

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)

CONTENTS

	Page
Reference and administrative details of the charity, its Trustees and advisers	1
Trustees' report	2 - 8
Independent examiner's report	9
Statement of financial activities	10
Balance sheet	11 - 12
Statement of cash flows	13
Notes to the financial statements	14 - 30

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.

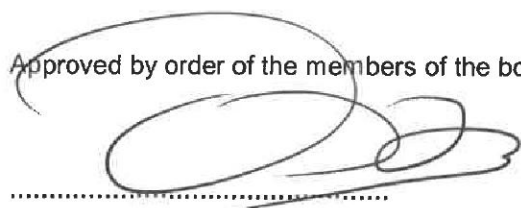
TRANSPLANT SPORT UK
(A company limited by guarantee)

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

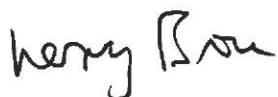
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

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
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**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
		<u>3,335</u>	<u>6,809</u>
Current assets			
Stocks	15	-	1,458
Debtors	16	22,779	63,634
Cash at bank and in hand		242,548	216,342
		<u>265,327</u>	<u>281,434</u>
Creditors: amounts falling due within one year	17	(77,757)	(97,424)
Net current assets		<u>187,570</u>	<u>184,010</u>
Total net assets		<u><u>190,905</u></u>	<u><u>190,819</u></u>
Charity funds			
Restricted funds	18	157,133	153,828
Unrestricted funds	18	33,772	36,991
Total funds		<u><u>190,905</u></u>	<u><u>190,819</u></u>

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

BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2020

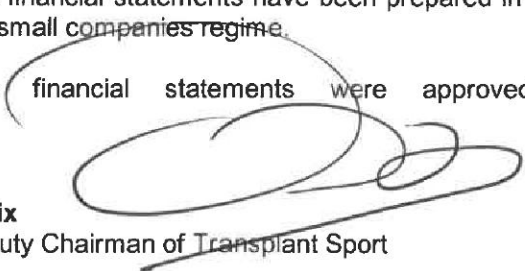
The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

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
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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>	

TRANSPLANT SPORT UK
(A company limited by guarantee)

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

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>	

TRANSPLANT SPORT UK
(A company limited by guarantee)

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

6. Investment income

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

TRANSPLANT SPORT UK
(A company limited by guarantee)

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

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>482,047</u>	<u>77,815</u>	<u>559,862</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>153,298</u>	<u>295,072</u>	<u>33,677</u>	<u>482,047</u>	

TRANSPLANT SPORT UK
(A company limited by guarantee)

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

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 £	Total funds 2019 £
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
Independant 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
	2,052	2,434	71,985	76,471	77,815
<i>Total 2019</i>	2,735	19,336	55,744	77,815	

9. Independent examiner's remuneration

	2020 £	2019 £
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

TRANSPLANT SPORT UK
(A company limited by guarantee)

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

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 No.	2019 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.

TRANSPLANT SPORT UK
(A company limited by guarantee)

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

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><u>3,334</u></u>
At 31 December 2019	<u><u>6,667</u></u>

TRANSPLANT SPORT UK
(A company limited by guarantee)

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

13. Tangible fixed assets

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

14. Fixed asset investments

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

TRANSPLANT SPORT UK
(A company limited by guarantee)

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

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

TRANSPLANT SPORT UK
(A company limited by guarantee)

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

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.

TRANSPLANT SPORT UK
(A company limited by guarantee)

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

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>

TRANSPLANT SPORT UK
(A company limited by guarantee)

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

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.

TRANSPLANT SPORT UK
(A company limited by guarantee)

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

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>

TRANSPLANT SPORT UK
(A company limited by guarantee)

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

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.