach and scale of impact through communications and stakeholder engagement: Develop and publish a reference and style guide to refer to key areas in sport and human rights; Define institutional positioning with respect to various actors and key issues, assess and define audiences and communications goals, and launch a revised communications plan aligned to positioning and engagement priorities;

5.5 Generate stable and sustainable resourcing and revenue sources: Continue to secure operating funds, building the funding pipeline into 2023 and beyond, while developing projects that have revenue generating potential and/or represent in-kind contributions; Develop a reserve policy which ensures sufficient operating reserves as established by the Board; Evaluate and assess the creation of catalytic grant funding schemes for sport and human rights research, education and remedy programmes; Reassess the viability of a gift based discretionary endowment and continue to research and source grant funding opportunities aligned to identified programme and project areas.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

In planning for 2023 specifically, the Centre's activity plan for 2023 sets out detailed activities that respond to the overall indicative activities set out in the strategy. In 2023, the Centre will continue to catalyse, convene and promote collaboration between actors throughout the sports ecosystem. There is an urgent need to work towards greater "convergence" to deliver sport responsibly, where everyone involved is aware of and implements their individual and collective responsibilities to protect and respect human rights. As the Centre is further established as a unique institution within the world of sport, it will prioritise incorporating the voices and perspectives of affected groups into its work while focusing on engaging influential actors who can systematically affect and contribute to advancing respect for human rights and labour standards.

A) Network

The Centre itself is the outcome of extensive multi-stakeholder dialogue. This informs its efforts to grow the sport and human rights movement, connecting and convening all stakeholder groups, including through its Advisory Council, Engaged Organisations, and broader outreach to the world of sport. Through a maturing community of practice, the Centre provides expertise, information, and connections rooted in international standards, informed by the voices of affected groups. As this network expands in 2023, a new Engaged Organisations model will facilitate greater participation in the Centre's activities among a broader range of organisations working to embed human rights commitments in their activities in sport. More actors from throughout the world of sport are engaging with the Centre's team to develop knowledge and capacity, secure access to valuable networks and insights, and contribute to developing a world of responsible sport. This model helps institutions and organisations within the sport ecosystem as they take steps to recognise their responsibilities and commit to working with others to advance responsible practices.

B) Education and Thought Leadership

With learning and education a major focus, the Centre will continue to develop its engagement with academic and other learning institutions, cultivate its network of academics and experts, maintain its up to date resource library, and incubate innovative thinking and new ideas. The Summer School with the Asser Institute will return in 2023 in partnership with FIFPRO, taking place in Amsterdam in June 2023. Later in the year, the Centre will launch a landmark publication - The Routledge Handbook on Mega-Sporting Events and Human Rights - the first book to explore this topic in depth, by offering a range of perspectives on human rights impacts linked to Mega-Sporting Events while considering the potential for promoting human rights in and through the framework of these events.

Also in 2023, in cooperation with the World Academy of Sport, the Centre will launch the Global Sport and Human Rights Academy. The Academy's goal is to offer resources for stakeholders around the world to address the subject of human rights within the context of their sport environments. In 2023, the Academy will launch an initial 'Sport and Human Rights 101' module, a three part introduction to sport and human rights. This module will enable actors from any field - including those working in sport or academia - to gain a basic understanding of the human rights opportunities and risks that exist within sport. This marks the start of the Academy's efforts to build on the Centre's existing resources and educational activities and to further its long-standing goal to democratise, disseminate and demystify human rights for all those engaged in sport. In addition, a bespoke course on Child Rights and Mega Sporting Events will be released later in 2023. As the curriculum develops, the Academy will offer learning pathways for different actor groups, culminating in a groundbreaking executive education programme.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

C) Events

The Centre will continue to design, produce and prepare events of all scales both online and in-person, to advance the sport and human rights agenda around the world. These events range from focussed working groups and quarterly meetings of its Advisory Council, to sector specific convenings and sessions focussed on particular major events, through to its major global stocktaking event - the Sporting Chance Forum.

The Sporting Chance Forum will return in December 2023 and is a powerful opportunity to discuss key sport and human rights issues of the day, hear from experts and practitioners, and explore emerging solutions from across the world of sport. The Forum will feature case studies showing progress made, lessons learnt and challenges that remain, and practical solutions to strengthen respect for human rights in sport. The Forum will take place at the Palais des Nations in Geneva on 5 and 6 December 2023, on the eve of the 75th Anniversary of the United Nations Declaration of Human Rights (UDHR). The Forum will be an official event of the UN's "Human Rights 75" campaign and will be co-hosted with the OHCHR and ILO.

In collaboration with the Open Society Foundations, the 2023 Sporting Chance Forum will also launch a new Global Leadership & Mentoring Exchange programme for mega-sporting event host cities. This programme will begin by bringing key stakeholders from across host cities of the FIFA World Cup 2026 together, with other personnel from upcoming major sporting events to participate in the Forum, as well as attend a day of capacity building and peer learning. The Sporting Chance Forum and host city event will kick off the 2026 host cities exchange programme, which will run over three years from 2024-2026. This programme will provide support to those responsible for delivery of the human rights requirements in host cities, through the following key elements: distance learning from a curriculum of tools, guides and case studies via the Global Sport and Human Rights Academy, an annual immersive learning event bringing cities together to foster peer learning, a mentorship programme to support cities in various areas of subject matter expertise, and international networking to exposing and introduce host cities to the global network of those working to advance sport and human rights.

D) Tools

As awareness of sport and human rights issues increases, more and more actors within the sport ecosystem are looking to implement human rights commitments and will require support in doing so. The Centre will publish a suite of tools in 2023 to support different areas of the human rights due diligence process in sport. These include:

1. Responsible Investigations - with support from the Clifford Chance Foundation the Centre will launch guidance on how to conduct responsible investigations in sport and how to co-create safe, effective and appropriate responses to abuse in sport with affected persons.
2. Human Rights Policy Template - A guide, primarily for sport federations, on how to develop a human rights policy, providing step-by-step information on all the key questions to ask when developing robust policy commitments.
3. Human Rights Implementation Framework - Complementing the policy template, this tool will outline how sport bodies can develop a human rights due diligence process.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

4. Revised MSE Lifecycle Guide - Originally published in 2018, the mega-sporting event lifecycle guide outlines the different phases of a mega-sporting event, and what human rights good practice would look like in each. Five years on, and with the changing nature of how MSEs are awarded and operated, now is the time to refresh this guidance to ensure it continues to be fit for purpose moving forward.

5. Integrating human rights into MSE bid requirements - Integration of human rights due diligence processes, commitment to international standards and the UNGPs from the outset is critical to running an event that avoids harm and promotes a positive legacy for people. This guide will provide template good practice clauses that could be integrated into both bid requirements and hosting agreements.

6. Human Rights Volunteer Report - In December 2022, the Centre piloted the Human Rights Volunteer (HRV) programme at the FIFA World Cup Qatar 2022. The programme made a significant contribution to overall human rights monitoring actions during the event, supplementing organisers' existing human rights due diligence processes in line with the UN Guiding Principles. Following the programme, the Centre published a report that offers a series of substantive observations on how HRV programmes can supplement event organisers' human rights systems.

E) Technical support:

In 2023, the Centre is expanding its offering of bespoke advisory services, technical support and expert opinions to organisations in sport committed to human rights - with its capacity to support them in developing plans to implement their commitments. The Centre's team has extensive experience in developing human rights strategies, reviewing policy frameworks for compatibility with international standards, and supporting policy development and risk identification. It will also build on its experience delivering human rights volunteer programmes to partner with more sporting event owners and organisers to develop their own human rights volunteer programmes.

F) Communications Campaigns

The 2023 edition of the Centre's flagship event, the Sporting Chance Forum, coincides with the 75th anniversary of the UDHR and is officially part of the United Nations' Human Rights 75 initiative, a year-long initiative to commemorate the UDHR's anniversary. By the end of 2023 (11-12 December), the UN Human Rights Office will announce global pledges that renew the world's commitment to and vision for the future of human rights. As a contribution, the Sporting Chance Forum will make pledges that will help shape the coming decades of responsible sport. In 2025, at the next Sporting Chance Forum, the Centre will revisit those pledges, share lessons learned and leverage best practices. In addition, over the 75 days prior to 10 December, the International Day of Human Rights, CSHR will release one video per day showing an athlete explaining what human rights mean to them, and why this is important. CSHR will invest its best efforts to make this as diverse as possible a group in terms of gender, race, geography, and sport.

The Centre will also be working with BBC StoryWorks to develop and produce an online web series on sport and human rights for global distribution by BBC. This project will bring to light the collective issues faced in the world of sport to a general audience and result into a tool to further advance the mainstreaming of human rights into sports content. The series aims to (1) increase awareness of threats to individual rights within the world of sport, (2) increase understanding of the world of sport by conveying the depth and complexity of the world of sport, highlighting how collaboration across different actors can help build good practice in all areas of sport and (3) challenge perceptions of the notion that sport is removed from societal issues, highlighting that it can be used as a tool to inform and educate.

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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

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.

Recruitment and appointment of new trustees

No new trustees were recruited or appointed during 2022. During 2022 the trustees were Dorcas Amakobe, Diana Chavez, Nicole Dryden, Vincent Gaillard, Phillip Jennings, Payoshni Mitra, Walter Palmer, Moira Thompson Oliver, and Brent Wilton.

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, diverse professional backgrounds, and commitment to the Centre's mission. Trustees are required to declare any possible conflicts of interest and the Centre maintains a register of interests. When recruiting for any new trustee, the Centre, through its governance processes, 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 as part of proactive succession planning.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Centre is governed by a board of nine trustees. Trustee meetings take place at least four times a year, usually by phone; though there were five board meetings in 2022. 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. Details of the Centre's governance structure, code of conduct, governance handbook, and policy handbook are published on the Centre's website, and the Centre's annual business plan includes an organisational chart. The Centre has two Patrons: Mary Robinson, former President of Ireland; and Guy Ryder, former Director General of the International Labour Organisation.

The sole member of the charity is "Centre Pour Le Sport Et Les Droits De L'Homme" (CSHR Switzerland), a not for profit association incorporated in Geneva, Switzerland. CSHR Switzerland replaced the Institute for Human Rights and Business (IHRB) as the charity's sole member on 8 July 2021. The purpose and articles of association of CSHR Switzerland are fully aligned to the charity's objects. The trustees of the charity are also the directors of CSHR Switzerland. CSHR Switzerland was formed on 8 July 2021 by seven members: the Government of Switzerland (Federal Department of Foreign Affairs); the International Trade Union Confederation; the International Organisation of Employers; the Commonwealth Games Federation; Human Rights Watch, the World Players Association, and IHRB. The International Labour Organisation (ILO) and the Office of the UN High Commissioner for Human Rights (OHCHR) are Permanent Observers to the Association, with their roles embedded in CSHR Switzerland's Articles of Association. The directors of CSHR Switzerland are appointed by its members on the recommendation of a multi-stakeholder nominations committee drawn from the Centre's Advisory Council which brings together an unprecedented alliance of intergovernmental organisations, governments, sports bodies, athletes, hosts, sponsors, broadcasters, civil society representatives, trade unions, and employers and their associations.

As the charity's sole member, CSHR Switzerland has the sole power to appoint the trustees of the charity, and has appointed all of the directors of CSHR Switzerland to the board of the charity. This structure is beneficial because the Centre's controlling entity is incorporated in Geneva, the international centre of human rights, by a diverse group of Founding Institutions including the Government of Switzerland, and close to key players and governing bodies in sport in Lausanne and throughout Switzerland. Through CSHR Switzerland, the Centre retains a unique level of engagement with key stakeholders while at the same time, since these stakeholders have no fiduciary or day-to-day responsibilities, the charity is fully independent and regulated under the oversight of the UK Charity Commission ensuring that the Centre's funds are always used for charitable purposes to the benefit of beneficiaries. This unique new governance structure, including the formal role described above of the ILO and OHCHR as the international standard-bearers for human rights, was described by Mary Robinson as an "innovative approach to having an independent organisation emerge from a multistakeholder process", and by Sharan Burrow, General Secretary of the International Trade Union Confederation (ITUC), as a "unique piece of global architecture".

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Centre's team is led by Chief Executive 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.

Part of the team is based in Geneva, Switzerland. Maintaining an office in Geneva is critically valuable to ongoing and future work to engage sports bodies, governments, UN agencies, business, and civil society, while reinforcing the charity's human rights foundations from the global human rights hub that exists around the UN in the city. The Centre's core staff (employees and consultants working on at least a 50% basis with the Centre) for at least 3 months during 2022 were:

- L. Amis (Senior Advisor) (Employee, UK)
- A. Biscoe (Head of Programmes and Partnerships) (Employee, Switzerland)
- G. Battaglia (Head of Policy and Outreach) (Employee, Switzerland)
- J. Brown (Head of Operations and Governance) (Employee, UK)
- M. Diakite (Office Administrator) (Consultant, France)
- K. Craig (Senior Advisor) (Employee, UK)
- D. Grevenberg (Chief Innovation and Partnerships Officer) (Employee, UK)
- K. Hanna (Senior Project Manager, North America) (United States)
- M. Harvey (Chief Executive) (Employee, United States)
- D. Heerdt (Advisor- Research, Education and Remedy) (Consultant, Netherlands and Ethiopia)
- S. Jain (Intern and Editorial Assistant) (Consultant, India and UK)
- T. Prado (Gender Advisor) (Consultant, Portugal)
- J. Randall (Communications Manager) (Consultant, Spain)
- E. Revuelta (Communications Consultant) (Consultant Spain)
- W. Rook (Deputy Chief Executive and Chief Operating Officer) (Employee, UK)
- M. Stone (Head of Communications) (Employee, UK)
- C. Wilton-Magras (Project Manager (Events, Operations, Engagement)) (Employee, UK)

A core staff member was hired in late 2022 to support operations:

- M. Chibbonta (Operations Coordinator) (Consultant, Zambia)

A project team was hired in North America in late 2022 to support activities on child rights, comprising:

- M. Edgar (Project Lead, Western USA) (Consultant, United States)
- T. Magos (Project Lead, Mexico) (Consultant, Mexico)
- S. Razack (Project Lead, Canada) (Consultant, Canada)
- A. Short (Project Lead, Eastern USA) (Consultant, United States)

The core staff were supported by the following team members working on a fractional or intermittent basis:

- A. Azzopardi (Safeguarding Advisor) (Consultant, Malta)
- S. Jerbi (Senior Advisor) (Consultant, Switzerland)
- M. Gibbs (Special Advisor) (Consultant, Switzerland)

Three core members of staff also left the Centre in 2022:

- M. Diakite (Office Administrator) (Consultant, France)
- D. Rozga (Head of Child Rights) (Consultant, United States)
- E. Walley (Digital Communications Officer) (Employee, UK)

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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity also benefits from the support of Clifford Chance LLP which provides secondments of trainee solicitors to support the Centre's work.

The charity maintains a published Recruitment Policy and works with both a human resources consultant (Fitzgerald HR) and a people and culture consultant (Unleashed). Staff are the Centre's greatest asset and the Centre annually reviews the salary levels for its key personnel using the job market in order to be competitive with professional roles in the international NGO, charitable and think tank sectors. Pay reflects the need to attract and retain specialist staff with the leadership, experience, skills and knowledge required to contribute to the work of a dynamic and influential organisation operating in a challenging political context and seeking to build a movement. 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.

During 2022, the Centre also implemented improved human resources procedures including the execution of an annual performance review, the payment of a 7% Cost of Living Adjustment (COLA) at the beginning of 2023, the development of an Inclusion and Diversity plan that seeks to set out processes for equitable hiring resulting in a global organisation that delivers impact through inclusivity. The Centre also made available to the team an Employee Assistance Programme with support from Clifford Chance LLP, a programme which provides free, confidential and impartial guidance and support on health and wellbeing by telephone and online. The Trustees acknowledge and thank Clifford Chance LLP for providing the Centre team with access to this programme.

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
B Wilton
D Chavez
D Amakobe
M L Thompson Oliver
N Dryden
P Mitra
P Jennings
V Gaillard
W Palmer

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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

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

Bankers

NatWest Bank Plc
96 Terminus Road
Eastbourne
East Sussex
BN21 3LX

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 operation.

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.

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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

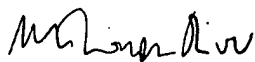
In so far as the trustees are aware:

- 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.

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

19 September 2023

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



.....
M L Thompson Oliver - 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 'parent charitable company') and its subsidiary (the 'Group') for the year ended 31 December 2022 which comprise the Group Statement of Financial Activities, the Group and the Parent Charitable Company Balance Sheet, the Group Cash Flow Statement and notes to the Group 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 group's and the parent charitable company's affairs as at 31 December 2022 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**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 this gives rise to a material misstatement in the financial statements themselves. 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 parent 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 group's and the parent 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance on the actual and potential litigation and claims, and also any instances of non-compliance with laws and regulations.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- Professional scepticism in course of the audit and with audit sampling in material audit areas.

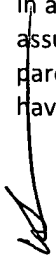
Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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. This description forms part of our Report of the Independent Auditors.

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

Use of our report

This report is made solely to the group and parent 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 group and parent 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 group and parent charitable company and the group and parent 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: 21 July 2019

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	1,077,927	-	1,077,927	2,186,272
Commercial trading operations	4	-	-	-	-
EXPENDITURE ON					
Raising funds	5	57,861	-	57,861	11,556
Commercial trading operations		3,560	-	3,560	-
Charitable activities					
Sport and human rights	7	1,318,991	225,957	1,544,948	1,531,303
Total		<u>1,380,412</u>	<u>225,957</u>	<u>1,606,369</u>	<u>1,542,859</u>
NET INCOME/(EXPENDITURE)		(302,485)	(225,957)	(528,442)	643,413
RECONCILIATION OF FUNDS					
Total funds brought forward		611,150	549,691	1,160,841	517,428
TOTAL FUNDS CARRIED FORWARD		<u>308,665</u>	<u>323,734</u>	<u>632,399</u>	<u>1,160,841</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes form part of these financial statements

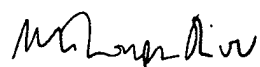
**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED (REGISTERED NUMBER: 11422595)**

**CONSOLIDATED BALANCE SHEET
31 DECEMBER 2022**

	Notes	Consolidated 2022 £	Consolidated 2021 £	Charity 2022 £	Charity 2021 £
FIXED ASSETS					
Tangible assets	14	8,406	7615	8,406	7,615
Investments	15	-	-	1	-
		8,406	7615	8,407	7,615
CURRENT ASSETS					
Debtors	16	334,488	1,111,842	328,488	1,111,842
Cash at bank		639,948	204,085	639,947	204,085
		974,436	1,315,927	968,435	1,315,927
CREDITORS					
Amounts falling due within one year	17	(350,443)	(162,701)	(340,883)	(162,701)
NET CURRENT ASSETS		623,993	1,153,226	627,552	1,153,226
TOTAL ASSETS LESS CURRENT LIABILITIES		632,399	1,160,841	635,959	1,160,841
NET ASSETS		632,399	1,160,841	635,959	1,160,841
FUNDS					
Unrestricted funds	19	308,665	611,150	312,225	611,150
Restricted funds	19	323,734	549,691	323,734	549,691
TOTAL FUNDS		632,399	1,160,841	635,959	1,160,841

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 19 September 2023 and were signed on its behalf by:



M L Thompson Oliver - Trustee

The notes form part of these financial statements

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

**CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	<u>440,864</u>	<u>(31,674)</u>
Net cash provided by/(used in) operating activities		<u>440,864</u>	<u>(31,674)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(5,001)</u>	<u>(5,823)</u>
Net cash used in investing activities		<u>(5,001)</u>	<u>(5,823)</u>
Change in cash and cash equivalents in the reporting period		435,863	(37,497)
Cash and cash equivalents at the beginning of the reporting period		<u>204,085</u>	<u>241,582</u>
Cash and cash equivalents at the end of the reporting period		<u><u>639,948</u></u>	<u><u>204,085</u></u>

The notes form part of these financial statements

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

**NOTES TO THE CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2022**

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(528,442)	643,413
Adjustments for:		
Depreciation charges	4,210	3,902
Decrease/(increase) in debtors	777,354	(736,050)
Increase in creditors	<u>187,742</u>	<u>57,061</u>
Net cash provided by/(used in) operations	<u>440,864</u>	<u>(31,674)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.22 £	Cash flow £	At 31.12.22 £
Net cash			
Cash at bank	<u>204,085</u>	<u>435,863</u>	<u>639,948</u>
	<u>204,085</u>	<u>435,863</u>	<u>639,948</u>
Total	<u>204,085</u>	<u>435,863</u>	<u>639,948</u>

The notes form part of these financial statements

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

1. STATUTORY INFORMATION

Centre For Sport and Human Rights 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.

In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

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 Accounting 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

The trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Preparation of consolidated financial statements

The group financial statements consolidate the results of the charity and its wholly owned subsidiary Centre For Sport and Human Rights Trading Limited on a line-by-line basis. As permitted by Section 408 of the Companies Act no separate statement of financial activities is presented in respect of the parent company.

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.

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.

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

2. ACCOUNTING POLICIES - continued

Income

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.

Government grants

The charity received government grants which are accounted for on the performance model.

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.

Fixtures and fittings	- 15% on reducing balance
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.

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.

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

2. ACCOUNTING POLICIES - continued

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.

Leasing Commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Investments in subsidiaries

Investments in group companies are stated at cost less any identified impairment. An impairment review is undertaken annually by the trustees.

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

3. DONATIONS AND LEGACIES

	2022	2021
	£	£
Business donations	328,315	144,126
Foundation grants	82,082	1,319,186
Government grants	245,759	322,930
Sports body donations	<u>421,771</u>	<u>400,030</u>
	<u>1,077,927</u>	<u>2,186,272</u>

The conditions attached to the recognised government grants of £245,759 (2021 - £322,930) are that the funds have been provided to support the wider activities of the charity rather than specific projects. Funds received must be utilised within specified grants periods.

4. COMMERCIAL TRADING ACTIVITIES

	2022	2021
	£	£
Consultancy	<u>-</u>	<u>-</u>

5. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Consultancy	41,474	-
Wages	14,176	11,556
Office rent	<u>2,211</u>	<u>-</u>
	<u>57,861</u>	<u>11,556</u>

All costs for raising funds are related to support costs.

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

6. SUBSIDIARY INCOME AND COSTS

The wholly owned trading subsidiary Centre For Sport and Human Rights Trading Limited is incorporated in the United Kingdom and pays all of its distributable profits to the parent charity by gift aid. The parent charity owns the entire share capital in the subsidiary, being 1 ordinary share of £1. A summary of the trading results whilst part of the group is shown below.

	2022 £	2021 £
Turnover	-	-
Other income	-	-
Administration and other costs	<u>(3,560)</u>	<u>-</u>
Operating profit/(loss)	<u>(3,560)</u>	<u>-</u>
Net income	-	-
Amount gift aided to the charity	<u>-</u>	<u>-</u>
Retained in subsidiary	<u>(3,560)</u>	<u>-</u>

As at December 2022, the subsidiary had net liabilities of £3,559. This comprised assets of £46,412 and liabilities of £49,971.

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Sport and human rights	<u>980,559</u>	<u>564,389</u>	<u>1,544,948</u>

Comparatives for the year ended 31 December 2021:

	£	£	£
Totals	<u>962,331</u>	<u>568,972</u>	<u>1,531,303</u>

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Staff costs	494,321	564,627
Consultancy	382,240	256,674
Reports & other communications	3,536	14,522
Other costs	<u>100,462</u>	<u>126,508</u>
	<u>980,559</u>	<u>962,331</u>

9. SUPPORT COSTS

	Management and administration	Finance	Information technology	Governance costs	Totals
	£	£	£	£	£
Sport and human rights	<u>531,087</u>	<u>4,193</u>	<u>25,359</u>	<u>3,750</u>	<u>564,389</u>
Comparatives for the year ended 31 December 2021:					
	£	£	£	£	£
Totals	<u>512,123</u>	<u>1,558</u>	<u>52,791</u>	<u>2,500</u>	<u>568,972</u>

10. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Auditors' remuneration	3,750	2,500
Depreciation - owned assets	4,210	3,902

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

Trustees' expenses of £1,038 were paid to three trustees during the year ended 31 December 2022. There were no trustees' expenses paid for the year ended 31 December 2021.

12. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	622,165	685,277
Social security costs	57,932	42,283
Other pension costs	<u>28,841</u>	<u>41,678</u>
	<u>708,938</u>	<u>769,238</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 £396,531 (2021 - £339,681). Included within total employee benefits are sums recharged to the charity by its parent company in respect of the Chief Executive.

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:

	2022	2021
Staff	<u>10</u>	<u>10</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2022	2021
£60,001 - £70,000	1	1
£70,001 - £80,000	1	1
£80,001 - £90,000	1	1
£100,001 - £110,000	1	1
£110,001 - £120,000	1	-
£120,000 - £130,000	1	-
£280,001 - £290,000	<u>1</u>	<u>1</u>
	<u>7</u>	<u>5</u>

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,183,309	1,002,963	2,186,272
Commercial trading operations	-	-	-
EXPENDITURE ON			
Raising funds	11,556	-	11,556
Commercial trading operations	-	-	-
Charitable activities			
Sport and human rights	881,679	649,624	1,531,303
Total	<u>893,235</u>	<u>649,624</u>	<u>1,542,859</u>
NET INCOME	290,074	353,339	643,413
RECONCILIATION OF FUNDS			
Total funds brought forward	321,076	196,352	517,428
TOTAL FUNDS CARRIED FORWARD	<u>611,150</u>	<u>549,691</u>	<u>1,160,841</u>

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

14. TANGIBLE FIXED ASSETS – GROUP AND CHARITY

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2022	3,524	12,426	15,950
Additions	<u>-</u>	<u>5,001</u>	<u>5,001</u>
At 31 December 2022	<u>3,524</u>	<u>17,427</u>	<u>20,951</u>
DEPRECIATION			
At 1 January 2022	498	7,837	8,335
Charge for year	<u>424</u>	<u>3,786</u>	<u>4,210</u>
At 31 December 2022	<u>922</u>	<u>11,623</u>	<u>12,545</u>
NET BOOK VALUE			
At 31 December 2022	<u>2,602</u>	<u>5,804</u>	<u>8,406</u>
At 31 December 2021	<u>3,026</u>	<u>4,589</u>	<u>7,615</u>

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

15. FIXED ASSET INVESTMENTS - COMPANY

	Shares in group undertakings £
MARKET VALUE	
Additions	<u>1</u>
NET BOOK VALUE	
At 31 December 2022	<u><u>1</u></u>
At 31 December 2021	<u><u>-</u></u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

Centre For Sport and Human Rights Trading Limited

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

Nature of business: Consultancy services

	% holding	31.12.22	30.6.22
Class of share:			
Ordinary	100	£	£
Aggregate capital and reserves		(3,249)	1
Loss for the period		<u>(3,250)</u>	<u>-</u>

16. DEBTORS – GROUP AND CHARITY

AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 2022	Group 2021	Charity 2022	Charity 2021
	£	£	£	£
Trade debtors	134,284	926,358	128,284	926,358
Other debtors	35,569	36,671	35,569	36,671
Accrued income	156,392	137,277	156,392	137,277
Prepayments	<u>8,243</u>	<u>11,536</u>	<u>8,243</u>	<u>11,536</u>
	<u>334,488</u>	<u>1,111,842</u>	<u>328,488</u>	<u>1,111,842</u>

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

17. CREDITORS: GROUP AND CHARITY

AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Trade creditors	34,758	27,960	34,759	27,960
Amounts owed to group undertakings	-	-	40,411	-
Social security and other taxes	19,353	18,923	19,353	18,923
Other creditors	482	482	482	482
Accrued expenses	46,289	2,500	43,039	2,500
Deferred Income	<u>249,561</u>	<u>112,836</u>	<u>202,839</u>	<u>112,836</u>
	<u>350,443</u>	<u>162,701</u>	<u>340,883</u>	<u>162,701</u>

The deferred income brought forward from 2021 of £112,836 was released in the year.

Deferred income as at 31 December 2022 comprises payments in advance for consultancy fees of £46,722 and donations received in the period of £202,839. The donations were made for activities in 2023.

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Within one year	15,014	3,949	15,014	3,949
Between one and five years	<u>18,768</u>	<u>8,886</u>	<u>18,768</u>	<u>8,886</u>
	33,782	12,835	33,782	12,835

19. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	611,150	(302,485)	308,665
Restricted funds			
Sport and human rights	549,691	(225,957)	323,734
TOTAL FUNDS	<u>1,160,841</u>	<u>(528,442)</u>	<u>632,399</u>

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,077,927	(1,380,412)	(302,485)
Restricted funds			
Sport and human rights	-	(225,957)	(225,957)
TOTAL FUNDS	<u>1,077,927</u>	<u>(1,606,369)</u>	<u>(528,442)</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	321,076	290,074	611,150
Restricted funds			
Sport and human rights	196,352	353,339	549,691
TOTAL FUNDS	<u>517,428</u>	<u>643,413</u>	<u>1,160,841</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,183,309	(893,235)	290,074
Restricted funds			
Sport and human rights	1,002,963	(649,624)	353,339
TOTAL FUNDS	<u>2,186,272</u>	<u>(1,542,859)</u>	<u>643,413</u>

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

19. 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).

20. RELATED PARTY DISCLOSURES

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

There were no related party transactions for the year requiring disclosure.

The Charity's ultimate parent company is Centre Pour Le Sport Et Les Droits De L'Homme, an association constituted in Switzerland.

22. CONTINGENT ASSETS

The charity has been awarded grants totalling £460,662 (2021 - £415,574), which are for time periods that commence after the balance sheet date. As the charity is presently unable to receive or expend these funds they are not recognised in income in the reporting period.