

TRANSPLANT SPORT UK

England & Wales · Charity number 1127314

Details

Status Registered

Legal form Charitable company

Company number [06769099](#)

Registered 2008-12-30

Register [View on the Charity Commission register](#)

Contact

Address Crowe Uk Llp
Black Country House
Rounds Green Road
Oldbury
West Midlands
B69 2DG

Phone 07712658150

Email office@transplantsport.org.uk

Website www.transplantsport.org.uk

Activities

Objects: TO ADVANCE THE STUDY OF BIOLOGICAL AND CLINICAL PROBLEMS OF ORGAN TRANSPLANTATION, TO FACILITATE CO-OPERATION BETWEEN PERSONS CONCERNED WITH ORGAN TRANSPLANTATION AND TO MAKE NEW KNOWLEDGE AVAILABLE FOR THE GENERAL BENEFIT OF THE COMMUNITY; TO PRESERVE AND PROTECT THE PHYSICAL AND MENTAL HEALTH AND REHABILITATION OF PERSONS WHO HAVE UNDERGONE TRANSPLANT SURGERY BY THE PROVISION OF FACILITIES FOR RECREATION AND OTHER LEISURE TIME OCCUPATION FOR SUCH PERSONS; THE ADVANCE OF THE EDUCATION OF THE PUBLIC RELATING TO ORGAN TRANSPLANTATION.

Activities: By staging the British Transplant Games annually for transplant recipients TSUK aims to highlight the benefits of organ donation and transplantation and to encourage the public to sign on the national Organ Donor Register.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services, Other Charitable Activities
- **What:** The Advancement Of Health Or Saving Of Lives, Amateur Sport
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** UK
- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£47,372	£55,684	-	-
2023-12-31	£38,131	£47,692	-	-
2022-12-31	£372,725	£342,972	-	-
2021-12-31	£104,837	£39,040	-	-
2020-12-31	£201,886	£201,800	-	-

Trustees

Name	Role	Appointed
Dr PAUL NEIL HARDEN FRCP	Chair	2012-05-09
AKBAL SURYAVANSI		2025-11-28
DALEY CROSS		2023-09-01
DAVID NIX		2013-09-20
Gregory Henshall		2023-10-01
LOUISE PRASHAD		2025-11-28
NIGEL GRUMMITT		2025-11-28
NOELLE O'REGAN		2025-11-28
Professor James Max Neuberger		2017-08-31

TRANSPLANT SPORT UK

England & Wales - Charity number 1127314

Accounts

Registered number: 06769099
Charity number: 1127314

TRANSPLANT SPORT UK
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

TRANSPLANT SPORT UK
(A company limited by guarantee)

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TRANSPLANT SPORT UK
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees P N Harden, Chairman
 D Nix
 J M Neuberger
 R M Burnley
 G Henshall
 D Cross

**Company registered
number** 06769099

**Charity registered
number** 1127314

Registered office Black Country House
 Rounds Green Road
 Oldbury
 West Midlands
 B69 2DG

Independent Examiner Crowe U.K. LLP
 Chartered Accountants
 Black Country House
 Rounds Green Road
 Oldbury
 West Midlands
 B69 2DG

TRANSPLANT SPORT UK
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their Trustees Report together with the financial statements for the year from 1 January 2024 to 31 December 2024. The Trustees confirm that the Trustees Report and financial statements comply with the current statutory requirements, the requirements of the Company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) as amended by Update Bulletin 2 (effective 1 January 2019).

Since the Charity qualifies as small under section 383, the Strategic Report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

GOVERNANCE REVIEW

Constitution

The Charity, Transplant Sport UK ("TS"), is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. None of the Charity's Trustees has any beneficial interest in the company. Each of the Trustees are members of the Company and guarantee to contribute £1 in the event of a winding up.

Trustees

P N Harden, D Nix, J M Neuberger, R M Burnley, G Henshall and D Cross were Trustees who served during the financial year and were Trustees at the date the report was approved.

Objectives

- To preserve and protect the physical and mental health and rehabilitation of persons who have undergone transplant surgery or bone marrow and stem cell transplant by the provision of facilities for recreation and other leisure time occupation for such persons.
- The advancement of the education of the public relating to organ, bone marrow and stem cell transplantation.
- To increase the number of transplant recipients, particularly teenagers, children and recipients from ethnic minorities, taking part in the British Transplant Games and other TS events by engaging the transplant medical community in encouraging more transplant recipients to sign up for these events extending the reach of the BTG and other events to engage transplant recipients and their families not currently involved.
- To use the success of transplant recipients and living donors taking part in TS events as a means of gaining more support and engagement of organ donation from the general population.
- To raise public awareness of the need for organ donation and the importance of informing one's loved ones of one's wish to donate.
- To raise public awareness of the benefit of organ donation through media coverage of TS events with the publication of human success stories which in turn will lead to increasing the numbers of people signing up for the Organ Donor Register.
- To use the Games as a means of attracting more financial support for the work of TS.
- To work with other organ transplantation charities and organisations on collaborative/partnership organ donation awareness events and activities.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Recruitment and Appointment of new Trustees

As set out in the Articles of Association the Chair of the Trustees is nominated by the Board. The Trustees have the power to co-opt up to two further members to fill specialist roles. When considering co-opting Trustees, the Board has regard to the requirement for any specialist skills needed.

Induction and training of new Trustees

New trustees will undergo an orientation day to brief them on their legal obligations under charity and company law, the Charity Commission guidance on public benefit, content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisational Structure

The Board of Trustees administers the Charity. The Board meets quarterly and there is a local organising committee who oversee the organisation of the annual British Transplant Games ("BTG") and satellite events. The charity contracts an external bookkeeper who maintains the accounting records throughout the year. A subgroup was established in January 2025 involving an independent chairperson to develop a process for the selection of new trustees who possessed both appropriate experience and skill sets. These trustees will have all the relevant and appropriate checks made and been subject of interview again with a selection interview committee.

Risk Management

The Trustees have a risk management strategy which comprises: an annual review of the risks the Charity may face; the establishment of systems and procedures to mitigate those risks identified in the plan; and the implementation of procedures designed to minimise any potential impact on the Charity should those risks materialise. This work has identified that financial sustainability is the major financial risk for the charity. Attention has also been focussed on non-financial risks arising from health and safety of participants at the events.

Public Benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the charity and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.

The Trustees believe that they fulfil these objectives through the charity's educational activities and by the organisation of the various sporting events which both provide recreational facilities for transplant recipients and promote organ transplantation within the wider community in which the events take place.

Participation in the Charity's sporting events is open to all those who are current recipients of life supporting organs, transplant recipients with organs that have failed and are awaiting re-transplantation, live kidney donors and families of deceased kidney donors. Accordingly, the Trustees are confident that there is no discrimination in terms of adult age, gender, race, disability, or sexual orientation.

The domain name of Transplant Active has been acquired and a dormant company of the same name has been incorporated with Companies House. Subsequent to the year end, this entity will become a subsidiary of Transplant Sport UK as opposed to the £1 share capital being held directly by a trustee.

Transplant Active has been established to rebrand Transplant Sport events to attract a broader group of participants from the Transplant and Donor population. It is clear that the name Transplant Sport has been a barrier to many individuals who do not consider themselves as sports persons and the new branding aims to encourage enhanced activity more widely. The aim of the charity is to encourage activity by way of exercise to enhance the health benefits, increase their well-being and promote the benefits of organ and tissue donation. The charity is confident that it will grow as a positive result of this endeavour.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Charity Code of Governance

The charity is aware of the requirements of the code of governance recommended by the Charity Commission in July 2020.

Who are we trying to reach?

Transplant recipients	Donor families
Transplant athletes	General public
Transplant families	Funders
Live kidney donors	All interested parties
Live donors	Department of Health
Transplant multidisciplinary community	NHS Blood and Transplant
Intensive Care personnel	

OPERATIONAL REVIEW

1. British Transplant Games

The British Transplant Games has run annually since 1978 and is a celebration of life. Taking place in different host cities every summer, the games see teams from hospitals across the UK come together to compete in a medley of sports. The 4-day event attracts around 1000 transplant athletes and more than 1500 supporters. Transplant recipients, living organ donors and families of deceased organ donors of all ages can compete in more than 25 sports. Many of these participants subsequently go on to compete in International Transplant Sports Events including the European Transplant Games and World Transplant Games. The British Transplant Games are TS's flagship annual event which aims to raise awareness of the need for organ donation as demonstrated by the life saving and changing benefits of organ transplantation. Participation in TS events encourages transplant recipients to lead active lifestyles and show appreciation for their donors and families. The British Transplant Games also helps to increase the awareness of the increasing importance of live kidney donation and the need for stem cell and bone marrow donation.

The British Transplant Games receives limited government funding from NHS Blood and Transplant, and is supported by charitable donations from charities including Kidney Care UK, The Antony Nolan Foundation, Kidney Research UK and the Children's Liver Disease Foundation. In addition, Westfield Health Insurance have been loyal supporters for 15 years.

The 2024 British Transplant Games, sponsored by Westfield Health, Kidney Care UK, and a number of other local and National sponsors, were held in Nottingham from Thursday 31 July to Monday 4 July in sports and social venues across the city. These games encouraged over nine hundred and fifty participants which is back to pre-pandemic levels and there were two thousand six hundred registrations. In one event, 'The Donor Run', 1790 people took part.

2. PR & Local Liaison

The British Transplant Games held in Nottingham is estimated to have had an economic impact locally in excess of £2 million. There was a constant increase in local media interest both in television, radio, also social media, and newspaper coverage.

TS engages an event organisation company experienced in delivering sports events to deliver the British Transplant Games.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

3. World Transplant Games

The 24th World Transplant Games will be held in Dresden, Germany from Sunday 17 August to Sunday 24 August 2025. A large team will be travelling from the UK to represent Great Britain.

4. TS Football Tournament

TS sent a team to the first Transplant Sport Football World Cup. It was the first Great Britain venture into international football and they acquitted themselves very well and were unfortunate not to feature in the final and had to settle for third (bronze) place. This event took place in September 2024 in Italy. A direct result of that tournament is that all the home countries have now established national teams to play and compete in TS football events. This was followed by plans for an inaugural European Transplant Football Championship to take place in April 2025 in Oxford organised by Transplant Sport.

5. Golf Event

This event was held at Sandwell Park Golf Club West Bromwich in September 2024 hosted by the club. This event, as with the football event, had no cost to Transplant Sport. All of these events were competed by enthusiastic transplant recipients. Transplant recipient golfers now have the added opportunity to play with 'The Mulligans' a golfing organisation for transplant recipients which organises two or three events a year.

FUNDRAISING ACTIVITY

TS receives funding from the following income streams:

- Entry Fees to sports events
- Corporate Sponsorship
- Charitable Trust, Foundation and Statutory grants
- Donations
- Fundraising Events
- Collection Buckets
- Individual fundraising
- Gift Aid

TS does not employ a fundraising manager or third-party fundraisers.

MARKETING

Each local event organising committee is responsible for marketing the event. For the BTG, TS employs both a professional marketing company and a public relations company.

Also, recipients and donor families within the organising area are used to increase publicity, awareness and fund-raising opportunities.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

FINANCIAL REVIEW

Overview of financial performance

During the year, the Charity generated a net surplus of £7,308 (2023 – a net deficit of £55,410), driven by an unrestricted funds deficit of £10,710 and restricted funds surplus of £18,018.

The Trustees were pleased with the Charity's financial performance and a return to a surplus, after experiencing a challenging 2023. The transition from a deficit in 2023 to surplus in 2024 was a result of reducing contracting costs and a surplus generated by the European Transplant and Dialysis Championship held in Oxford in 2024.

Whilst challenges still persist the Trustees are confident that this upward trend can continue.

Further details of the surplus can be found on the Statement of Financial Activities.

Financial position at the year end

At the year end, a net surplus in the year of £7,308 resulted in total carried forward funds of £238,353, with unrestricted funds of £135,402 and restricted funds of £102,951.

Reserves policy

Unrestricted reserves are needed to bridge the gap between the spending and receiving of resources and to cover unplanned emergency repairs and other expenditure. The Trustees consider that the ideal level of unrestricted reserves to ensure the ongoing principal activities of the organisation would be £30,000 representing 6 months' operational costs. The total reserves at 31 December 2024 are £238,353 of which £135,402 is unrestricted. The unrestricted reserves at 31 December 2024 represent retained reserves for operational costs, which are needed to meet the working capital requirements of the charity, such as expenditure related to events coordinators and a third-party marketing agency.

The Trustees are confident that the charity can continue the current activities of the charity with its current level of total reserves. The Trustees are however fully aware this is a tough economic climate for charities, and much work is needed to ensure fundraising is carried out. The Trustees seek to maintain the charity's unrestricted reserves through successful grant funding, increased fundraising and charitable donations.

Investment policy and objectives

Aside from retaining a prudent amount in reserves each year most of the Charity's funds are to be spent in the short term so there are few funds for the long-term investment.

FUTURE DEVELOPMENTS

The Charity plans to continue its activities existing events, and aims to seek additional funding to develop new Transplant Active social events and activities to engage new transplant and donor participants to enhance their social, health and wellbeing. Thank you to all the Trustees, staff and volunteers for helping make Transplant Sport such a successful and energised charity.

We continue to undertake cost effective processes to ensure the running costs of the charity are kept in very efficient manner to aid the charity and maximise what can be achieved. This is allowing us to re-model our financial support leading to a marked reduction in the costs required going forward in the future.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

It has taken time quite naturally for the charity to perform as it was prior to the pandemic but we are now engaged as before in organising events and planning for the future. There have been discussions in how to increase participation in the charity and also to have a more public outlook and persona. Some of these ideas and measures were tested and put into place in 2024. Further proactive measures will be introduced into the 2025 games being held in Oxford from Thursday 31 July to Sunday 3 August.

As stated previously, the domain name of Transplant Active has been acquired and also a dormant company of the same name has been incorporated with Companies House. Subsequent to the year end, this entity will become a subsidiary of Transplant Sport UK as opposed to the £1 share capital being held directly by a trustee.

Transplant Sport has been rebranded as Transplant Active to encourage new transplant recipients and donors to become more active at any level and improve their overall health and wellbeing.. The charity is confident that it will grow as a positive result of this endeavour.

Statement of Trustees' responsibilities

The Trustees (who are also the Directors of Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material - departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company exemptions

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime under the Companies Act 2006 and in accordance with the Charities SORP (FRS 102). The Trustees' Report provides the information required by the SORP, proportionate to the size and complexity of the charity.

Approved by order of the members of the board of Trustees and signed on their behalf by:

.....
D Nix
Deputy Chairman of Transplant Sport
Date: 23/09/2025

TRANSPLANT SPORT UK
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

Independent Examiner's Report to the Trustees of Transplant Sport UK ('the charity')

I report to the charity Trustees on my examination of the financial statements of the charity for the year ended 31 December 2024.

Responsibilities and Basis of Report

As the Trustees of the charity (and its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:



Helen Blundell

Dated: 24 September 2025

LLB FCA FCIE DChA

Crowe U.K. LLP

Chartered Accountants
Black Country House
Rounds Green Road
Oldbury
West Midlands
B69 2DG

TRANSPLANT SPORT UK
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Income from:					
Donations and legacies	3	24,192	15,783	39,975	45,582
Charitable activities	4	21,189	66,177	87,366	72,887
Fundraising activities	5	-	-	-	235
Investments	6	1,991	-	1,991	1,474
Total income		<u>47,372</u>	<u>81,960</u>	<u>129,332</u>	<u>120,178</u>
Expenditure on:					
Raising funds	7	1,475	-	1,475	1,245
Charitable activities		54,209	66,340	120,549	174,343
Total expenditure		<u>55,684</u>	<u>66,340</u>	<u>122,024</u>	<u>175,588</u>
Net (expenditure)/income		<u>(8,312)</u>	<u>15,620</u>	<u>7,308</u>	<u>(55,410)</u>
Transfers between funds	15	(2,398)	2,398	-	-
Net movement in funds		<u>(10,710)</u>	<u>18,018</u>	<u>7,308</u>	<u>(55,410)</u>
Reconciliation of funds:					
Total funds brought forward		146,112	84,933	231,045	286,455
Net movement in funds		(10,710)	18,018	7,308	(55,410)
Total funds carried forward		<u>135,402</u>	<u>102,951</u>	<u>238,353</u>	<u>231,045</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 12 to 26 form part of these financial statements.

TRANSPLANT SPORT UK
(A company limited by guarantee)
REGISTERED NUMBER: 06769099

BALANCE SHEET
AS AT 31 DECEMBER 2024

	Note	2024 £	2023 £
Fixed assets			
Intangible assets	11	4,668	-
Investments	12	1	1
		<u>4,669</u>	<u>1</u>
Current assets			
Debtors	13	4,848	2,634
Cash at bank and in hand		234,640	277,179
		<u>239,488</u>	<u>279,813</u>
Current liabilities			
Creditors: amounts falling due within one year	14	(5,804)	(48,769)
		<u>233,684</u>	<u>231,044</u>
Net current assets		<u>233,684</u>	<u>231,044</u>
Total net assets		<u><u>238,353</u></u>	<u><u>231,045</u></u>
Charity funds			
Restricted funds	15	102,951	84,933
Unrestricted funds	15	135,402	146,112
Total funds		<u><u>238,353</u></u>	<u><u>231,045</u></u>

TRANSPLANT SPORT UK
(A company limited by guarantee)
REGISTERED NUMBER: 06769099

BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2024

The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:


D Nix
Deputy Chairman of Transplant Sport

Date: 23/09/2025

The notes on pages 12 to 26 form part of these financial statements.

TRANSPLANT SPORT UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. General information

Transplant Sport UK is a private company limited by guarantee in England and Wales whose registered office is Black Country House, Rounds Green Road, Oldbury, West Midlands, B69 2DG. The company's registered number is 06769099 and its charity number is 1127314. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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 financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Transplant Sport UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Trustees consider that there are no judgements made in applying accounting policies or key sources of estimation uncertainty that have a significant effect on the financial statements.

2.2 Basis of consolidation

The financial statements are for Transplant Sport UK as an individual entity. Consolidated financial statements are not prepared as the financial statements of the subsidiary company are immaterial.

The charity has one wholly owned subsidiary undertaking. The trustees have elected not to prepare consolidated financial statements for the year ended 31 December 2024, as permitted under Section 383 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102), on the grounds that the group qualifies as a small group. Accordingly, these financial statements present information about the charity as an individual entity and not about its group.

Details of the subsidiary undertaking can be found on note 12.

2.3 Going concern

The Company has cash resources and has no requirement for external funding. At the year end the unrestricted reserves stand at £135,402. The Trustees have reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future, a period of at least 12 months from the date of signing of these financial statements. As such, the trustees consider it appropriate to continue to prepare the financial statements on a going concern basis.

TRANSPLANT SPORT UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.4 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2.5 Income

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

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

2.7 Intangible assets and amortisation

Intangible assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

2. Accounting policies (continued)

2.7 Intangible assets and amortisation (continued)

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

Amortisation is provided on the following basis:

Website - 33 % Straight line

2.8 Investments

Investments in subsidiaries are valued at cost less provision for impairment.

2.9 Financial instruments

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Short term creditors are measured at transaction price.

Cash

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

2.10 Role of volunteers

The charity has in the region of 200 volunteers. The value of these volunteers is not incorporated within the financial statements.

3. Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations	18,664	13,980	32,644	39,293
Grants	-	1,803	1,803	-
Government	5,528	-	5,528	6,289
Total 2024	24,192	15,783	39,975	45,582
<i>Total 2023</i>	18,947	26,635	45,582	

TRANSPLANT SPORT UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

4. Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
British Transplant Games	19,204	-	19,204	13,915
World Transplant Games	-	66,177	66,177	54,961
Other Income	1,985	-	1,985	4,011
Total 2024	<u>21,189</u>	<u>66,177</u>	<u>87,366</u>	<u>72,887</u>
<i>Total 2023</i>	<u>17,475</u>	<u>55,412</u>	<u>72,887</u>	

5. Fundraising income

Income from fundraising events

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Other fundraising	-	-	235
<i>Total 2023</i>	<u>235</u>	<u>235</u>	

TRANSPLANT SPORT UK
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

6. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Deposit account interest	1,991	1,991	1,474
<i>Total 2023</i>	<u>1,474</u>	<u>1,474</u>	

7. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Other fundraising	1,475	1,475	1,245
<i>Total 2023</i>	<u>1,245</u>	<u>1,245</u>	

TRANSPLANT SPORT UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

8. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
British Transplant Games	-	2,546	2,546	2,415
World Transplant Games	69,516	10,179	79,695	96,195
Other Activities	-	38,308	38,308	75,733
Total 2024	<u>69,516</u>	<u>51,033</u>	<u>120,549</u>	<u>174,343</u>
<i>Total 2023</i>	<u>126,055</u>	<u>48,288</u>	<u>174,343</u>	

Analysis of direct costs

	World Transplant Games 2024 £	Other Activities 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Professional fees	20,987	-	20,987	12,255
Travel	3,893	-	3,893	294
Children in Need event costs and Kids & Teens co-ordinator	-	-	-	6,250
Athlete expenses	44,636	-	44,636	74,478
Kings Children fund	-	-	-	32,778
Total 2024	<u>69,516</u>	<u>-</u>	<u>69,516</u>	<u>126,055</u>
<i>Total 2023</i>	<u>86,539</u>	<u>39,516</u>	<u>126,055</u>	

TRANSPLANT SPORT UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	British Transplant Games 2024 £	World Transplant Games 2024 £	Other Activities 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Amortisation	-	-	132	132	-
Travel and subsistence	37	147	553	737	650
Computer costs	57	229	859	1,145	860
Sundry expense	107	428	1,606	2,141	3,221
Bank charges	50	201	756	1,007	500
Insurance	79	311	1,167	1,557	1,672
Publicity	828	3,312	12,420	16,560	13,591
Administration	960	3,841	14,402	19,203	19,392
Independent Examination fee	89	354	1,327	1,770	1,938
Accountancy	220	880	3,302	4,402	3,854
Subscriptions	119	476	1,784	2,379	2,610
Total 2024	<u>2,546</u>	<u>10,179</u>	<u>38,308</u>	<u>51,033</u>	<u>48,288</u>
<i>Total 2023</i>	<u>2,415</u>	<u>9,656</u>	<u>36,217</u>	<u>48,288</u>	

TRANSPLANT SPORT UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

9. Independent examiner's remuneration

	2024	<i>2023</i>
	£	£
Fees payable to the charity's independent examiner for the independent examination of the charity's annual financial statements	1,774	<i>1,779</i>
Fees payable to the charity's independent examiner in respect of: Accountancy fees	3,549	<i>3,558</i>

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (*2023 - £NIL*).

During the year ended 31 December 2024, expenses totalling £485 were reimbursed to, or paid directly on behalf of, 1 trustee (*2023: £NIL to 0 trustees*). These expenses related solely to the reimbursement of costs incurred for travel to and from trustee meetings and events. No other trustees received any reimbursement of expenses during the year.

All expenses were incurred wholly, exclusively, and necessarily in the performance of trustee duties.

TRANSPLANT SPORT UK
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

11. Intangible assets

	Website £
Cost	
At 1 January 2024	10,000
Additions	4,800
Disposals	(10,000)
	4,800
At 31 December 2024	4,800
Amortisation	
At 1 January 2024	10,000
Charge for the year	132
On disposals	(10,000)
	132
At 31 December 2024	132
Net book value	
At 31 December 2024	4,668
<i>At 31 December 2023</i>	-

12. Fixed asset investments

	Investments in subsidiary companies £
Cost or valuation	
At 1 January 2024	1
	1
At 31 December 2024	1
Net book value	
At 31 December 2024	1
<i>At 31 December 2023</i>	1

TRANSPLANT SPORT UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

12. Fixed asset investments (continued)

Principal subsidiaries

The following was a subsidiary undertaking of the charity:

Name	Class of shares	Holding
TS Enterprises Limited	Ordinary	100%

The financial results of the subsidiary for the year were:

Name	Net assets
	£
TS Enterprises Limited	1

13. Debtors

	2024	2023
	£	£
Due within one year		
Amounts owed by group undertakings	65	65
Other debtors	1,769	-
Prepayments and accrued income	3,014	2,569
	<u>4,848</u>	<u>2,634</u>

TRANSPLANT SPORT UK
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

14. Creditors: Amounts falling due within one year

	2024	<i>2023</i>
	£	£
Trade creditors	292	<i>2,160</i>
Accruals	5,512	<i>5,546</i>
Deferred income	-	<i>41,063</i>
	5,804	<i>48,769</i>
	5,804	<i>48,769</i>

Deferred income

	2024	<i>2023</i>
	£	£
Deferred income at 1 January 2024	41,063	<i>16,705</i>
Resources deferred during the year	-	<i>41,063</i>
Amounts released from previous periods	(41,063)	<i>(16,705)</i>
	-	<i>41,063</i>
	-	<i>41,063</i>

Deferred income related to a Children in Need grant received last year to fund salary costs, other staff costs, volunteer expenses, small equipment, trips, activities and project costs outlined in the budget.

During the year, £1,803 of the Children in Need grant was utilised and the remainder was returned to Children in Need.

TRANSPLANT SPORT UK
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

15. Statement of funds

Statement of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2024 £
Unrestricted funds					
General Funds - all funds	146,112	47,372	(55,684)	(2,398)	135,402
Restricted funds					
World Transplant Games	27,825	76,907	(62,450)	2,398	44,680
Other	57,108	5,053	(3,890)	-	58,271
	<u>84,933</u>	<u>81,960</u>	<u>(66,340)</u>	<u>2,398</u>	<u>102,951</u>
Total of funds	<u><u>231,045</u></u>	<u><u>129,332</u></u>	<u><u>(122,024)</u></u>	<u><u>-</u></u>	<u><u>238,353</u></u>

TRANSPLANT SPORT UK
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Balance at 31 December 2023</i>
	£	£	£	£	£
Unrestricted funds					
General Funds - all funds	62,757	38,131	(47,692)	92,916	146,112
Restricted funds					
World Transplant Games	83,029	81,347	(84,367)	(52,184)	27,825
British Transplant Games	17,914	-	-	(17,914)	-
Other	122,755	700	(43,529)	(22,818)	57,108
	<u>223,698</u>	<u>82,047</u>	<u>(127,896)</u>	<u>(92,916)</u>	<u>84,933</u>
Total of funds	<u><u>286,455</u></u>	<u><u>120,178</u></u>	<u><u>(175,588)</u></u>	<u><u>-</u></u>	<u><u>231,045</u></u>

Restricted Funds

World Transplant Games (WTG) - To be used to support the British Team entered in the World Transplant Games, Winter World Transplant Games and European Dialysis Games.

British Transplant Games (BTG) - To be used to cover the costs of running the British Transplant Games.

Other - Funds restricted for use for the Children In Need, TSUK Swimming, the GB Cycling Team and the Oxford 2025 games.

Transfers

£1,845 was transferred into general funds relating to expenditure for the Winter Games 2024 registration fees.

£4,960 was transferred into restricted funds. This related to general administrative funds for the international games which was included in general funds last year.

£717 was transferred into general funds. This related to funds remaining in the Winter Games Team jackets fund, and Just Giving pages for WTG which were included in the restricted funds last year.

TRANSPLANT SPORT UK
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

16. Summary of funds

Summary of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2024 £
General funds	146,112	47,372	(55,684)	(2,398)	135,402
Restricted funds	84,933	81,960	(66,340)	2,398	102,951
	<u>231,045</u>	<u>129,332</u>	<u>(122,024)</u>	<u>-</u>	<u>238,353</u>

Summary of funds - prior year

	<i>Balance at 1 January 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2023 £</i>
General funds	62,757	38,131	(47,692)	92,916	146,112
Restricted funds	223,698	82,047	(127,896)	(92,916)	84,933
	<u>286,455</u>	<u>120,178</u>	<u>(175,588)</u>	<u>-</u>	<u>231,045</u>

17. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Intangible assets	4,668	-	4,668
Fixed asset investments	1	-	1
Current assets	136,537	102,951	239,488
Creditors due within one year	(5,804)	-	(5,804)
Total	<u>135,402</u>	<u>102,951</u>	<u>238,353</u>

TRANSPLANT SPORT UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Fixed asset investments	1	-	1
Current assets	153,817	125,996	279,813
Creditors due within one year	(7,706)	(41,063)	(48,769)
Total	<u>146,112</u>	<u>84,933</u>	<u>231,045</u>

18. Related party transactions

At the year end an amount of £65 (2023: £65) was owed to the charity from its subsidiary company, TS Enterprises Limited. This amount is interest free, unsecured and repayable on demand within 12 months.

During the current and prior year there were no amounts paid to /or received from TS Enterprises Limited.

There are no other related party transactions which require disclosure within these financial statements.

TRANSPLANT SPORT UK

England & Wales - Charity number 1127314

Accounts

Registered number: 06769099
Charity number: 1127314

TRANSPLANT SPORT UK
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

TRANSPLANT SPORT UK
(A company limited by guarantee)

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TRANSPLANT SPORT UK
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees P H Harden, Chairman
D Nix
J M Neuberger
R M Burnley (appointed 27 January 2023)
G Henshall (appointed 1 October 2023)
D Cross (appointed 1 September 2023)

Company registered number 06769099

Charity registered number 1127314

Registered office Black Country House
Rounds Green Road
Oldbury
West Midlands
B69 2DG

Independent Examiner Crowe U.K. LLP
Chartered Accountants
Black Country House
Rounds Green Road
Oldbury
West Midlands
B69 2DG

TRANSPLANT SPORT UK
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their annual report together with the financial statements for the year 1 January 2023 to 31 December 2023. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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 2015) as amended by Update Bulletin 2 (effective 1 January 2019).

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

GOVERNANCE REVIEW

Constitution

The charity, Transplant Sport UK (referred to in this report as TS), is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. None of the charity's trustees has any beneficial interest in the company. All the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Objectives

- To preserve and protect the physical and mental health and rehabilitation of persons who have undergone transplant surgery or bone marrow and stem cell transplant by the provision of facilities for recreation and other leisure time occupation for such persons
- The advancement of the education of the public relating to organ, bone marrow and stem cell transplantation
- To increase the number of transplant recipients, particularly teenagers, children and recipients from ethnic minorities, taking part in the British Transplant Games and other TS events by:
engaging the transplant medical community in encouraging more transplant recipients to sign up for these events extending the reach of the BTG to reach transplant recipients and their families not currently involved collaborating with the work of the NHSBT
- To use the success of transplant recipients taking part in TS events as a means of gaining more support for donation from specific groups
- To raise public awareness of the need for organ donation and the importance of informing one's loved ones of one's wish to donate
- To raise public awareness of the benefit of organ donation through media coverage of TS events with the publication of human success stories which in turn will lead to increasing the numbers of people signing up for the Organ Donor Register
- To use the Games as a means of attracting more funds for the work of Transplant Sport
- To work with other organ transplantation charities and organisations on collaborative/partnership organ donation awareness events and activities

Recruitment and Appointment of new Trustees

As set out in the Articles of Association the chair of the trustees is nominated by the Board. The trustees have the power to co-opt up to two further members to fill specialist roles. When considering co-opting trustees, the Board has regard to the requirement for any specialist skills needed.

TRANSPLANT SPORT UK
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Induction and training of new Trustees

New trustees will undergo an orientation day to brief them on their legal obligations under charity and company law, the Charity Commission guidance on public benefit, content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. During the induction day they will meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisational Structure

The board of trustees administers the charity. The board meets quarterly and there is a management committee as well as local organising committees who help run the British Transplant Games and satellite events. TS did employ a part time Financial Controller to ensure the accounts are up to date and good records were kept and a contracted administrator to handle all administrative matters. However, the financial controller is no longer in position but there are financial controls in place being as there is now a costs lawyer in position who is closely allied to the charity thereby saving many thousands of pounds per annum. The charity contracts an external bookkeeper who maintains the accounting records throughout the year. A TS Kids & Teens Coordinator is also contracted to represent the charity's Kids & Teens project in the United Kingdom, working with Transplant Sport Trustees and with volunteers, to deliver events and activities for children affected by transplantation and their families and to maximize the benefits they receive.

Risk Management

The trustees have a risk management strategy which comprises: an annual review of the risks the charity may face; the establishment of systems and procedures to mitigate those risks identified in the plan; and the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise. This work has identified that financial sustainability is the major financial risk for the charity. Attention has also been focussed on non-financial risks arising from health and safety of participants at the events.

Public Benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the charity and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

The trustees believe that they fulfil these objectives through the charity's educational activities and by the organisation of the various sporting events which both provide recreational facilities for transplant recipients and promote organ transplantation within the wider community in which the events take place.

Participation in the charity's sporting events is open to all those who are current recipients of life supporting organs, transplant recipients with organs that have failed and are awaiting re-transplantation, live kidney donors and families of deceased kidney donors. Accordingly, the trustees are confident that there is no discrimination in terms of adult age, gender, disability, or sexual orientation.

Charity Code of Governance

The charity is aware of the requirements of the code of governance recommended by the Charity Commission in July 2017.

TRANSPLANT SPORT UK
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Who are we trying to reach?

Transplant recipients	Donor families
Transplant athletes	General public
Transplant families	Funders
Live kidney donors	Department of Health
Transplant medical community	NHS Blood and Transplant
Intensive Care personnel	

OPERATIONAL REVIEW

1. British Transplant Games

The British Transplant Games has run annually since 1978 and is a celebration of life. Taking place in different host cities every summer, the games see teams from hospitals across the UK come together to compete in a medley of sports. The 4-day event attracts around 1000 transplant athletes and more than 1500 supporters. Transplant survivors including children as young as five can compete in more than 25 sports and indeed, many athletes also go on to compete at the World Transplant Games. The British Transplant Games are Transplant Sport's flagship annual event whose aim is to raise awareness of the need for organ donation as demonstrated by the life changing benefits of organ transplantation; encourage transplant recipients to lead active lifestyles and show appreciation for, and remember, donors and their families. The British Transplant Games also helps to increase the awareness of the increasing importance of live kidney donation and of Anthony Nolan and their need for blood stem cells and bone marrow donation.

The British Transplant Games has been established with almost no government funding, supported by charitable donations from supporting charities including Kidney Care UK, Westfield Health, NHS Blood and Transplant, Antony Nolan Foundation, Kidney Research UK, Children's Liver Disease Foundation, and other local sponsorship. Participants pay for their own accommodation and food at these events as well as an entry fee, which amounts to approximately one third of the total costs of the Games.

The 2023 British Transplant Games, sponsored by Westfield Health, Kidney Care UK, and a number of other local and National sponsors, were held in Coventry from 27th – 30th July in sports and social venues across the city. Coventry had previously hosted the games in 2009 and had been scheduled to host in 2020 however due to the coronavirus pandemic the event had sadly been cancelled and rescheduled for 2023.

2. PR & Local Liaison

The Transplant Games held in Coventry is estimated to have had an economic impact locally of in excess of £2.4 million pounds. There was a constant increase in local media interest both in television, radio, also social media, and newspaper coverage. The Donor Run was the largest one held to date with over 2000 people participating.

Transplant Sport has, over many years, worked closely with MLS, a company that is based in Sheffield and well experienced in delivering not only the Transplant Games but many other sporting activities including marathons, half marathons, World Championships and European Championships in a number of sports. As a charity we have also been very fortunate to have had long term sponsors both commercial and from the charity sector. Some sponsors will remain with us until at least 2028.

TRANSPLANT SPORT UK
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

3. World Transplant Games

The 23rd World Transplant Games were held in Perth, Australia between 15th – 21st April 2023. Although a huge distance from the UK a still large team representing their country and Transplant Sport attended Australia to both compete and support each other and their family members. Nearly two hundred competitors and their supporters represented the UK and excelled in their sports. Their medal tally at the end of the games were 101 Gold, 73 Silver, 50 Bronze medals. An excellent achievement.

4. TS Football Tournament

Birmingham Adults TS team organised through Solihull Moors a very successful team event in March 2023. In excess of fifty competitors turned up to play football and the event lasted well into the afternoon and Solihull Moors were excellent in supporting the event by donating the ground and clubhouse, the officials, publicity and all the facilities for the day.

5. Racket Sport Event Held in Nottingham

In November 2023 which again was successful. Organisation by Nottingham TS Team in conjunction with MLS.

6. Golf Event

This event was held at Sandwell Park Golf Club West Bromwich in September 2023 hosted by the club, assisted by MLS. This event as with the football event had no cost to Transplant Sport. All these events competed by enthusiastic transplant recipients.

TRANSPLANT SPORT UK
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

FUNDRAISING ACTIVITY

TS receives funding from the following income streams:

- Charitable Trust and Foundation grants
- Statutory grants
- Corporate Sponsorship
- Donations
- Gift Aid
- Fundraising Events
- Collection Buckets
- Entry Fees to sports events
- Individual fundraising

TS does not employ a fundraising manager or third-party fundraisers. There is a complaints process in place and no complaints in respect of fundraising have been received.

MARKETING

Each local event organising committee is responsible for marketing the event. For the British Transplant Games, TS employs both a professional marketing company and a public relations company.

FINANCIAL REVIEW

Reserves policy

Unrestricted reserves are needed to bridge the gap between the spending and receiving of resources and to cover unplanned emergency repairs and other expenditure. The Trustees consider that the ideal level of unrestricted reserves to ensure the ongoing principal activities of the organisation would be £30,000 representing 6 months' operational costs. The total reserves at 31st December 2023 are £231,045 of which £146,112 is unrestricted. The unrestricted reserves at 31st December 2023 represent retained reserves for operational costs, which are needed to meet the working capital requirements of the charity, such as financial controller expenses, PR (Liquid Marketing Agency) and MLS expenses. The Trustees are confident that the charity can continue the current activities of the charity with its current level of total reserves. The trustees are however fully aware this is a tough economic climate for charities and much work is needed to ensure fundraising is carried out. The trustees seek to maintain the charity's unrestricted reserves through successful grant funding, increased fundraising and charitable donations.

Investment policy and objectives

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term so there are few funds for the long-term investment.

TRANSPLANT SPORT UK
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

FUTURE DEVELOPMENTS

The charity plans to continue its activities listed above in the forthcoming year subject to satisfactory funding arrangements. It also aims to seek funding to support more social events and activities for its members to ensure that it represents all social, health and wellbeing interests of transplant recipients, their siblings and families and organ donor families as well as living donors. Thank you to all the Trustees, staff and volunteers for helping make Transplant Sport such a successful and energised charity.

We continue to undertake cost effective processes to ensure the running costs of the charity are kept in very efficient manner to aid the charity and maximise what can be achieved. This is allowing us to re model our financial support leading to a marked reduction in the support required going forward in the future.

It has taken time quite naturally for the charity to perform as it was prior to the pandemic but we are now engaged as before in organising events and planning for the future. There have been discussions in how to increase participation in the charity and also to have a more public outlook and persona. Some of these ideas and measures will hopefully be tested and put into place in 2024.

Statement of Trustees' responsibilities

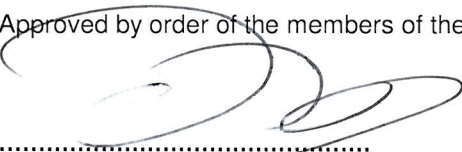
The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material - departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
D Nix
Deputy Chairman of Transplant Sport

Date: 25 September 2024

TRANSPLANT SPORT UK
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

Independent Examiner's Report to the Trustees of Transplant Sport UK ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2023.

Responsibilities and Basis of Report

As the Trustees of the charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

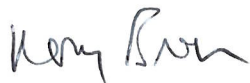
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

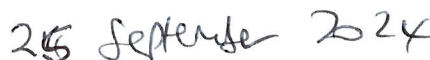
This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:



Kerry Brown

Dated:



FCA

Crowe U.K. LLP

Chartered Accountants
Black Country House
Rounds Green Road
Oldbury
West Midlands
B69 2DG

TRANSPLANT SPORT UK
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	18,947	26,635	45,582	71,572
Charitable activities	4	17,475	55,412	72,887	300,355
Fundraising activities	5	235	-	235	711
Investments	6	1,474	-	1,474	87
Total income		38,131	82,047	120,178	372,725
Expenditure on:					
Raising funds	7	1,245	-	1,245	8,237
Charitable activities		46,447	127,896	174,343	334,735
Total expenditure		47,692	127,896	175,588	342,972
Net (expenditure)/income		(9,561)	(45,849)	(55,410)	29,753
Transfers between funds	15	92,916	(92,916)	-	-
Net movement in funds		83,355	(138,765)	(55,410)	29,753
Reconciliation of funds:					
Total funds brought forward		62,757	223,698	286,455	256,702
Net movement in funds		83,355	(138,765)	(55,410)	29,753
Total funds carried forward		146,112	84,933	231,045	286,455

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 12 to 28 form part of these financial statements.

TRANSPLANT SPORT UK
(A company limited by guarantee)
REGISTERED NUMBER: 06769099

BALANCE SHEET
AS AT 31 DECEMBER 2023

	Note	2023 £	2022 £
Fixed assets			
Investments	12	1	1
		<u>1</u>	<u>1</u>
Current assets			
Debtors	13	2,634	2,040
Cash at bank and in hand		277,179	311,201
		<u>279,813</u>	<u>313,241</u>
Creditors: amounts falling due within one year	14	(48,769)	(26,787)
Net current assets		<u>231,044</u>	<u>286,454</u>
Total net assets		<u><u>231,045</u></u>	<u><u>286,455</u></u>
Charity funds			
Restricted funds	15	84,933	223,698
Unrestricted funds	15	146,112	62,757
Total funds		<u><u>231,045</u></u>	<u><u>286,455</u></u>

TRANSPLANT SPORT UK
(A company limited by guarantee)
REGISTERED NUMBER: 06769099

BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2023

The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

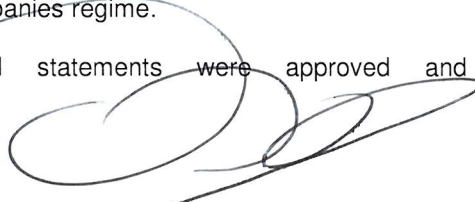
The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on and signed on their behalf by:

25/9/24



D Nix
Deputy Chairman of Transplant Sport

The notes on pages 12 to 28 form part of these financial statements.

TRANSPLANT SPORT UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. General information

Transplant Sport UK is a company limited by guarantee in England and Wales whose registered office is Black Country House, Rounds Green Road, Oldbury, B69 2DG. The company's registered number is 06769099 and its charity number is 1127314. The members of the company are the trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Transplant Sport UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Basis of consolidation

The financial statements are for Transplant Sport UK as an individual entity. Consolidated financial statements are not prepared as the financial statements of the subsidiary company are immaterial.

2.3 Going concern

The company has cash resources and has no requirement for external funding. At the year end the unrestricted reserves stand at £145,591. The trustees have reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. They continue to believe the going concern basis of accounting appropriate in preparing the annual financial statements.

2.4 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

TRANSPLANT SPORT UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.5 Income

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

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

TRANSPLANT SPORT UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.7 Intangible assets and amortisation

Intangible assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

Amortisation is provided on the following basis:

Website	- 33 % Straight line
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2.8 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Office equipment	- 20% Straight line
------------------	---------------------

2.9 Investments

Investments in subsidiaries are valued at cost less provision for impairment.

2.10 Financial instruments

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Short term creditors are measured at transaction price.

Cash

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

2.11 Role of volunteers

The charity has in the region of 200 volunteers. The value of these volunteers is not incorporated within the accounts.

TRANSPLANT SPORT UK
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

3. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Donations	12,658	26,635	39,293	45,886
Grants	-	-	-	20,532
Government	6,289	-	6,289	5,154
	<u>18,947</u>	<u>26,635</u>	<u>45,582</u>	<u>71,572</u>
<i>Total 2022</i>	<u><u>35,840</u></u>	<u><u>35,732</u></u>	<u><u>71,572</u></u>	

4. Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
British Transplant Games	13,610	305	13,915	11,509
World Transplant Games	-	54,961	54,961	286,346
Other Income	3,865	146	4,011	2,500
Total 2023	<u>17,475</u>	<u>55,412</u>	<u>72,887</u>	<u>300,355</u>
<i>Total 2022</i>	<u><u>285,632</u></u>	<u><u>14,723</u></u>	<u><u>300,355</u></u>	

TRANSPLANT SPORT UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

5. Fundraising income

Income from fundraising events

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Other fundraising	235	235	711
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Total 2022</i>	711	711	
	<hr/> <hr/>	<hr/> <hr/>	

TRANSPLANT SPORT UK
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

6. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Deposit account interest	1,474	1,474	87
<i>Total 2022</i>	<i>87</i>	<i>87</i>	

7. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Other fundraising	1,245	-	1,245	8,237
<i>Total 2022</i>	<i>1,548</i>	<i>6,689</i>	<i>8,237</i>	

TRANSPLANT SPORT UK
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

8. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
British Transplant Games	-	2,415	2,415	2,591
World Transplant Games	86,539	9,656	96,195	275,340
Other Activities	39,516	36,217	75,733	56,804
	<u>126,055</u>	<u>48,288</u>	<u>174,343</u>	<u>334,735</u>
<i>Total 2022</i>	<u><u>282,111</u></u>	<u><u>52,624</u></u>	<u><u>334,735</u></u>	

Analysis of direct costs

	World Transplant Games 2023 £	Other Activities 2023 £	Total funds 2023 £	Total funds 2022 £
Professional fees	12,061	194	12,255	35,135
Advertising and marketing	-	-	-	14,016
Fundraising events and activities	-	-	-	173,424
Travel	-	294	294	7,552
Sundries	-	-	-	489
Children in Need event costs and Kids & Teens co-ordinator	-	6,250	6,250	27,487
Medical presence	-	-	-	1,500
Event staff	-	-	-	4,680
Athlete expenses	74,478	-	74,478	17,828
Kings Children fund	-	32,778	32,778	-
	<u>86,539</u>	<u>39,516</u>	<u>126,055</u>	<u>282,111</u>
<i>Total 2022</i>	<u><u>254,624</u></u>	<u><u>27,487</u></u>	<u><u>282,111</u></u>	

TRANSPLANT SPORT UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	British Transplant Games 2023 £	World Transplant Games 2023 £	Other Activities 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Travel and subsistence	33	130	487	650	<i>2,677</i>
Computer costs	43	172	645	860	<i>3,532</i>
Sundry expense	161	644	2,416	3,221	<i>4,724</i>
Bank charges	25	100	375	500	<i>995</i>
Insurance	84	334	1,254	1,672	<i>1,477</i>
Printing, postage and stationary	-	-	-	-	<i>13</i>
Telephone	-	-	-	-	<i>313</i>
Publicity	680	2,718	10,193	13,591	<i>8,640</i>
Administration	969	3,879	14,544	19,392	<i>21,167</i>
Independant Examination fee	92	368	1,478	1,938	<i>1,785</i>
Accountancy	193	771	2,890	3,854	<i>4,804</i>
Subscriptions	135	540	1,935	2,610	<i>2,497</i>
	<u>2,415</u>	<u>9,656</u>	<u>36,217</u>	<u>48,288</u>	<u><i>52,624</i></u>
<i>Total 2022</i>	<u><i>2,591</i></u>	<u><i>20,716</i></u>	<u><i>29,317</i></u>	<u><i>52,624</i></u>	

TRANSPLANT SPORT UK
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

9. Independent examiner's remuneration

	2023	<i>2022</i>
	£	£
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	1,779	1,657
Fees payable to the charity's independent examiner in respect of: Accountancy fees	<u>3,558</u>	<u>3,319</u>

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (*2022 - £NIL*).

During the year ended 31 December 2023, no Trustee expenses have been incurred (*2022 - £NIL*).

11. Intangible assets

	Website
	£
Cost	
At 1 January 2023	10,000
At 31 December 2023	<u>10,000</u>
Amortisation	
At 1 January 2023	10,000
At 31 December 2023	<u>10,000</u>
Net book value	
At 31 December 2023	<u>-</u>
<i>At 31 December 2022</i>	<u>-</u>

TRANSPLANT SPORT UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

12. Fixed asset investments

	Investments in subsidiary companies £
Cost or valuation	
At 1 January 2023	1
	<hr/>
At 31 December 2023	1
	<hr/> <hr/>
Net book value	
At 31 December 2023	1
	<hr/>
<i>At 31 December 2022</i>	<i>1</i>
	<hr/> <hr/>

TRANSPLANT SPORT UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

12. Fixed asset investments (continued)

Principal subsidiaries

The following was a subsidiary undertaking of the charity:

Name	Class of shares	Holding
TS Enterprises Limited	Ordinary	100%

The financial results of the subsidiary for the year were:

Name	Net assets £
TS Enterprises Limited	1

13. Debtors

	2023 £	2022 £
Due within one year		
Amounts owed by group undertakings	65	65
Prepayments and accrued income	2,569	1,975
	<u>2,634</u>	<u>2,040</u>

TRANSPLANT SPORT UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

14. Creditors: Amounts falling due within one year

	2023	<i>2022</i>
	£	£
Trade creditors	2,160	<i>3,120</i>
Other creditors	-	<i>1,848</i>
Accruals	5,546	<i>5,114</i>
Deferred income	41,063	<i>16,705</i>
	<u>48,769</u>	<u><i>26,787</i></u>

Deferred income

	2023	<i>2022</i>
	£	£
Deferred income at 1 January 2023	16,705	<i>60,731</i>
Resources deferred during the year	41,063	<i>16,705</i>
Amounts released from previous periods	(16,705)	<i>(60,731)</i>
Deferred income at 31 December 2023	<u>41,063</u>	<u><i>16,705</i></u>

Deferred income related to a Children in Need grant received during the year to fund salary costs, other staff costs, volunteer expenses, small equipment, trips, activities and project costs outlined in the budget.

TRANSPLANT SPORT UK
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

15. Statement of funds

Statement of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2023 £
Unrestricted funds					
General Funds - all funds	62,757	38,131	(47,692)	92,916	146,112
Restricted funds					
World Transplant Games	83,029	81,347	(84,367)	(52,184)	27,825
British Transplant Games	17,914	-	-	(17,914)	-
Other	122,755	700	(43,529)	(22,818)	57,108
	<u>223,698</u>	<u>82,047</u>	<u>(127,896)</u>	<u>(92,916)</u>	<u>84,933</u>
Total of funds	<u><u>286,455</u></u>	<u><u>120,178</u></u>	<u><u>(175,588)</u></u>	<u><u>-</u></u>	<u><u>231,045</u></u>

TRANSPLANT SPORT UK
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2022 £</i>
Unrestricted funds					
General Funds - all funds	61,645	322,270	(285,126)	(36,032)	62,757
Restricted funds					
World Transplant Games	93,104	23,617	(21,610)	(12,082)	83,029
British Transplant Games	17,914	-	-	-	17,914
Other	84,039	26,838	(36,236)	48,114	122,755
	<u>195,057</u>	<u>50,455</u>	<u>(57,846)</u>	<u>36,032</u>	<u>223,698</u>
Total of funds	<u><u>256,702</u></u>	<u><u>372,725</u></u>	<u><u>(342,972)</u></u>	<u><u>-</u></u>	<u><u>286,455</u></u>

TRANSPLANT SPORT UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

15. Statement of funds (continued)

Restricted Funds

World Transplant Games	To be used to support the British Team entered in the World Transplant Games, Winter World Transplant Games and European Dialysis Games.
British Transplant Games	To be used to cover the costs of running the British Transplant Games.
Other	Funds restricted for use for the Children In Need, TSUK swimming, the GB cycling team, and the Oxford 2025 games.

Transfers

During the year £1,870 was transferred into the Children in Need fund, relating to the expenditure on the H Potter tour. £1,364 was transferred into the GB Cycling Team fund from the WTG fund to correctly allocate Just Giving funds raised. A further £98 was transferred into the Legacy fund from the TSUK fund to correct the opening fund balances.

£17,914 was transferred out of the BTG fund, £6,051 from the Child restricted monies fund and a further £20,000 from the Legacy fund to unrestricted funds to ensure correct allocation of restricted monies going forward. Finally, a total of £52,184 was transferred from the WTG fund to unrestricted funds, relating to unused WTG 2023 admin fees, Just Giving pages and funds not allocated against athletes.

TRANSPLANT SPORT UK
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

16. Summary of funds

Summary of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2023 £
General funds	62,757	38,131	(47,692)	92,916	146,112
Restricted funds	223,698	82,047	(127,896)	(92,916)	84,933
	<u>286,455</u>	<u>120,178</u>	<u>(175,588)</u>	<u>-</u>	<u>231,045</u>

Summary of funds - prior year

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2022 £</i>
General funds	61,645	322,270	(285,126)	(36,032)	62,757
Restricted funds	195,057	50,455	(57,846)	36,032	223,698
	<u>256,702</u>	<u>372,725</u>	<u>(342,972)</u>	<u>-</u>	<u>286,455</u>

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Fixed asset investments	1	-	1
Current assets	153,817	125,996	279,813
Creditors due within one year	(7,706)	(41,063)	(48,769)
Total	<u>146,112</u>	<u>84,933</u>	<u>231,045</u>

TRANSPLANT SPORT UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Fixed asset investments	1	-	1
Current assets	71,490	241,751	313,241
Creditors due within one year	(8,734)	(18,053)	(26,787)
Total	<u>62,757</u>	<u>223,698</u>	<u>286,455</u>

18. Related party transactions

During the year the charity received an amount of £NIL (2022: £NIL) from its subsidiary trading company, TS Enterprises Limited. This was equivalent to the net income of the subsidiary company for the previous accounting period. At the year end the charity was owed £65 (2022: £65) from its subsidiary trading company. This is equivalent to the net income of the subsidiary trading company in the current accounting period.

TRANSPLANT SPORT UK

England & Wales - Charity number 1127314

Accounts

Registered number: 06769099
Charity number: 1127314

TRANSPLANT SPORT UK
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

TRANSPLANT SPORT UK
(A company limited by guarantee)

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TRANSPLANT SPORT UK
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2022**

Trustees	P H Harden, Chairman D Nix J M Neuberger R M Burnley (appointed 27 January 2023)
Company registered number	06769099
Charity registered number	1127314
Registered office	Black Country House Rounds Green Road Oldbury West Midlands B69 2DG
Independent Examiner	Crowe U.K. LLP Chartered Accountants Black Country House Rounds Green Road Oldbury West Midlands B69 2DG

TRANSPLANT SPORT UK
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their annual report together with the financial statements for the year 1 January 2022 to December 2022. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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 2015) as amended by Update Bulletin 2 (effective 1 January 2019).

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

GOVERNANCE REVIEW

Constitution

The charity, Transplant Sport UK (referred to in this report as TS), is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. None of the charity's trustees has any beneficial interest in the company. All the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Objectives

- To preserve and protect the physical and mental health and rehabilitation of persons who have undergone transplant surgery or bone marrow and stem cell transplant by the provision of facilities for recreation and other leisure time occupation for such persons
- The advancement of the education of the public relating to organ, bone marrow and stem cell transplantation
- To increase the number of transplant recipients, particularly teenagers, children and recipients from ethnic minorities, taking part in the British Transplant Games and other TS events by:
engaging the transplant medical community in encouraging more transplant recipients to sign up for these events extending the reach of the BTG to reach transplant recipients and their families not currently involved collaborating with the work of the NHSBT
- To use the success of transplant recipients taking part in TS events as a means of gaining more support for donation from specific groups
- To raise public awareness of the need for organ donation and the importance of informing one's loved ones of one's wish to donate
- To raise public awareness of the benefit of organ donation through media coverage of TS events with the publication of human success stories which in turn will lead to increasing the numbers of people signing up for the Organ Donor Register - To use the Games as a means of attracting more funds for the work of Transplant Sport
- To work with other organ transplantation charities and organisations on collaborative/partnership organ donation awareness events and activities

Recruitment and Appointment of new Trustees

As set out in the Articles of Association the chair of the trustees is nominated by the Board. The trustees have the power to co-opt up to two further members to fill specialist roles. When considering co-opting trustees, the Board has regard to the requirement for any specialist skills needed.

TRANSPLANT SPORT UK
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Induction and training of new Trustees

New trustees will undergo an orientation day to brief them on their legal obligations under charity and company law, the Charity Commission guidance on public benefit, content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. During the induction day they will meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisational Structure

The board of trustees administers the charity. The board meets quarterly and there is a management committee as well as local organising committees who help run the British Transplant Games and satellite events. TS did employ a part time Financial Controller to ensure the accounts are up to date and good records were kept and a contracted administrator to handle all administrative matters. However, the financial controller is no longer in position but there are financial controls in place being as there is now a costs lawyer in position who is closely allied to the charity thereby saving many thousands of pounds per annum. The charity contracts an external bookkeeper who maintains the accounting records throughout the year. A TS Kids & Teens Coordinator is also contracted to represent the charity's Kids & Teens project in the United Kingdom, working with Transplant Sport Trustees and with volunteers, to deliver events and activities for children affected by transplantation and their families and to maximize the benefits they receive.

Risk Management

The trustees have a risk management strategy which comprises: an annual review of the risks the charity may face; the establishment of systems and procedures to mitigate those risks identified in the plan; and the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise. This work has identified that financial sustainability is the major financial risk for the charity. Attention has also been focussed on non-financial risks arising from health and safety of participants at the events.

Public Benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the charity and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

The trustees believe that they fulfil these objectives through the charity's educational activities and by the organisation of the various sporting events which both provide recreational facilities for transplant recipients and promote organ transplantation within the wider community in which the events take place.

Participation in the charity's sporting events is open to all those who are current recipients of life supporting organs, transplant recipients with organs that have failed and are awaiting re-transplantation, live kidney donors and families of deceased kidney donors. Accordingly, the trustees are confident that there is no discrimination in terms of adult age, gender, disability or sexual orientation.

Charity Code of Governance

The charity is aware of the requirements of the new code of governance recommended by the Charity Commission in July 2017.

TRANSPLANT SPORT UK
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Who are we trying to reach?

Transplant recipients	Donor families
Transplant athletes	General public
Transplant families	Funders
Live kidney donors	Department of Health
Transplant medical community	NHS Blood and Transplant
Intensive Care personnel	

OPERATIONAL REVIEW

1. British Transplant Games

The British Transplant Games has run annually since 1978 and is a celebration of life. Taking place in different host cities every summer, the games see teams from hospitals across the UK come together to compete in a medley of sports. The 4-day event attracts around 1000 transplant athletes and more than 1500 supporters. Transplant survivors including children as young as five can compete in more than 25 sports and indeed, many athletes also go on to compete at the World Transplant Games. The British Transplant Games are Transplant Sport's flagship annual event whose aim is to raise awareness of the need for organ donation as demonstrated by the life changing benefits of organ transplantation; encourage transplant recipients to lead active lifestyles and show appreciation for, and remember, donors and their families. The British Transplant Games also helps to increase the awareness of the increasing importance of live kidney donation and of Anthony Nolan and their need for blood stem cells and bone marrow donation.

The British Transplant Games after an absence in 2020 and 2021 returned to the calendar in July 2022 and was really the catalyst for the re-emergence of Transplant Sport. The games were held in Leeds and whilst there was understandably a reluctance by some to participate it was heartening to know that our expectations were exceeded with many more participants and supporters than were expected.

2. PR & Local Liaison

Obviously due to the pandemic TS events and activities were severely disrupted for the best part of two years and it was only really at the beginning of 2022 that small steps were taken to resume these activities and encourage members to become more active and involved in fitness and sporting events and even non-sporting events. PR company LIQUID have been very fluent and accommodating during this difficult time. With the recommencement of The British Transplant Games PR opportunities were exploited and local and national events and stories were maximised to promote the charity and the promotion of organ and tissue donation. Television both local and national, press opportunities, local initiatives, charity events were all featured prominently and successfully.

3. World Transplant Games

Due to the global pandemic the scheduled 2021 World Transplant Games due to be held in Houston, Texas, USA was cancelled with the next World Games being held in Perth Australia in 2023 where it is anticipated Great Britain and Northern Ireland will have a large contingent of athletes and supporters.

TRANSPLANT SPORT UK
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

4. The European Transplant and Dialysis Games Oxford 2022

The European Games were held in Oxford in August 2022 and were a tremendous success with British competitors excelling in so many sports and activities. The events were fortunate to have good weather and the facilities to hold the games were superb thanks to the generosity of Radley College Oxford and also Blenheim Palace and many other organisations who were so generous in their sponsorship, innovation and help. Congratulations must also go to the organising committee for their hard work in putting on such a successful and enjoyable event.

5. TS Football Tournament

A Transplant Sort Football Tournament which had been organised at the home of Solihull Moors for 2022 had to be postponed but an event was held very successfully in Oxford and should prove to be a precursor for the Solihull Moors Tournament in early 2023.

6. TS Kids and Teens

The TS Kids & Teens programme has provided events for children and young people across the UK who have been affected by transplants. Taking part in regional activities has helped them to make new friends, be more physically active and increase self-esteem. This role has been generously supported by a grant from Children in Need. In addition, we won a competitive bid for a joint Curiosity Grant from Children in Need and The Wellcome Trust to develop an interactive street theatre tool and video to explain the importance and value of organ donation and transplantation to the general population of children and teenagers.

Children awaiting transplants, with transplants, their siblings and children of families where a parent has a transplant or donated organs, can make friends, be more confident about making friends, sustain friendships and develop a peer group where there is mutual understanding and that can become increasingly supportive. Those taking part in the TS Kids & Teens activities have increased engagement in physical and social activity leading to improved physical and mental health and improved wellbeing. They have a positive identity and feel good about transplantation and being different. They are less anxious about their situation, and are able to speak out about themselves, their family, about transplantation and organ donation and able to make good lifestyle choices including safe behaviour.

Whilst the Kids and Teens program prior to the Covid Pandemic was successful since the recommencement of activities there has initially been a marked reluctance to participate and is taking more time to generate interest. However Transplant Sport is confident that in 2023 and onwards the activities themselves will increase and the participation also.

7. TS Volleyball Tournament

A volleyball event was held in Nottingham in November 2022 and was successful.

TRANSPLANT SPORT UK
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

FUNDRAISING ACTIVITY

TS receives funding from the following income streams:

Charitable Trust and Foundation grants
Statutory grants
Corporate Sponsorship
Donations
Gift Aid
Fundraising Events
Collection Buckets
Entry Fees to sports events
Individual fundraising

TS does not employ a fundraising manager or third-party fundraisers. There is a complaints process in place and no complaints in respect of fundraising have been received.

MARKETING

Each local event organising committee is responsible for marketing the event. For the British Transplant Games, TS employs both a professional marketing company and a public relations company.

FINANCIAL REVIEW

Reserves policy

Unrestricted reserves are needed to bridge the gap between the spending and receiving of resources and to cover unplanned emergency repairs and other expenditure. The Trustees consider that the ideal level of unrestricted reserves to ensure the ongoing principal activities of the organisation would be £30,000 representing 6 months' operational costs. The total reserves at 31st December in restricted funds were £223,698, and £62,757 in unrestricted funds, amounting to a total of £286,455. Some of these funds will be used in relation to the World Games being held in Australia.

The unrestricted reserves at 31st December 2022 represent retained reserves for operational costs, which are needed to meet the working capital requirements of the charity; such as wages and office expenses. The Trustees are confident that the charity can continue the current activities of the charity with its current level of total reserves. The trustees are however fully aware this is a tough economic climate for charities and much work is needed to ensure fundraising is carried out. The trustees seek to maintain the charity's unrestricted reserves through successful grant funding, increased fundraising and charitable donations.

Investment policy and objectives

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term so there are few funds for the long-term investment.

FUTURE DEVELOPMENTS

The charity plans to continue its activities listed above in the forthcoming year subject to satisfactory funding arrangements. It also aims to seek funding to support more social events and activities for its members to ensure that it represents all social, health and wellbeing interests of transplant recipients, their siblings and families and organ donor families as well as living donors. Thank you to all the Trustees, staff and volunteers for helping make Transplant Sport such a successful and energised charity.

TRANSPLANT SPORT UK
(A company limited by guarantee)

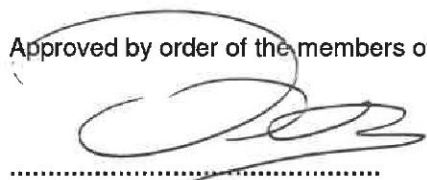
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

The Coronavirus pandemic commenced in March 2020 and dramatically curtailed the possibility for Transplant Sport to hold any physical events throughout 2020. The effects and disease also had a dramatic effect on activities in 2021. It was with deep regret that the charity working together with MLS had to postpone the British Transplant Games 2021 in Leeds to July 2022 and managed to limit expenditure on the preparations by delaying the registration process and making a decision to postpone the Games in March 2021. Other satellite activities also suffered either postponement or cancellation due to the pandemic.

We continue to undertake cost limiting processes to reduce substantially the running costs of the charity due to that resultant period of limited activity. This allowed us to re-model our financial support leading to a marked reduction in the support required going forward in the future.

2022 saw events happen again within Transplant Sport and especially the British Transplant Games held in Leeds and also the European Transplant and Dialysis Games held in Oxford. Other satellite events happened both in respect of sports and also Kids and Teens activities. We know already that 2023 will be a busy and more productive year and this we look to greatly.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
D Nix
Deputy Chairman of Transplant Sport
Date: 26-09-23

TRANSPLANT SPORT UK
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

Independent Examiner's Report to the Trustees of Transplant Sport UK ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2022.

Responsibilities and Basis of Report

As the Trustees of the charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:



Kerry Brown

Dated:

26.09.23

FCA

Crowe U.K. LLP
Chartered Accountants
Black Country House
Rounds Green Road
Oldbury
West Midlands
B69 2DG

TRANSPLANT SPORT UK
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	35,840	35,732	71,572	96,650
Charitable activities	4	285,632	14,723	300,355	8,169
Fundraising activities	5	711	-	711	-
Investments	6	87	-	87	18
Total income		322,270	50,455	372,725	104,837
Expenditure on:					
Raising funds	7	1,548	6,689	8,237	1,531
Charitable activities		283,578	51,157	334,735	37,509
Total expenditure		285,126	57,846	342,972	39,040
Net income/(expenditure)		37,144	(7,391)	29,753	65,797
Transfers between funds	16	(36,032)	36,032	-	-
Net movement in funds		1,112	28,641	29,753	65,797
Reconciliation of funds:					
Total funds brought forward		61,645	195,057	256,702	190,905
Net movement in funds		1,112	28,641	29,753	65,797
Total funds carried forward		62,757	223,698	286,455	256,702

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 12 to 28 form part of these financial statements.

TRANSPLANT SPORT UK
(A company limited by guarantee)
REGISTERED NUMBER: 06769099

BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
Fixed assets			
Investments	13	1	1
		<u>1</u>	<u>1</u>
Current assets			
Debtors	14	2,040	58,841
Cash at bank and in hand		311,201	271,760
		<u>313,241</u>	<u>330,601</u>
Creditors: amounts falling due within one year	15	(26,787)	(73,900)
Net current assets		<u>286,454</u>	<u>256,701</u>
Total net assets		<u>286,455</u>	<u>256,702</u>
Charity funds			
Restricted funds	16	223,698	195,057
Unrestricted funds	16	62,757	61,645
Total funds		<u>286,455</u>	<u>256,702</u>

TRANSPLANT SPORT UK
(A company limited by guarantee)
REGISTERED NUMBER: 06769099

BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2022


The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on and signed on their behalf by:


D Nix
Deputy Chairman of Transplant Sport

26.09.23

The notes on pages 12 to 28 form part of these financial statements.

TRANSPLANT SPORT UK
(A company limited by guarantee)

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

1. General information

Transplant Sport UK is a company limited by guarantee in England and Wales whose registered office is Black Country House, Rounds Green Road, Oldbury, B69 2DG. The company's registered number is 06769099. The members of the company are the trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Transplant Sport UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Basis of consolidation

The financial statements are for Transplant Sport UK as an individual entity. Consolidated financial statements are not prepared as the financial statements of the subsidiary company are immaterial.

2.3 Going concern

The company has cash resources and has no requirement for external funding. At the year end the unrestricted reserves stand at £62,757. The trustees have reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. They continue to believe the going concern basis of accounting appropriate in preparing the annual financial statements.

2.4 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

TRANSPLANT SPORT UK
(A company limited by guarantee)

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

2. Accounting policies (continued)

2.5 Income

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

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

TRANSPLANT SPORT UK
(A company limited by guarantee)

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

2. Accounting policies (continued)

2.7 Intangible assets and amortisation

Intangible assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

Amortisation is provided on the following basis:

Website - 33 % Straight line

2.8 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Office equipment - 20% Straight line

2.9 Investments

Investments in subsidiaries are valued at cost less provision for impairment.

2.10 Financial instruments

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Short term creditors are measured at transaction price.

Cash

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

2.11 Role of volunteers

The charity has in the region of 250 volunteers. The value of these volunteers is not incorporated within the accounts.

TRANSPLANT SPORT UK
(A company limited by guarantee)

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

3. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Donations	30,686	15,200	45,886	<i>68,650</i>
Grants	-	20,532	20,532	<i>20,532</i>
Government	5,154	-	5,154	<i>7,468</i>
	<u>35,840</u>	<u>35,732</u>	<u>71,572</u>	<u><i>96,650</i></u>
<i>Total 2021</i>	<u><u>74,388</u></u>	<u><u>22,262</u></u>	<u><u>96,650</u></u>	

TRANSPLANT SPORT UK
(A company limited by guarantee)

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

4. Income from charitable activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
British Transplant Games	11,509	-	11,509	1,525
World Transplant Games	274,123	12,223	286,346	6,357
Other Income	-	2,500	2,500	287
Total 2022	285,632	14,723	300,355	8,169
<i>Total 2021</i>	<i>1,562</i>	<i>6,607</i>	<i>8,169</i>	

5. Fundraising income

Income from fundraising events

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Other fundraising	711	711	-

TRANSPLANT SPORT UK
(A company limited by guarantee)

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

6. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Deposit account interest	87	87	18
<i>Total 2021</i>	18	18	

7. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Other fundraising	1,548	6,689	8,237	1,531
<i>Total 2021</i>	797	734	1,531	

TRANSPLANT SPORT UK
(A company limited by guarantee)

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

8. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
British Transplant Games	-	2,591	2,591	311
World Transplant Games	254,624	20,716	275,340	(8,999)
Other Activities	27,487	29,317	56,804	46,197
	<u>282,111</u>	<u>52,624</u>	<u>334,735</u>	<u>37,509</u>
<i>Total 2021</i>	<u>4,888</u>	<u>32,621</u>	<u>37,509</u>	

Analysis of direct costs

	World Transplant Games 2022 £	Other Activities 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
British Team for World Transplant Games and Winter Competitor expenses for World Transplant Games	-	-	-	(9,357)
Professional fees	35,135	-	35,135	-
Advertising and marketing	14,016	-	14,016	-
Fundraising events and activities	173,424	-	173,424	-
Travel	7,552	-	7,552	-
Sundries	489	-	489	-
Children in Need event costs and Kids & Teens co-ordinator	-	27,487	27,487	14,245
Medical presence	1,500	-	1,500	-
Event staff	4,680	-	4,680	-
Athlete expenses	17,828	-	17,828	-
	<u>254,624</u>	<u>27,487</u>	<u>282,111</u>	<u>4,888</u>
<i>Total 2021</i>	<u>(9,357)</u>	<u>14,245</u>	<u>4,888</u>	

TRANSPLANT SPORT UK
(A company limited by guarantee)

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

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	British Transplant Games 2022 £	World Transplant Games 2022 £	Other Activities 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Travel and subsistence	134	1,070	1,473	2,677	-
Computer costs	176	1,413	1,943	3,532	693
Sundry expense	237	1,889	2,598	4,724	1,015
Bank charges	50	398	547	995	1,322
Insurance	74	591	812	1,477	847
Printing, postage and stationary	1	5	7	13	44
Telephone	15	125	173	313	260
Publicity	432	3,456	4,752	8,640	4,920
Administration	1,059	8,466	11,642	21,167	12,242
Legal and professional fees	-	-	-	-	150
Independant Examination fee	75	604	1,106	1,785	1,570
Accountancy	213	1,700	2,891	4,804	4,140
Subscriptions	125	999	1,373	2,497	2,084
Amortisation	-	-	-	-	3,334
	<u>2,591</u>	<u>20,716</u>	<u>29,317</u>	<u>52,624</u>	<u>32,621</u>
<i>Total 2021</i>	<u>311</u>	<u>358</u>	<u>31,952</u>	<u>32,621</u>	

TRANSPLANT SPORT UK
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

9. Independent examiner's remuneration

	2022	<i>2021</i>
	£	£
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	1,657	<i>1,470</i>
Fees payable to the charity's independent examiner in respect of: Accountancy fees	3,319	<i>2,940</i>
	3,319	<i>2,940</i>

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (*2021 - £NIL*).

During the year ended 31 December 2022, no Trustee expenses have been incurred (*2021 - £NIL*).

11. Intangible assets

	Website
	£
Cost	
At 1 January 2022	10,000
At 31 December 2022	10,000
Amortisation	
At 1 January 2022	10,000
At 31 December 2022	10,000
Net book value	
At 31 December 2022	-
<i>At 31 December 2021</i>	<i>-</i>

TRANSPLANT SPORT UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

12. Tangible fixed assets

	Office equipment £
At 1 January 2022	1,655
Disposals	(1,655)
At 31 December 2022	-
At 1 January 2022	1,655
On disposals	(1,655)
At 31 December 2022	-
Net book value	
At 31 December 2022	-
<i>At 31 December 2021</i>	-

13. Fixed asset investments

	Investments in subsidiary companies £
Cost or valuation	
At 1 January 2022	1
At 31 December 2022	1
Net book value	
At 31 December 2022	1
<i>At 31 December 2021</i>	1

TRANSPLANT SPORT UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

13. Fixed asset investments (continued)

Principal subsidiaries

The following was a subsidiary undertaking of the charity:

Name	Class of shares	Holding
TS Enterprises Limited	Ordinary	100%

The financial results of the subsidiary for the year were:

Name	Net assets
	£
TS Enterprises Limited	1

14. Debtors

	2022	2021
	£	£
Due within one year		
Amounts owed by group undertakings	65	65
Other debtors	-	765
Prepayments and accrued income	1,975	58,011
	2,040	58,841

TRANSPLANT SPORT UK
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

15. Creditors: Amounts falling due within one year

	2022	<i>2021</i>
	£	£
Trade creditors	3,120	-
Other creditors	1,848	<i>1,848</i>
Accruals	5,114	<i>11,321</i>
Deferred income	16,705	<i>60,731</i>
	26,787	<i>73,900</i>

Deferred income

	2022	<i>2021</i>
	£	£
Deferred income at 1 January 2022	60,731	<i>66,607</i>
Resources deferred during the year	16,705	<i>3,481</i>
Amounts released from previous periods	(60,731)	<i>(9,357)</i>
Deferred income at 31 December 2022	16,705	<i>60,731</i>

Deferred income related to athletes fundraising in advance for the 2023 WTG as well as money received toward a football tournament which didn't take place until 2023.

TRANSPLANT SPORT UK
(A company limited by guarantee)

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

16. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2022 £
Unrestricted funds					
General Funds - all funds	61,645	322,270	(285,126)	(36,032)	62,757
Restricted funds					
World Transplant Games	93,104	23,617	(21,610)	(12,082)	83,029
British Transplant Games	17,914	-	-	-	17,914
Other	84,039	26,838	(36,236)	48,114	122,755
	195,057	50,455	(57,846)	36,032	223,698
Total of funds	256,702	372,725	(342,972)	-	286,455

TRANSPLANT SPORT UK
(A company limited by guarantee)

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

16. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2021 £</i>
Unrestricted funds					
General Funds - all funds	33,772	75,968	(33,358)	(14,737)	61,645
Restricted funds					
World Transplant Games	69,879	6,507	9,357	7,361	93,104
British Transplant Games	16,914	1,000	-	-	17,914
Other	70,340	21,362	(15,039)	7,376	84,039
	<u>157,133</u>	<u>28,869</u>	<u>(5,682)</u>	<u>14,737</u>	<u>195,057</u>
Total of funds	<u><u>190,905</u></u>	<u><u>104,837</u></u>	<u><u>(39,040)</u></u>	<u><u>-</u></u>	<u><u>256,702</u></u>

TRANSPLANT SPORT UK
(A company limited by guarantee)

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

16. Statement of funds (continued)

Restricted Funds

World Transplant Games To be used to support the British Team entered in the World Transplant Games, Winter World Transplant Games and European Dialysis Games.

British Transplant Games To be used to cover the costs of running the British Transplant Games.

Other Funds restricted for use for the i Live i Give / Green Man Project and the Kids and Teens Co-ordinator funded by the Children in Need Grant.

Transfers

During the year a transfer of £5,128 was made from the Children in Need fund to general funds to cover expenditure included within general funds incurred for Children in Need expenses such as hotels, a first aid course, and media and marketing fees.

A further £250 was transferred from the King's Children Team to general funds relating to a payment made to an individual for the EDTG.

£53,432 was transferred from general funds to restricted funds relating to surplus funds from EDTG 2022. The remaining monies are being held for future European Games.

A transfer of £9,357 was made from the World Transplant Games fund to general funds, which related to a historic amount of deferred income released in the prior year which upon review should have been classified under general funds. Further to this, a transfer of £2,725 was required for costs allocated to the Therapy Team fund for EDTG registration which were not processed through the bank.

Finally, £60 was transferred from general funds to the GB Cycling team fund to correct an opening balance difference.

TRANSPLANT SPORT UK
(A company limited by guarantee)

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

17. Summary of funds

Summary of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2022 £
General funds	61,645	322,270	(285,126)	(36,032)	62,757
Restricted funds	195,057	50,455	(57,846)	36,032	223,698
	<u>256,702</u>	<u>372,725</u>	<u>(342,972)</u>	<u>-</u>	<u>286,455</u>

Summary of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2021 £
General funds	33,772	75,968	(33,358)	(14,737)	61,645
Restricted funds	157,133	28,869	(5,682)	14,737	195,057
	<u>190,905</u>	<u>104,837</u>	<u>(39,040)</u>	<u>-</u>	<u>256,702</u>

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Fixed asset investments	1	-	1
Current assets	71,490	241,751	313,241
Creditors due within one year	(8,734)	(18,053)	(26,787)
Total	<u>62,757</u>	<u>223,698</u>	<u>286,455</u>

TRANSPLANT SPORT UK
(A company limited by guarantee)

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

18. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Fixed asset investments	1	-	1
Current assets	72,786	257,815	330,601
Creditors due within one year	(11,142)	(62,758)	(73,900)
Total	<u>61,645</u>	<u>195,057</u>	<u>256,702</u>

19. Related party transactions

During the year the charity received an amount of £NIL (2021: £NIL) from its subsidiary trading company, TS Enterprises Limited. This was equivalent to the net income of the subsidiary company for the previous accounting period. At the year end the charity was owed £65 (2021: £65) from its subsidiary trading company. This is equivalent to the net income of the subsidiary trading company in the current accounting period.

TRANSPLANT SPORT UK

England & Wales - Charity number 1127314

Accounts

Registered number: 06769099
Charity number: 1127314

TRANSPLANT SPORT UK
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

TRANSPLANT SPORT UK
(A company limited by guarantee)

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TRANSPLANT SPORT UK
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2021

Trustees P H Harden, Chairman
D Nix
J M Neuberger

Company registered number 06769099

Charity registered number 1127314

Registered office Black Country House
Rounds Green Road
Oldbury
West Midlands
B69 2DG

Independent Examiner Crowe U.K. LLP
Chartered Accountants
Black Country House
Rounds Green Road
Oldbury
West Midlands
B69 2DG

TRANSPLANT SPORT UK
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their annual report together with the financial statements for the year 1 January 2021 to December 2021. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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 2015) as amended by Update Bulletin 2 (effective 1 January 2019).

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

GOVERNANCE REVIEW

Constitution

The charity, Transplant Sport UK (referred to in this report as TS), is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. None of the charity's trustees has any beneficial interest in the company. All the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Objectives

- To preserve and protect the physical and mental health and rehabilitation of persons who have undergone transplant surgery or bone marrow and stem cell transplant by the provision of facilities for recreation and other leisure time occupation for such persons
- The advancement of the education of the public relating to organ, bone marrow and stem cell transplantation
- To increase the number of transplant recipients, particularly teenagers, children and recipients from ethnic minorities, taking part in the British Transplant Games and other TS events by:
engaging the transplant medical community in encouraging more transplant recipients to sign up for these events extending the reach of the BTG to reach transplant recipients and their families not currently involved collaborating with the work of the NHSBT
- To use the success of transplant recipients taking part in TS events as a means of gaining more support for donation from specific groups
- To raise public awareness of the need for organ donation and the importance of informing one's loved ones of one's wish to donate
- To raise public awareness of the benefit of organ donation through media coverage of TS events with the publication of human success stories which in turn will lead to increasing the numbers of people signing up for the Organ Donor Register - To use the Games as a means of attracting more funds for the work of Transplant Sport
- To work with other organ transplantation charities and organisations on collaborative/partnership organ donation awareness events and activities

Recruitment and Appointment of new Trustees

As set out in the Articles of Association the chair of the trustees is nominated by the Board. The trustees have the power to co-opt up to two further members to fill specialist roles. When considering co-opting trustees, the Board has regard to the requirement for any specialist skills needed.

TRANSPLANT SPORT UK
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Induction and training of new Trustees

New trustees will undergo an orientation day to brief them on their legal obligations under charity and company law, the Charity Commission guidance on public benefit, content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. During the induction day they will meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisational Structure

The board of trustees administers the charity. The board meets quarterly and there is a management committee as well as local organising committees who help run the British Transplant Games and satellite events. TS did employ a part time Financial Controller to ensure the accounts are up to date and good records were kept and a contracted administrator to handle all administrative matters. However, the financial controller is no longer in position but there are financial controls in place being as there is now a costs lawyer in position who is closely allied to the charity thereby saving many thousands of pounds per annum. A TS Kids & Teens Coordinator is also contracted to represent the charity's Kids & Teens project in the United Kingdom, working with Transplant Sport Trustees and with volunteers, to deliver events and activities for children affected by transplantation and their families and to maximize the benefits they receive.

Risk Management

The trustees have a risk management strategy which comprises: an annual review of the risks the charity may face; the establishment of systems and procedures to mitigate those risks identified in the plan; and the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise. This work has identified that financial sustainability is the major financial risk for the charity. Attention has also been focussed on non-financial risks arising from health and safety of participants at the events.

Public Benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the charity and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

The trustees believe that they fulfil these objectives through the charity's educational activities and by the organisation of the various sporting events which both provide recreational facilities for transplant recipients and promote organ transplantation within the wider community in which the events take place.

Participation in the charity's sporting events is open to all those who are current recipients of life supporting organs, transplant recipients with organs that have failed and are awaiting re-transplantation, live kidney donors and families of deceased kidney donors. Accordingly, the trustees are confident that there is no discrimination in terms of adult age, gender, disability or sexual orientation.

TRANSPLANT SPORT UK
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Charity Code of Governance

The charity is aware of the requirements of the new code of governance recommended by the Charity Commission in July 2017.

Who are we trying to reach?

Transplant recipients	Donor families
Transplant athletes	General public
Transplant families	Funders
Live kidney donors	Department of Health
Transplant medical community	NHS Blood and Transplant
Intensive Care personnel	

OPERATIONAL REVIEW

1. British Transplant Games

The British Transplant Games has run annually since 1978 and is a celebration of life. Taking place in different host cities every summer, the games see teams from hospitals across the UK come together to compete in a medley of sports. The 4-day event attracts around 1000 transplant athletes and more than 1500 supporters. Transplant survivors including children as young as five can compete in more than 25 sports and indeed, many athletes also go on to compete at the World Transplant Games. The British Transplant Games are Transplant Sport's flagship annual event whose aim is to raise awareness of the need for organ donation as demonstrated by the life changing benefits of organ transplantation; encourage transplant recipients to lead active lifestyles and show appreciation for, and remember, donors and their families. The British Transplant Games also helps to increase the awareness of the increasing importance of live kidney donation and of Anthony Nolan and their need for blood stem cells and bone marrow donation.

The British Transplant Games has been established with almost no government funding, supported by charitable donations from supporting charities including Kidney Care UK, Westfield Health, NHS Blood and Transplant, Antony Nolan Foundation, Kidney Research UK, Children's Liver Disease Foundation, and other local sponsorship. Participants pay for their own accommodation and food at these events as well as an entry fee, which amounts to approximately one third of the total costs of the Games.

The 2019 British Transplant Games, sponsored by Westfield Health, were held in Newport 25th to 28th July 2019 in sports and social venues across the City. This was the first time the Games had returned to Wales for over 20 years and was a major success with substantial support from the local authority and Welsh Government.

In total the Newport Games generated over 2,198 participants, of which 872 were transplanted athletes, with 2,967 sports entries and a magnificent donor run through central Newport of 1,500 participants. The media reach for the BTG in Newport was 3.3 billion people through a range of platforms.

The 2020 games were due to be held in Coventry in August 2020. Unfortunately, due the Covid-19 pandemic they were not able to take place. It has been decided that the games will return to Coventry in 2023. Sadly, we also had to take the unprecedented decision to postpone the 2021 British Transplant Games due to be held in Leeds to July 2022. This was a result of the third wave of the Delta Coronavirus variant in January to March 2021.

TRANSPLANT SPORT UK
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

2. PR & Local Liaison

The Games in Newport held in 2019 through the mobilisation of all forms of media, generated a reach of 3.3 billion people through a range of platforms with appearances on all national and regional TV stations; strong regional case studies throughout the UK local print and social media outlets.

Transplant Sport has, over many years, worked closely with MLS, a company that is based in Sheffield and well experienced in delivering not only the Transplant Games but many other sporting activities including marathons, half marathons, World Championships and European Championships in a number of sports.

3. World Transplant Games – Newcastle Gateshead

Transplant Sport was proud to host the World Transplant Games 2019 in Newcastle Gateshead between 17th and 21st August 2019 and welcomed transplant athletes and supporters from over 50 countries to the UK. Regrettably the WTG due to be held in Houston in 2021 had to be cancelled due to the Coronavirus Pandemic. The next WTG is due to take place in Perth, Australia in March 2023 and with the widespread availability of COVID vaccination and the booster doses now available we are optimistic that these Games will go ahead.

4. The European Transplant and Dialysis Games Oxford 2022

The ETD Games are also biennial and sadly the Dublin 2020 Games were also cancelled due to the COVID pandemic. Transplant Sport has won a bid to host the 2022 ETD Games in Oxford and we are confident at this stage that these Games will go ahead.

5. TS Football Tournament

Over 40 Transplant athletes from across the UK competed in a third National Transplant Sport Football Tournament held on Sunday 12th September 2019 in Bicester, Oxfordshire. All the competitors that took part have had a lifesaving organ transplant, with recipients including kidney, pancreas, heart, liver, lung and bone marrow transplants, all of whom demonstrate the benefits of sport after transplantation. The event was the first test event for Transplant Sport following the COVID pandemic. All competitors and spectators had to take a COVID PCR test within 48-72 hours of the event and a COVID lateral flow test on the day of the competition. The participants were all COVID negative by both forms of tests and there were no related COVID infections to the event. This is reassuring and encouraged us to arrange two further test satellite sports events; a golf day on September 28th 2021 and Volleyball competition on November 14th 2021.

A football event was scheduled for 2021 but again sadly the event had to be cancelled due to the Covid restrictions at the time. The events will be recommenced in 2022.

A Satellite Golf event was held on the above date and in excess of thirty competitors played at Sandwell Park Golf Club, West Bromwich, West Midlands and the event brought participants from all over the UK which was really encouraging. The Golf Club were very supportive and encouraging and the event was very successful and will undoubtedly be repeated.

Likewise, the volleyball event was held in Nottingham on November 14th 2021 and proved equally popular and successful and this also hopefully will be repeated in 2022.

TRANSPLANT SPORT UK
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

6. TS Kids and Teens

Throughout 2019 the TS Kids & Teens programme provided events and residential for children and young people across the UK who have been affected by transplants. Taking part in regional activities has helped them to make new friends, be more physically active and increase self-esteem. This role has been generously supported by a grant from Children in Need. In addition, we won a competitive bid for a joint Curiosity Grant from Children in Need and The Wellcome Trust to develop an interactive street theatre tool and video to explain the importance and value of organ donation and transplantation to the general population of children and teenagers.

Children awaiting transplants, with transplants, their siblings and children of families where a parent has a transplant or donated organs, can make friends, be more confident about making friends, sustain friendships and develop a peer group where there is mutual understanding and that can become increasingly supportive. Those taking part in the TS Kids & Teens activities have increased engagement in physical and social activity leading to improved physical and mental health and improved wellbeing. They have a positive identity and feel good about transplantation and being different. They are less anxious about their situation, and are able to speak out about themselves, their family, about transplantation and organ donation and able to make good lifestyle choices including safe behaviour.

The Kids and Teens co-ordinator has continued to provide virtual support throughout the COVID pandemic utilising zoom and other social media platforms. In addition, a very successful 1-day virtual multi-activity day was run in July 2021.

Sadly, due to Covid a majority of the planned Kids and Teens events could not be held as Covid restrictions curtailed many of these events. The vulnerability of all competitors and supporters had to be considered. It is hoped that 2022 will see a return to normality and events being re-introduced into the calendar.

7. TS Volleyball Tournament

This event as previously reported took place in 2021 on 14th November in Nottingham and was held with strict Covid rules in place. Even so the event was popular and successful and hopefully will be repeated again in November 2022.

FUNDRAISING ACTIVITY

TS receives funding from the following income streams:

- Charitable Trust and Foundation grants
- Statutory grants
- Corporate Sponsorship
- Donations
- Gift Aid
- Fundraising Events
- Collection Buckets
- Entry Fees to sports events
- Individual fundraising

TS does not employ a fundraising manager or third-party fundraisers. There is a complaints process in place and no complaints in respect of fundraising have been received.

MARKETING

Each local event organising committee is responsible for marketing the event. For the British Transplant Games, TS employs both a professional marketing company and a public relations company.

TRANSPLANT SPORT UK
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

FINANCIAL REVIEW

Reserves policy

Unrestricted reserves are needed to bridge the gap between the spending and receiving of resources and to cover unplanned emergency repairs and other expenditure. The Trustees consider that the ideal level of unrestricted reserves to ensure the ongoing principal activities of the organisation would be £30,000 representing 6 months' operational costs. The total reserves at 31st December 2021 are £256,702 (2020: £190,905) of which £61,645 (2020: £33,772) is unrestricted and £195,057 (2020: £157,133) are restricted.

The unrestricted reserves at 31st December 2021 represent retained reserves for operational costs, which are needed to meet the working capital requirements of the charity; such as wages and office expenses. The Trustees are confident that the charity can continue the current activities of the charity with its current level of total reserves. The trustees are however fully aware this is a tough economic climate for charities and much work is needed to ensure fundraising is carried out. The trustees seek to maintain the charity's unrestricted reserves through successful grant funding, increased fundraising and charitable donations.

Investment policy and objectives

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term so there are few funds for the long-term investment.

FUTURE DEVELOPMENTS

The charity plans to continue its activities listed above in the forthcoming year subject to satisfactory funding arrangements. It also aims to seek funding to support more social events and activities for its members to ensure that it represents all social, health and wellbeing interests of transplant recipients, their siblings and families and organ donor families as well as living donors. Thank you to all the Trustees, staff and volunteers for helping make Transplant Sport such a successful and energised charity.

The Coronavirus pandemic commenced in March 2020 and dramatically curtailed the possibility for Transplant Sport to hold any physical events throughout 2020. The effects and disease also had a dramatic effect on activities in 2021. It was with deep regret that the charity working together with MLS Un had to postpone the British Transplant Games 2021 in Leeds to July 2022 and managed to limit expenditure on the preparations by delaying the registration process and making a decision to postpone the Games in March 2021. Other satellite activities also suffered either postponement or cancellation due to the pandemic.

We continue to undertake cost limiting processes to reduce substantially the running costs of the charity due the resultant period of limited activity. This is allowing us to re model our financial support leading to a marked reduction in the support required going forward in the future.

In addition, we reduced the working hours of our Kids and Teens co ordinator with consultation with Children in Need allowing us the opportunity to extend the grant and his role into 2023. The Kids and Teens Coordinator now had his full funding restored. Throughout the pandemic the Kids and Teens co-ordinator continued to support transplanted children and their families through social media platforms. This combination of measures combined with continuing to work closely with our very loyal sponsors has minimised the impact of the pandemic on the charity and ensured that Transplant Sport will survive financially and is actively preparing to deliver bigger and better events from the second half of 2022.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

We are confident that we are now able to run events again with appropriate COVID precautions and look forward to a comprehensive series of events in 2022. We are also working with our partners and in particular Kidney Care UK to deliver a valuable on-line support tool for transplant recipients encouraging safe regular exercise and ways to overcome the adverse impact on mental health of the COVID pandemic.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....

D Nix

Deputy Chairman of Transplant Sport

Date: 17 November 2022

TRANSPLANT SPORT UK
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

Independent Examiner's Report to the Trustees of Transplant Sport UK ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2021.

Responsibilities and Basis of Report

As the Trustees of the charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

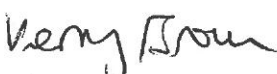
Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.



Signed:

Kerry Brown

Dated: 17 November 2022

FCA

Crowe U.K. LLP
Chartered Accountants
Black Country House
Rounds Green Road
Oldbury
West Midlands
B69 2DG

TRANSPLANT SPORT UK
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	74,388	22,262	96,650	169,445
Charitable activities	4	1,562	6,607	8,169	19,627
Fundraising activities	5	-	-	-	80
Investments	6	18	-	18	68
Other income		-	-	-	12,666
Total income		75,968	28,869	104,837	201,886
Expenditure on:					
Raising funds	7	797	734	1,531	2,020
Charitable activities		32,561	4,948	37,509	199,780
Total expenditure		33,358	5,682	39,040	201,800
Net income		42,610	23,187	65,797	86
Transfers between funds	17	(14,737)	14,737	-	-
Net movement in funds		27,873	37,924	65,797	86
Reconciliation of funds:					
Total funds brought forward		33,772	157,133	190,905	190,819
Net movement in funds		27,873	37,924	65,797	86
Total funds carried forward		61,645	195,057	256,702	190,905

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 14 to 31 form part of these financial statements.

TRANSPLANT SPORT UK
(A company limited by guarantee)
REGISTERED NUMBER: 06769099

BALANCE SHEET
AS AT 31 DECEMBER 2021

	Note	2021 £	2020 £
Fixed assets			
Intangible assets	12	-	3,334
Investments	14	1	1
		<u>1</u>	<u>3,335</u>
Current assets			
Debtors	15	58,841	22,779
Cash at bank and in hand		271,760	242,548
		<u>330,601</u>	<u>265,327</u>
Creditors: amounts falling due within one year	16	(73,900)	(77,757)
Net current assets		256,701	187,570
Total net assets		256,702	190,905
Charity funds			
Restricted funds	17	195,057	157,133
Unrestricted funds	17	61,645	33,772
Total funds		256,702	190,905

TRANSPLANT SPORT UK
(A company limited by guarantee)
REGISTERED NUMBER: 06769099

BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2021

The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on 17/11/22 and signed on their behalf by:


D Nix
Deputy Chairman of Transplant Sport

The notes on pages 14 to 31 form part of these financial statements.

TRANSPLANT SPORT UK
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021 £	2020 £
Cash flows from operating activities		
Net cash used in operating activities	29,212	26,138
Cash flows from investing activities		
Net cash provided by investing activities	-	-
Cash flows from financing activities		
Cash inflows from new borrowing	-	68
Net cash provided by financing activities	-	68
Change in cash and cash equivalents in the year	29,212	26,206
Cash and cash equivalents at the beginning of the year	242,548	216,342
Cash and cash equivalents at the end of the year	271,760	242,548

The notes on pages 14 to 31 form part of these financial statements

TRANSPLANT SPORT UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. General information

Transplant Sport UK is a company limited by guarantee in England and Wales whose registered office is Black Country House, Rounds Green Road, Oldbury, B69 2DG. The company's registered number is 06769099. The members of the company are the trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Transplant Sport UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Basis of consolidation

The financial statements are for Transplant Sport UK as an individual entity. Consolidated financial statements are not prepared as the financial statements of the subsidiary company are immaterial.

2.3 Going concern

The company has cash resources and has no requirement for external funding. At the year end the unrestricted reserves stand at £61,645. The trustees have reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. They continue to believe the going concern basis of accounting appropriate in preparing the annual financial statements.

2.4 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

TRANSPLANT SPORT UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.5 Income

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

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

TRANSPLANT SPORT UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.7 Intangible assets and amortisation

Intangible assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

Amortisation is provided on the following basis:

Website - 33 % Straight line

2.8 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Office equipment - 20% Straight line

2.9 Investments

Investments in subsidiaries are valued at cost less provision for impairment.

2.10 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.11 Financial instruments

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Short term creditors are measured at transaction price.

Cash

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

TRANSPLANT SPORT UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.12 Role of volunteers

The charity has in the region of 250 volunteers. The value of these volunteers is not incorporated within the accounts.

3. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Donations	66,920	1,730	68,650	129,874
Grants	-	20,532	20,532	29,238
Government	7,468	-	7,468	10,268
Surplus on BTG 2019	-	-	-	65
	<u>74,388</u>	<u>22,262</u>	<u>96,650</u>	<u>169,445</u>
<i>Total 2020</i>	<u><u>55,207</u></u>	<u><u>114,238</u></u>	<u><u>169,445</u></u>	

TRANSPLANT SPORT UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

4. Income from charitable activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
British Transplant Games	1,525	-	1,525	735
World Transplant Games	-	6,357	6,357	18,892
Other Income	37	250	287	-
Total 2021	1,562	6,607	8,169	19,627
<i>Total 2020</i>	<i>16,382</i>	<i>3,245</i>	<i>19,627</i>	

5. Fundraising income

Income from fundraising events

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Other fundraising	-	-	80
<i>Total 2020</i>	<i>80</i>	<i>80</i>	

TRANSPLANT SPORT UK
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

6. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Deposit account interest	18	18	68
<i>Total 2020</i>	<u>68</u>	<u>68</u>	

7. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Other fundraising	797	734	1,531	2,020
<i>Total 2020</i>	<u>2,020</u>	<u>-</u>	<u>2,020</u>	

TRANSPLANT SPORT UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

8. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
British Transplant Games	-	311	311	95,684
World Transplant Games	(9,357)	358	(8,999)	17,201
Other Activities	14,245	31,952	46,197	86,895
	<u>4,888</u>	<u>32,621</u>	<u>37,509</u>	<u>199,780</u>
<i>Total 2020</i>	<u>123,309</u>	<u>76,471</u>	<u>199,780</u>	

Analysis of direct costs

	British Transplant Games 2021 £	World Transplant Games 2021 £	Other Activities 2021 £	Total funds 2021 £	Total funds 2020 £
Management fees and costs	-	-	-	-	93,632
British Team for World Transplant Games and Winter Competitor expenses for World Transplant Games	-	(9,357)	-	(9,357)	14,767
Children in Need expenditure	-	-	14,245	14,245	14,910
	<u>-</u>	<u>(9,357)</u>	<u>14,245</u>	<u>4,888</u>	<u>123,309</u>
<i>Total 2020</i>	<u>93,632</u>	<u>14,767</u>	<u>14,910</u>	<u>123,309</u>	

TRANSPLANT SPORT UK
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	British Transplant Games 2021 £	World Transplant Games 2021 £	Other Activities 2021 £	Total funds 2021 £	Total funds 2020 £
Staff costs	-	-	-	-	37,809
Depreciation	-	-	-	-	141
Travel and subsistence	-	-	-	-	3,332
Computer costs	17	17	659	693	1,568
Sundry expense	-	-	1,015	1,015	3,670
Bank charges	-	47	1,275	1,322	381
Insurance	21	21	805	847	1,075
Printing, postage and stationary	-	-	44	44	630
Telephone	7	7	246	260	1,533
Publicity	123	123	4,674	4,920	6,074
Administration	-	-	12,242	12,242	12,725
Legal and professional fees	-	-	150	150	-
Independant Examination fee	40	40	1,490	1,570	1,400
Accountancy	103	103	3,934	4,140	2,800
Subscriptions	-	-	2,084	2,084	-
Amortisation	-	-	3,334	3,334	3,333
	<u>311</u>	<u>358</u>	<u>31,952</u>	<u>32,621</u>	<u>76,471</u>
<i>Total 2020</i>	<u>2,052</u>	<u>2,434</u>	<u>71,985</u>	<u>76,471</u>	

9. Independent examiner's remuneration

	2021 £	2020 £
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	1,470	1,400
Fees payable to the charity's independent examiner in respect of:		
Accountancy fees	2,940	2,800

TRANSPLANT SPORT UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

10. Staff costs

	2021	<i>2020</i>
	£	£
Wages and salaries	-	37,809
	<u>-</u>	<u>37,809</u>

The average number of persons employed by the charity during the year was as follows:

	2021	<i>2020</i>
	No.	No.
Management and administration	-	1
	<u>-</u>	<u>1</u>

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity consist of the trustees who receive no remuneration (*2020 - £NIL*) for their services.

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (*2020 - £NIL*).

During the year ended 31 December 2021, expenses totalling £NIL were reimbursed or paid directly to Trustee (*2020 - £NIL to Trustee*). Expenses were paid for travel to and from trustee meetings and also attendance of events.

TRANSPLANT SPORT UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

12. Intangible assets

	Website £
Cost	
At 1 January 2021	10,000
At 31 December 2021	<u>10,000</u>
Amortisation	
At 1 January 2021	6,666
Charge for the year	3,334
At 31 December 2021	<u>10,000</u>
Net book value	
At 31 December 2021	<u>-</u>
<i>At 31 December 2020</i>	<u>3,334</u>

TRANSPLANT SPORT UK
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

13. Tangible fixed assets

	Office equipment £
Cost or valuation	
At 1 January 2021	4,889
Disposals	(3,234)
At 31 December 2021	1,655
Depreciation	
At 1 January 2021	4,889
Charge for the year	(3,234)
At 31 December 2021	1,655
Net book value	
At 31 December 2021	-
<i>At 31 December 2020</i>	-

14. Fixed asset investments

	Investments in subsidiary companies £
Cost or valuation	
At 1 January 2021	1
At 31 December 2021	1
Net book value	
At 31 December 2021	1
<i>At 31 December 2020</i>	1

TRANSPLANT SPORT UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

14. Fixed asset investments (continued)

Principal subsidiaries

The following was a subsidiary undertaking of the charity:

Name	Class of shares	Holding
TS Enterprises Limited	Ordinary	100%

The financial results of the subsidiary for the year were:

Name	Net assets
	£
TS Enterprises Limited	1

15. Debtors

	2021	2020
	£	£
Due within one year		
Amounts owed by group undertakings	65	65
Other debtors	765	2,714
Prepayments and accrued income	58,011	20,000
	58,841	22,779

TRANSPLANT SPORT UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

16. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Other creditors	1,848	1,848
Accruals	11,321	9,302
Deferred income	60,731	66,607
	73,900	77,757

Deferred income

	2021	2020
	£	£
Deferred income at 1 January 2021	66,607	91,366
Resources deferred during the year	3,481	57,250
Amounts released from previous periods	(9,357)	(82,009)
Deferred income at 31 December 2021	60,731	66,607

Deferred income relates to monies received in advance for the 2022 games as well as grant funds paid in advance.

TRANSPLANT SPORT UK
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

17. Statement of funds

Statement of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2021 £
Unrestricted funds					
General Funds - all funds	33,772	75,968	(33,358)	(14,737)	61,645
Restricted funds					
World Transplant Games	69,879	6,507	9,357	7,361	93,104
British Transplant Games	16,914	1,000	-	-	17,914
Other	70,340	21,362	(15,039)	7,376	84,039
	157,133	28,869	(5,682)	14,737	195,057
Total of funds	190,905	104,837	(39,040)	-	256,702

TRANSPLANT SPORT UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

17. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2020 £</i>
Unrestricted funds				
General Funds - all funds	36,991	84,413	(87,632)	33,772
Restricted funds				
World Transplant Games	81,629	2,510	(14,260)	69,879
British Transplant Games	16,187	85,725	(84,998)	16,914
Other	56,012	29,238	(14,910)	70,340
	<u>153,828</u>	<u>117,473</u>	<u>(114,168)</u>	<u>157,133</u>
Total of funds	<u><u>190,819</u></u>	<u><u>201,886</u></u>	<u><u>(201,800)</u></u>	<u><u>190,905</u></u>

Restricted Funds

World Transplant Games	To be used to support the British Team entered in the World Transplant Games, Winter World Transplant Games and European Dialysis Games.
British Transplant Games	To be used to cover the costs of running the British Transplant Games.
Other	Funds restricted for use for the i Live i Give / Green Man Project and the Kids and Teens Co-ordinator funded by the Children in Need Grant.

TRANSPLANT SPORT UK
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

18. Summary of funds

Summary of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2021 £
General funds	33,772	75,968	(33,358)	(14,737)	61,645
Restricted funds	157,133	28,869	(5,682)	14,737	195,057
	<u>190,905</u>	<u>104,837</u>	<u>(39,040)</u>	<u>-</u>	<u>256,702</u>

Summary of funds - prior year

	<i>Balance at 1 January 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2020 £</i>
General funds	36,991	84,413	(87,632)	33,772
Restricted funds	153,828	117,473	(114,168)	157,133
	<u>190,819</u>	<u>201,886</u>	<u>(201,800)</u>	<u>190,905</u>

19. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Fixed asset investments	1	-	1
Current assets	72,786	257,815	330,601
Creditors due within one year	(11,142)	(62,758)	(73,900)
Total	<u>61,645</u>	<u>195,057</u>	<u>256,702</u>

TRANSPLANT SPORT UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

19. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Intangible fixed assets	3,334	-	3,334
Fixed asset investments	1	-	1
Current assets	41,587	223,740	265,327
Creditors due within one year	(11,150)	(66,607)	(77,757)
Total	<u><u>33,772</u></u>	<u><u>157,133</u></u>	<u><u>190,905</u></u>

20. Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net income for the year (as per Statement of Financial Activities)	<u>65,797</u>	<u>86</u>
Adjustments for:		
Depreciation charges	-	141
Amortisation charges	3,334	3,334
Decrease in stocks	-	1,458
Decrease/(increase) in debtors	(36,062)	40,855
Decrease in creditors	(3,857)	(19,667)
Net cash provided by operating activities	<u><u>29,212</u></u>	<u><u>26,207</u></u>

21. Analysis of cash and cash equivalents

	2021 £	2020 £
Cash in hand	<u>271,760</u>	<u>242,548</u>
Total cash and cash equivalents	<u><u>271,760</u></u>	<u><u>242,548</u></u>

TRANSPLANT SPORT UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

22. Analysis of changes in net debt

	At 1 January 2021	Cash flows	At 31 December 2021
	£	£	£
Cash at bank and in hand	242,548	29,212	271,760
	<u>242,548</u>	<u>29,212</u>	<u>271,760</u>

23. Related party transactions

During the year the charity received an amount of £NIL (2020: £NIL) from its subsidiary trading company, TS Enterprises Limited. This is equivalent to the net income of the subsidiary company for the previous accounting period. At the year end the charity was owed £65 (2020: £65) from its subsidiary trading company. This is equivalent to the net income of the subsidiary trading company in the current accounting period.

TRANSPLANT SPORT UK

England & Wales - Charity number 1127314

Accounts

Registered number: 06769099
Charity number: 1127314

TRANSPLANT SPORT UK
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

TRANSPLANT SPORT UK
(A company limited by guarantee)

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TRANSPLANT SPORT UK
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2020**

Trustees P H Harden, Chairman
 D Nix
 J M Neuberger

**Company registered
number** 06769099

**Charity registered
number** 1127314

Registered office Black Country House
 Rounds Green Road
 Oldbury
 West Midlands
 B69 2DG

Independent Examiner Crowe U.K. LLP
 Chartered Accountants
 Black Country House
 Rounds Green Road
 Oldbury
 West Midlands
 B69 2DG

TRANSPLANT SPORT UK
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their annual report together with the financial statements for the year 1 January 2020 to December 2020. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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 2015) as amended by Update Bulletin 2 (effective 1 January 2019).

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

GOVERNANCE REVIEW

Constitution

The charity, Transplant Sport UK (referred to in this report as TS), is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. None of the charity's trustees has any beneficial interest in the company. All the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Objectives

- To preserve and protect the physical and mental health and rehabilitation of persons who have undergone transplant surgery or bone marrow and stem cell transplant by the provision of facilities for recreation and other leisure time occupation for such persons
- The advancement of the education of the public relating to organ, bone marrow and stem cell transplantation
- To increase the number of transplant recipients, particularly teenagers, children and recipients from ethnic minorities, taking part in the British Transplant Games and other TS events by:
engaging the transplant medical community in encouraging more transplant recipients to sign up for these events extending the reach of the BTG to reach transplant recipients and their families not currently involved collaborating with the work of the NHSBT
- To use the success of transplant recipients taking part in TS events as a means of gaining more support for donation from specific groups
- To raise public awareness of the need for organ donation and the importance of informing one's loved ones of one's wish to donate
- To raise public awareness of the benefit of organ donation through media coverage of TS events with the publication of human success stories which in turn will lead to increasing the numbers of people signing up for the Organ Donor Register - To use the Games as a means of attracting more funds for the work of Transplant Sport
- To work with other organ transplantation charities and organisations on collaborative/partnership organ donation awareness events and activities

Recruitment and Appointment of new Trustees

As set out in the Articles of Association the chair of the trustees is nominated by the Board. The trustees have the power to co opt up to two further members to fill specialist roles. When considering co opting trustees, the Board has regard to the requirement for any specialist skills needed.

TRANSPLANT SPORT UK
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Induction and training of new Trustees

New trustees will undergo an orientation day to brief them on their legal obligations under charity and company law, the Charity Commission guidance on public benefit, content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. During the induction day they will meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisational Structure

The board of trustees administers the charity. The board meets quarterly and there is a management committee as well as local organising committees who help run the British Transplant Games and satellite events. TS employs a part time Financial Controller to ensure the accounts are up to date and good records are kept and a contracted administrator to handle all administrative matters. A TS Kids & Teens Coordinator is also contracted to represent the charity's Kids & Teens project in the United Kingdom, working with Transplant Sport Trustees and with volunteers, to deliver events and activities for children affected by transplantation and their families and to maximize the benefits they receive.

Risk Management

The trustees have a risk management strategy which comprises: an annual review of the risks the charity may face; the establishment of systems and procedures to mitigate those risks identified in the plan; and the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise. This work has identified that financial sustainability is the major financial risk for the charity. Attention has also been focussed on non financial risks arising from health and safety of participants at the events.

Public Benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the charity and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

The trustees believe that they fulfil these objectives through the charity's educational activities and by the organisation of the various sporting events which both provide recreational facilities for transplant recipients and promote organ transplantation within the wider community in which the events take place.

Participation in the charity's sporting events is open to all those who are current recipients of life supporting organs, transplant recipients with organs that have failed and are awaiting re-transplantation, live kidney donors and families of deceased kidney donors. Accordingly, the trustees are confident that there is no discrimination in terms of adult age, gender, disability or sexual orientation.

Charity Code of Governance

The charity is aware of the requirements of the new code of governance recommended by the Charity Commission in July 2017.

Who are we trying to reach?

Transplant recipients	Donor families
Transplant athletes	General public
Transplant families	Funders
Live kidney donors	Department of Health
Transplant medical community	NHS Blood and Transplant
Intensive Care personnel	

TRANSPLANT SPORT UK
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

OPERATIONAL REVIEW

1. British Transplant Games

The British Transplant Games has run annually since 1978 and is a celebration of life. Taking place in different host cities every summer, the games see teams from hospitals across the UK come together to compete in a medley of sports. The 4 day event attracts around 1000 transplant athletes and more than 1500 supporters. Transplant survivors including children as young as five can compete in more than 25 sports and indeed, many athletes also go on to compete at the World Transplant Games. The British Transplant Games are Transplant Sport's flagship annual event whose aim is to raise awareness of the need for organ donation as demonstrated by the life changing benefits of organ transplantation; encourage transplant recipients to lead active lifestyles and show appreciation for, and remember, donors and their families. The British Transplant Games also helps to increase the awareness of the increasing importance of live kidney donation and of Anthony Nolan and their need for blood stem cells and bone marrow donation.

The British Transplant Games has been established with almost no government funding, supported by charitable donations from supporting charities including British Heart Foundation, Kidney Care UK, Westfield Health, NHS Blood and Transplant, Antony Nolan Foundation, Kidney Research UK, Children's Liver Disease Foundation, and other local sponsorship. Participants pay for their own accommodation and food at these events as well as an entry fee, which amounts to approximately one third of the total costs of the Games.

The 2019 British Transplant Games, sponsored by Westfield Health, were held in Newport 25th to 28th July 2019 in sports and social venues across the City. This was the first time the Games had returned to Wales for over 20 years and was a major success with substantial support from the local authority and Welsh Government.

In total the Newport Games generated over 2,198 participants, of which 872 were transplanted athletes, with 2,967 sports entries and a magnificent donor run through central Newport of 1,500 participants. The media reach for the BTG in Newport was 3.3 billion people through a range of platforms.

The 2020 games were due to be held in Coventry in August 2020. Unfortunately, due the Covid-19 pandemic they were not able to take place. It has been decided that the games will return to Coventry in 2023. Sadly we had to take the unprecedented decision to postpone the 2021 British Transplant Games due to be held in Leeds to July 2022. This was a result of the third wave of the Delta Coronavirus variant in January to March 2021.

2. PR & Local Liaison

The Games in Newport, through the mobilisation of all forms of media, generated a reach of 3.3 billion people through a range of platforms with appearances on all national and regional TV stations; strong regional case studies throughout the UK local print and social media outlets.

Transplant Sport has, over many years, worked closely with MLS, a company that is based in Sheffield and well experienced in delivering not only the Transplant Games but many other sporting activities including marathons, half marathons, World Championships and European Championships in a number of sports.

TRANSPLANT SPORT UK
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

3. World Transplant Games – Newcastle Gateshead

Transplant Sport was proud to host the World Transplant Games 2019 in Newcastle Gateshead between 17th and 21st August 2019 and welcomed transplant athletes and supporters from over 50 countries to the UK. The event opened with a one day multi disciplinary international symposium on transplantation hosted by the Newcastle University Medical School in conjunction with the International Transplant Institute in Newcastle's Freeman's Hospital. Overall there were 1,347 competing transplant athletes including 350 from the UK, 609 supporters and 5,459 individual sports entries. An amazing group of 439 volunteers helped with the very smooth running of the event which showcased the benefits of transplantation and vital role of organ donation at a global level. The week was a major success and a credit to all the participants, sponsors, organisers and the UK transplantation community. The event was regarded by the World Transplant Games Federation as one of the most successful World Transplant Games in the 40-year history of the biennial event. The World Transplant Games 2021 were due to be held in Houston, Texas USA but unfortunately were also cancelled due to the COVID pandemic. A virtual billion steps challenge took place instead with an on-line celebration which engaged many of the transplant sport community. The next WTG is due to take place in Perth, Australia in March 2023 and with the widespread availability of COVID vaccination and the new booster dose we are optimistic that these Games will go ahead.

4. European Transplant and Dialysis Games Oxford 2022

The ETD Games are also biennial and sadly the Dublin 2020 Games were also cancelled due to the COVID pandemic. Transplant Sport has won a bid to host the 2022 ETD Games in Oxford and we are confident at this stage that these Games will go ahead.

5. TS Football Tournament

Over 40 Transplant athletes from across the UK competed in a third National Transplant Sport Football Tournament held on Sunday 12th September in Bicester, Oxfordshire. All the competitors that took part have had a lifesaving organ transplant, with recipients including kidney, pancreas, heart, liver, lung and bone marrow transplants, all of whom demonstrate the benefits of sport after transplantation. The event was the first test event for Transplant Sport following the COVID pandemic. All competitors and spectators had to take a COVID PCR test within 48-72 hours of the event and a COVID lateral flow test on the day of the competition. The participants were all COVID negative by both forms of tests and there were no related COVID infections to the event. This is reassuring and has encouraged us to arrange two further test satellite sports events; a golf day on September 28th 2021 and Volleyball competition on November 14th 2021.

6. TS Kids and Teens

Throughout 2019 the TS Kids & Teens programme provided events and residentials for children and young people across the UK who have been affected by transplants. Taking part in regional activities has helped them to make new friends, be more physically active and increase self esteem. This role has been generously supported by a grant from Children in Need. In addition, we won a competitive bid for a joint Curiosity Grant from Children in Need and The Wellcome Trust to develop an interactive street theatre tool and video to explain the importance and value of organ donation and transplantation to the general population of children and teenagers.

Children awaiting transplants, with transplants, their siblings and children of families where a parent has a transplant or donated organs, can make friends, be more confident about making friends, sustain friendships and develop a peer group where there is mutual understanding and that can become increasingly supportive. Those taking part in the TS Kids & Teens activities have increased engagement in physical and social activity leading to improved physical and mental health and improved wellbeing. They have a positive identity and feel good about transplantation and being different. They are less anxious about their situation, and are able to speak out about themselves, their family, about transplantation and organ donation and able to make good lifestyle choices including safe behaviour.

TRANSPLANT SPORT UK
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

The Kids and Teens co-ordinator has continued to provide virtual support throughout the last 18 months of the COVID pandemic utilising zoom and other social media platforms. In addition a very successful 1 day virtual multi-activity day was run in July 2021.

7. TS Volleyball Tournament

The tournament took place on Saturday 16th November 2019 within the Main Sports Halls at the Vision West Notts College, Derby Road, Mansfield, NG18 5BH. Organised by the TS Nottingham Team, there were a total of 40 individuals entered across 6 teams representing the hospital in which their transplant took place. The teams were; Addenbrookes, Nottingham, Wythenshawe, Royal Papworth, Harefield and a Mixed Team. We also had a further 45 spectators supporting the event in the hall and 50 individuals attended the evening celebration. I have already mentioned that a Volleyball Tournament will take place on November 14th 2021 with COVID screening and restrictions.

FUNDRAISING ACTIVITY

TS receives funding from the following income streams:

- Charitable Trust and Foundation grants
- Statutory grants
- Corporate Sponsorship
- Donations
- Gift Aid
- Fundraising Events
- Collection Buckets
- Entry Fees to sports events
- Individual fundraising

TS does not employ a fundraising manager or third-party fundraisers. There is a complaints process in place and no complaints in respect of fundraising have been received.

TRANSPLANT SPORT UK
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

MARKETING

Each local event organising committee is responsible for marketing the event. For the British Transplant Games, TS employs both a professional marketing company and a public relations company.

FINANCIAL REVIEW

Reserves policy

Unrestricted reserves are needed to bridge the gap between the spending and receiving of resources and to cover unplanned emergency repairs and other expenditure. The Trustees consider that the ideal level of unrestricted reserves to ensure the ongoing principal activities of the organisation would be £30,000 representing 6 months' operational costs. The total reserves at 31st December 2020 are £190,905 (2019: £190,819) of which £33,772 (2019: £36,991) is unrestricted. The unrestricted reserves at 31st December 2020 represent retained reserves for operational costs, which are needed to meet the working capital requirements of the charity; such as wages and office expenses. The Trustees are confident that the charity can continue the current activities of the charity with its current level of total reserves. The trustees are however fully aware this is a tough economic climate for charities and much work is needed to ensure fundraising is carried out. The trustees seek to maintain the charity's unrestricted reserves through successful grant funding, increased fundraising and charitable donations.

Investment policy and objectives

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term so there are few funds for the long-term investment.

FUTURE DEVELOPMENTS

The charity plans to continue its activities listed above in the forthcoming year subject to satisfactory funding arrangements. It also aims to seek funding to support more social events and activities for its members to ensure that it represents all social, health and wellbeing interests of transplant recipients, their siblings and families and organ donor families as well as living donors. Thank you to all the Trustees, staff and volunteers for helping make Transplant Sport such a successful and energised charity.

The Coronavirus pandemic commenced in March 2020 and dramatically curtailed the possibility for Transplant Sport to hold any physical events throughout 2020. It was with deep regret that the charity working with MLS and a stakeholder Board had to cancel the 2020 British Transplant Games in May 2020. Fortunately, several of our key sponsors including Westfield Health and Kidney Care UK maintained their full financial commitment in 2020 allowing the charity to cancel the Games without financial penalty and run a virtual British Transplant Games in July 2020. Unfortunately, all other planned satellite events had to be cancelled throughout 2020 due to the requirement for all transplant recipients to shield and Government policy restricting sports and social events. Unfortunately we also had to postpone the British Transplant Games 2021 in Leeds to July 2022 and managed to limit expenditure on the preparations by delaying the registration process and making a decision to postpone the Games in March 2021.

We have undertaken several cost limiting processes to reduce substantially the running costs of the charity due the resultant period of limited activity. The most important change was to initially furlough our financial controller throughout April to October 2020 which subsequently led to redundancy of this employee given the dramatic reduction in workload projected to continue until 2023. This is allowing us to re model our financial support leading to a marked reduction in the support required going forward in the future.

TRANSPLANT SPORT UK
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

In addition, we have reduced the working hours of our Kids and Teens co ordinator with consultation with Children in Need allowing us the opportunity to extend the grant and his role into 2023. Throughout the pandemic the Kids and Teens co ordinator has continued to support transplanted children and their families through social media platforms. This combination of measures combined with continuing to work closely with our very loyal sponsors has minimised the impact of the pandemic on the charity and insured that Transplant Sport will survive financially and is actively preparing to deliver bigger and better events from the second half of 2022.

We are confident that we are now able to run events again with appropriate COVID precautions and look forward to a comprehensive series of events in 2022. We are also working with our partners and in particular Kidney Care UK to deliver a valuable on line support tool for transplant recipients encouraging safe regular exercise and ways to overcome the adverse impact on mental health of the COVID pandemic.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....

D Nix
Deputy Chairman of Transplant Sport

Date: 15 December 2021

TRANSPLANT SPORT UK
(A company limited by guarantee)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020**

Independent Examiner's Report to the Trustees of Transplant Sport UK ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2020.

Responsibilities and Basis of Report

As the Trustees of the charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

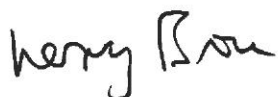
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:



Kerry Brown

Dated:

15 December 2021

FCA

Crowe U.K. LLP
Chartered Accountants
Black Country House
Rounds Green Road
Oldbury
West Midlands
B69 2DG

TRANSPLANT SPORT UK
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:					
Donations and legacies	3	55,207	114,238	169,445	105,728
Charitable activities	4	16,392	3,235	19,627	419,120
Fundraising activities	5	80	-	80	1,607
Investments	6	68	-	68	91
Other income		12,666	-	12,666	1,487
Total income		84,413	117,473	201,886	528,033
Expenditure on:					
Raising funds	7	2,020	-	2,020	8,118
Charitable activities		85,612	114,168	199,780	559,862
Total expenditure		87,632	114,168	201,800	567,980
Net movement in funds		(3,219)	3,305	86	(39,947)
Reconciliation of funds:					
Total funds brought forward		36,991	153,828	190,819	230,766
Net movement in funds		(3,219)	3,305	86	(39,947)
Total funds carried forward		33,772	157,133	190,905	190,819

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 14 to 30 form part of these financial statements.

TRANSPLANT SPORT UK
(A company limited by guarantee)
REGISTERED NUMBER: 06769099

BALANCE SHEET
AS AT 31 DECEMBER 2020

	Note	2020 £	2019 £
Fixed assets			
Intangible assets	12	3,334	6,667
Tangible assets	13	-	141
Investments	14	1	1
		3,335	6,809
Current assets			
Stocks	15	-	1,458
Debtors	16	22,779	63,634
Cash at bank and in hand		242,548	216,342
		265,327	281,434
Creditors: amounts falling due within one year	17	(77,757)	(97,424)
Net current assets		187,570	184,010
Total net assets		190,905	190,819
Charity funds			
Restricted funds	18	157,133	153,828
Unrestricted funds	18	33,772	36,991
Total funds		190,905	190,819

TRANSPLANT SPORT UK
(A company limited by guarantee)
REGISTERED NUMBER: 06769099

BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2020


The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on 15/12/21 and signed on their behalf by:


D Nix
Deputy Chairman of Transplant Sport

The notes on pages 14 to 30 form part of these financial statements.

TRANSPLANT SPORT UK
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2020

	2020 £	2019 £
Cash flows from operating activities		
Net cash used in operating activities	26,138	1,031
Cash flows from investing activities		
Net cash provided by investing activities	-	-
Cash flows from financing activities		
Cash inflows from new borrowing	68	91
Repayments of borrowing	-	(10,000)
Net cash provided by/(used in) financing activities	68	(9,909)
Change in cash and cash equivalents in the year	26,206	(8,878)
Cash and cash equivalents at the beginning of the year	216,342	225,220
Cash and cash equivalents at the end of the year	242,548	216,342

The notes on pages 14 to 30 form part of these financial statements

TRANSPLANT SPORT UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. General information

Transplant Sport UK is a company limited by guarantee in England and Wales whose registered office is Black Country House, Rounds Green Road, Oldbury, B69 2DG. The company's registered number is 06769099. The members of the company are the trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Transplant Sport UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Basis of consolidation

The financial statements are for Transplant Sport UK as an individual entity. Consolidated financial statements are not prepared as the financial statements of the subsidiary company are immaterial.

2.3 Going concern

The company has cash resources and has no requirement for external funding. At the year end the unrestricted reserves stand at £36,991. The trustees have reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. They continue to believe the going concern basis of accounting appropriate in preparing the annual financial statements.

2.4 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

TRANSPLANT SPORT UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

2. Accounting policies (continued)

2.5 Income

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

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

TRANSPLANT SPORT UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

2. Accounting policies (continued)

2.7 Intangible assets and amortisation

Intangible assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

The estimated useful lives are as follows:

Amortisation is provided on the following basis:

Website	- 33 % Straight line
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2.8 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Office equipment	- 20% Straight line
------------------	---------------------

2.9 Investments

Investments in subsidiaries are valued at cost less provision for impairment.

2.10 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

TRANSPLANT SPORT UK
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

2. Accounting policies (continued)

2.11 Financial instruments

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Short term creditors are measured at transaction price.

Cash

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

2.12 Role of volunteers

The charity has in the region of 250 volunteers. The value of these volunteers is not incorporated within the accounts.

3. Income from donations and legacies

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Donations	42,624	87,250	129,874	66,997
Grants	2,250	26,988	29,238	21,017
Government	10,268	-	10,268	2,649
Surplus on BTG 2019	65	-	65	15,065
	<u>55,207</u>	<u>114,238</u>	<u>169,445</u>	<u>105,728</u>
<i>Total 2019</i>	<u>62,232</u>	<u>43,496</u>	<u>105,728</u>	

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4. Income from charitable activities

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
British Transplant Games	10	725	735	149,971
World Transplant Games	16,382	2,510	18,892	269,149
Total 2020	16,392	3,235	19,627	419,120
<i>Total 2019</i>	<i>4,451</i>	<i>414,669</i>	<i>419,120</i>	

5. Fundraising income

Income from fundraising events

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Sale of fundraising merchandise	-	-	262
Other fundraising	80	80	1,345
	80	80	1,607
<i>Total 2019</i>	<i>1,607</i>	<i>1,607</i>	

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6. Investment income

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Deposit account interest	68	-	68	91
<i>Total 2019</i>	61	30	91	

7. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Other fundraising	2,020	2,020	8,118
<i>Total 2019</i>	8,118	8,118	

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8. Analysis of expenditure by activities

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £	Total funds 2019 £
British Transplant Games	93,632	2,052	95,684	156,033
World Transplant Games	14,767	2,434	17,201	314,408
Other Activities	14,910	71,985	86,895	89,421
	<u>123,309</u>	<u>76,471</u>	<u>199,780</u>	<u>559,862</u>
<i>Total 2019</i>	<u><u>482,047</u></u>	<u><u>77,815</u></u>	<u><u>559,862</u></u>	

Analysis of direct costs

	British Transplant Games 2020 £	World Transplant Games 2020 £	Other Activities 2020 £	Total funds 2020 £	Total funds 2019 £
Management fees and costs	93,632	-	-	93,632	153,298
British Team for World Transplant Games and Winter Competitor expenses for World Transplant Games	-	14,767	-	14,767	295,072
Other sporting events	-	-	-	-	12,493
Children in Need expenditure	-	-	14,910	14,910	21,184
	<u>93,632</u>	<u>14,767</u>	<u>14,910</u>	<u>123,309</u>	<u>482,047</u>
<i>Total 2019</i>	<u><u>153,298</u></u>	<u><u>295,072</u></u>	<u><u>33,677</u></u>	<u><u>482,047</u></u>	

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8. Analysis of expenditure by activities (continued)

Analysis of support costs

	British Transplant Games 2020 £	World Transplant Games 2020 £	Other Activities 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Staff costs	-	-	37,809	37,809	27,988
Depreciation	-	-	141	141	525
Travel and subsistence	-	-	3,332	3,332	12,935
Computer costs	157	157	1,254	1,568	418
Sundry expense	-	-	3,670	3,670	3,234
Bank charges	-	381	-	381	616
Insurance	107	108	860	1,075	1,709
Printing, postage and stationary	-	-	630	630	1,129
Telephone	153	153	1,227	1,533	1,300
Publicity	1,215	1,215	3,644	6,074	5,000
Administration	-	-	12,725	12,725	15,158
Independent Examination fee	140	140	1,120	1,400	1,350
Accountancy	280	280	2,240	2,800	3,120
Amortisation	-	-	3,333	3,333	3,333
	<u>2,052</u>	<u>2,434</u>	<u>71,985</u>	<u>76,471</u>	<u>77,815</u>
<i>Total 2019</i>	<u>2,735</u>	<u>19,336</u>	<u>55,744</u>	<u>77,815</u>	

9. Independent examiner's remuneration

	2020 £	<i>2019 £</i>
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	1,400	1,350
Fees payable to the charity's independent examiner in respect of:		
Accountancy fees	2,800	3,120

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10. Staff costs

	2020	2019
	£	£
Wages and salaries	37,809	27,988
	<u>37,809</u>	<u>27,988</u>

The average number of persons employed by the charity during the year was as follows:

	2020	2019
	No.	No.
Management and administration	<u>1</u>	<u>1</u>

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity consist of the trustees who receive no remuneration (2019 - £NIL) for their services.

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 December 2020, expenses totalling £NIL were reimbursed or paid directly to Trustee (2019 - £1,145 to 2 Trustees). Expenses were paid for travel to and from trustee meetings and also attendance of events.

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12. Intangible assets

	Website £
Cost	
At 1 January 2020	10,000
At 31 December 2020	<u>10,000</u>
Amortisation	
At 1 January 2020	3,333
Charge for the year	3,333
At 31 December 2020	<u>6,666</u>
Net book value	
At 31 December 2020	<u>3,334</u>
At 31 December 2019	<u>6,667</u>

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13. Tangible fixed assets

	Office equipment £
Cost or valuation	
At 1 January 2020	4,889
At 31 December 2020	4,889
Depreciation	
At 1 January 2020	4,748
Charge for the year	141
At 31 December 2020	4,889
Net book value	
At 31 December 2020	-
<i>At 31 December 2019</i>	141

14. Fixed asset investments

	Investments in subsidiary companies £
Cost or valuation	
At 1 January 2020	1
At 31 December 2020	1
Net book value	
At 31 December 2020	1
<i>At 31 December 2019</i>	1

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14. Fixed asset investments (continued)

Principal subsidiaries

The following was a subsidiary undertaking of the charity:

Name	Class of shares	Holding
TS Enterprises Limited	Ordinary	100%

The financial results of the subsidiary for the year were:

Name	Net assets £
TS Enterprises Limited	1

15. Stocks

	2020 £	2019 £
Merchandise	-	1,458

16. Debtors

	2020 £	2019 £
Due within one year		
Amounts owed by group undertakings	65	65
Other debtors	2,714	2,649
Prepayments and accrued income	20,000	60,920
	22,779	63,634

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17. Creditors: Amounts falling due within one year

	2020 £	2019 £
Other creditors	1,848	1,848
Accruals	9,302	4,210
Deferred income	66,607	91,366
	<u>77,757</u>	<u>97,424</u>

Deferred income

	2020 £	2019 £
Deferred income at 1 January 2020	91,366	50,000
Resources deferred during the year	57,250	91,366
Amounts released from previous periods	(82,009)	(50,000)
Deferred income at 31 December 2020	<u>66,607</u>	<u>91,366</u>

Deferred income relates to monies received in advance for the 2021 games as well as grant funds paid in advance.

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18. Statement of funds

Statement of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
Unrestricted funds				
General Funds - all funds	36,991	84,413	(87,632)	33,772
Restricted funds				
World Transplant Games	81,629	2,510	(14,260)	69,879
British Transplant Games	16,187	85,725	(84,998)	16,914
Other	56,012	29,238	(14,910)	70,340
	<u>153,828</u>	<u>117,473</u>	<u>(114,168)</u>	<u>157,133</u>
Total of funds	<u><u>190,819</u></u>	<u><u>201,886</u></u>	<u><u>(201,800)</u></u>	<u><u>190,905</u></u>

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18. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2019 £</i>
Unrestricted funds				
General Funds - all funds	49,293	68,421	(80,723)	36,991
Restricted funds				
World Transplant Games	101,440	282,382	(302,193)	81,629
British Transplant Games	18,619	155,573	(158,005)	16,187
Other	61,414	21,657	(27,059)	56,012
	<u>181,473</u>	<u>459,612</u>	<u>(487,257)</u>	<u>153,828</u>
Total of funds	<u>230,766</u>	<u>528,033</u>	<u>(567,980)</u>	<u>190,819</u>

Restricted Funds

World Transplant Games	To be used to support the British Team entered in the World Transplant Games, Winter World Transplant Games and European Dialysis Games.
British Transplant Games	To be used to cover the costs of running the British Transplant Games.
Other	Funds restricted for use for the i Live i Give / Green Man Project and the Kids and Teens Co-ordinator funded by the Children in Need Grant.

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**NOTES TO THE FINANCIAL STATEMENTS
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19. Summary of funds

Summary of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
General funds	36,991	84,413	(87,632)	33,772
Restricted funds	153,828	117,473	(114,168)	157,133
	<u>190,819</u>	<u>201,886</u>	<u>(201,800)</u>	<u>190,905</u>

Summary of funds - prior year

	Balance at 1 January 2019 £	Income £	Expenditure £	Balance at 31 December 2019 £
General funds	49,293	68,421	(80,723)	36,991
Restricted funds	181,473	459,612	(487,257)	153,828
	<u>230,766</u>	<u>528,033</u>	<u>(567,980)</u>	<u>190,819</u>

20. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Intangible fixed assets	3,334	-	3,334
Fixed asset investments	1	-	1
Current assets	41,587	223,740	265,327
Creditors due within one year	(11,150)	(66,607)	(77,757)
Total	<u>33,772</u>	<u>157,133</u>	<u>190,905</u>

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20. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Tangible fixed assets	141	-	141
Intangible fixed assets	6,667	-	6,667
Fixed asset investments	1	-	1
Current assets	36,240	245,194	281,434
Creditors due within one year	(6,058)	(91,366)	(97,424)
Total	<u>36,991</u>	<u>153,828</u>	<u>190,819</u>

21. Related party transactions

During the year the charity received an amount of £Nil (2019: £9,793) from its subsidiary trading company, TS Enterprises Limited. This is equivalent to the net income of the subsidiary company for the previous accounting period. At the year end the charity was owed £65 (2019: £65) from its subsidiary trading company. This is equivalent to the net income of the subsidiary trading company in the current accounting period.