

TRANSPLANT SPORT UK
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

TRANSPLANT SPORT UK
(A company limited by guarantee)

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

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

TRANSPLANT SPORT UK
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their annual report together with the financial statements for the year 1 January 2022 to December 2022. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 2 (effective 1 January 2019).

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

GOVERNANCE REVIEW

Constitution

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

Objectives

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

Recruitment and Appointment of new Trustees

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

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

Induction and training of new Trustees

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

Organisational Structure

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

Risk Management

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

Public Benefit

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

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

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

Charity Code of Governance

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

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

Who are we trying to reach?

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

OPERATIONAL REVIEW

1. British Transplant Games

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

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

2. PR & Local Liaison

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

3. World Transplant Games

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

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

4. The European Transplant and Dialysis Games Oxford 2022

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

5. TS Football Tournament

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

6. TS Kids and Teens

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

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

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

7. TS Volleyball Tournament

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

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

FUNDRAISING ACTIVITY

TS receives funding from the following income streams:

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

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

MARKETING

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

FINANCIAL REVIEW

Reserves policy

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

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

Investment policy and objectives

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

FUTURE DEVELOPMENTS

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

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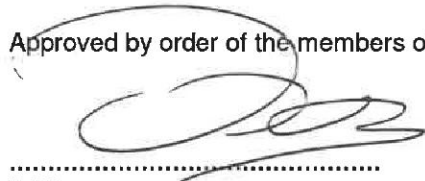
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

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

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

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

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



.....
D Nix
Deputy Chairman of Transplant Sport
Date: 26.09.23

TRANSPLANT SPORT UK
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**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

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

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

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

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

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

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

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

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

Signed:



Kerry Brown

Dated:

26.09.23

FCA

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

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

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

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

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

TRANSPLANT SPORT UK
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REGISTERED NUMBER: 06769099

BALANCE SHEET
AS AT 31 DECEMBER 2022

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

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BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2022

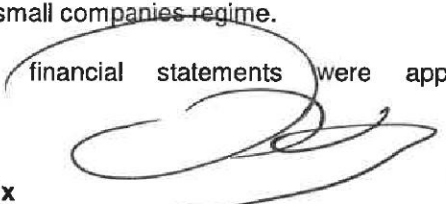
The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

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

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

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


D Nix
Deputy Chairman of Transplant Sport

26.09.23

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

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

1. General information

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

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

2.2 Basis of consolidation

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

2.3 Going concern

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

2.4 Fund accounting

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

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

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

2. Accounting policies (continued)

2.5 Income

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

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

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

2.6 Expenditure

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

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

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

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

2. Accounting policies (continued)

2.7 Intangible assets and amortisation

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

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

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

Amortisation is provided on the following basis:

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

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

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

Depreciation is provided on the following basis:

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

2.9 Investments

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

2.10 Financial instruments

Debtors

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

Creditors

Short term creditors are measured at transaction price.

Cash

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

2.11 Role of volunteers

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

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

3. Income from donations and legacies

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

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

4. Income from charitable activities

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

5. Fundraising income

Income from fundraising events

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Other fundraising	711	711	-

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

6. Investment income

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

7. Expenditure on raising funds

Costs of raising voluntary income

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

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

8. Analysis of expenditure by activities

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

Analysis of direct costs

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

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**NOTES TO THE FINANCIAL STATEMENTS
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8. Analysis of expenditure by activities (continued)

Analysis of support costs

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

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9. Independent examiner's remuneration

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

10. Trustees' remuneration and expenses

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

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

11. Intangible assets

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

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

12. Tangible fixed assets

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

13. Fixed asset investments

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

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**NOTES TO THE FINANCIAL STATEMENTS
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13. Fixed asset investments (continued)

Principal subsidiaries

The following was a subsidiary undertaking of the charity:

Name	Class of shares	Holding
TS Enterprises Limited	Ordinary	100%

The financial results of the subsidiary for the year were:

Name	Net assets £
TS Enterprises Limited	1

14. Debtors

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

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**NOTES TO THE FINANCIAL STATEMENTS
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15. Creditors: Amounts falling due within one year

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

Deferred income

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

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

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

16. Statement of funds

Statement of funds - current year

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

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**NOTES TO THE FINANCIAL STATEMENTS
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16. Statement of funds (continued)

Statement of funds - prior year

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

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16. Statement of funds (continued)

Restricted Funds

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

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

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

Transfers

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

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

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

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

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

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

Summary of funds - current year

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

Summary of funds - prior year

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

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

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

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**NOTES TO THE FINANCIAL STATEMENTS
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18. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

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

19. Related party transactions

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