

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**

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**TRANSPLANT SPORT UK**  
**(A company limited by guarantee)**

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

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<b>Trustees</b>	P H Harden, Chairman D Nix J M Neuberger
<b>Company registered number</b>	06769099
<b>Charity registered number</b>	1127314
<b>Registered office</b>	Black Country House Rounds Green Road Oldbury West Midlands B69 2DG
<b>Independent Examiner</b>	Crowe U.K. LLP Chartered Accountants Black Country House Rounds Green Road Oldbury West Midlands B69 2DG

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**TRANSPLANT SPORT UK**  
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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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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.



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

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**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.

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

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**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.

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

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## **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.

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

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## **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.

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

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**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**

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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



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**TRANSPLANT SPORT UK**  
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**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**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.

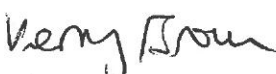
**Independent Examiner's Statement**

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

	<b>Note</b>	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
<b>Income from:</b>					
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
<b>Total income</b>		<b>75,968</b>	<b>28,869</b>	<b>104,837</b>	<b>201,886</b>
<b>Expenditure on:</b>					
Raising funds	7	797	734	1,531	2,020
Charitable activities		32,561	4,948	37,509	199,780
<b>Total expenditure</b>		<b>33,358</b>	<b>5,682</b>	<b>39,040</b>	<b>201,800</b>
<b>Net income</b>		<b>42,610</b>	<b>23,187</b>	<b>65,797</b>	<b>86</b>
Transfers between funds	17	(14,737)	14,737	-	-
<b>Net movement in funds</b>		<b>27,873</b>	<b>37,924</b>	<b>65,797</b>	<b>86</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		33,772	157,133	190,905	190,819
Net movement in funds		27,873	37,924	65,797	86
<b>Total funds carried forward</b>		<b>61,645</b>	<b>195,057</b>	<b>256,702</b>	<b>190,905</b>

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**  
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**BALANCE SHEET**  
**AS AT 31 DECEMBER 2021**

	<b>Note</b>	<b>2021 £</b>	<b>2020 £</b>
<b>Fixed assets</b>			
Intangible assets	12	-	3,334
Investments	14	1	1
		<u>1</u>	<u>3,335</u>
<b>Current assets</b>			
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)
<b>Net current assets</b>		<u>256,701</u>	<u>187,570</u>
<b>Total net assets</b>		<u><u>256,702</u></u>	<u><u>190,905</u></u>
<b>Charity funds</b>			
Restricted funds	17	195,057	157,133
Unrestricted funds	17	61,645	33,772
<b>Total funds</b>		<u><u>256,702</u></u>	<u><u>190,905</u></u>

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 DECEMBER 2021**

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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 12/11/22 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.

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**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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

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

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

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**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.

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

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**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.

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**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
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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.

**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.

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**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**

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

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**4. Income from charitable activities**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
British Transplant Games	1,525	-	1,525	735
World Transplant Games	-	6,357	6,357	18,892
Other Income	37	250	287	-
<b>Total 2021</b>	<b>1,562</b>	<b>6,607</b>	<b>8,169</b>	<b>19,627</b>
<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 £	Total funds 2020 £
Other fundraising	-	-	80
<i>Total 2020</i>	<i>80</i>	<i>80</i>	



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**6. Investment income**

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

**7. Expenditure on raising funds**

**Costs of raising voluntary income**

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

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**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><u>123,309</u></u>	<u><u>76,471</u></u>	<u><u>199,780</u></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><u>93,632</u></u>	<u><u>14,767</u></u>	<u><u>14,910</u></u>	<u><u>123,309</u></u>	

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**8. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	<b>British Transplant Games 2021 £</b>	<b>World Transplant Games 2021 £</b>	<b>Other Activities 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
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**

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

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**10. Staff costs**

	<b>2021</b>	<i>2020</i>
	<b>£</b>	<b>£</b>
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:

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

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.

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**12. Intangible assets**

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

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**13. Tangible fixed assets**

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

**14. Fixed asset investments**

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

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**14. Fixed asset investments (continued)**

**Principal subsidiaries**

The following was a subsidiary undertaking of the charity:

<b>Name</b>	<b>Class of shares</b>	<b>Holding</b>
TS Enterprises Limited	Ordinary	100%

The financial results of the subsidiary for the year were:

<b>Name</b>	<b>Net assets £</b>
TS Enterprises Limited	1

**15. Debtors**

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

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**16. Creditors: Amounts falling due within one year**

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

**. Deferred income**

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

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



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**17. Statement of funds**

**Statement of funds - current year**

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2021 £
<b>Unrestricted funds</b>					
General Funds - all funds	33,772	75,968	(33,358)	(14,737)	61,645
<b>Restricted funds</b>					
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
<b>Total of funds</b>	190,905	104,837	(39,040)	-	256,702

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**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>
<b>Unrestricted funds</b>				
General Funds - all funds	36,991	84,413	(87,632)	33,772
<b>Restricted funds</b>				
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>
<b>Total of funds</b>	<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**

<b>World Transplant Games</b>	To be used to support the British Team entered in the World Transplant Games, Winter World Transplant Games and European Dialysis Games.
<b>British Transplant Games</b>	To be used to cover the costs of running the British Transplant Games.
<b>Other</b>	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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**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**

	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>

**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)
<b>Total</b>	<u>61,645</u>	<u>195,057</u>	<u>256,702</u>

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**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)
<b>Total</b>	<b>33,772</b>	<b>157,133</b>	<b>190,905</b>

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

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

**21. Analysis of cash and cash equivalents**

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

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**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.

