

Registered number: 06769099
Charity number: 1127314

TRANSPLANT SPORT UK
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

TRANSPLANT SPORT UK
(A company limited by guarantee)

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

Trustees	P H Harden, Chairman D Nix J M Neuberger R M Burnley (appointed 27 January 2023) G Henshall (appointed 1 October 2023) D Cross (appointed 1 September 2023)
Company registered number	06769099
Charity registered number	1127314
Registered office	Black Country House Rounds Green Road Oldbury West Midlands B69 2DG
Independent Examiner	Crowe U.K. LLP Chartered Accountants Black Country House Rounds Green Road Oldbury West Midlands B69 2DG

TRANSPLANT SPORT UK
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their annual report together with the financial statements for the year 1 January 2023 to 31 December 2023. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 2 (effective 1 January 2019).

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

GOVERNANCE REVIEW

Constitution

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

Objectives

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

Recruitment and Appointment of new Trustees

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

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

Induction and training of new Trustees

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

Organisational Structure

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

Risk Management

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

Public Benefit

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

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

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

Charity Code of Governance

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

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

Who are we trying to reach?

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

OPERATIONAL REVIEW

1. British Transplant Games

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

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

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

2. PR & Local Liaison

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

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

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

3. World Transplant Games

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

4. TS Football Tournament

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

5. Racket Sport Event Held in Nottingham

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

6. Golf Event

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

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

FUNDRAISING ACTIVITY

TS receives funding from the following income streams:

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

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

MARKETING

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

FINANCIAL REVIEW

Reserves policy

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

Investment policy and objectives

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

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

FUTURE DEVELOPMENTS

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

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

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

Statement of Trustees' responsibilities

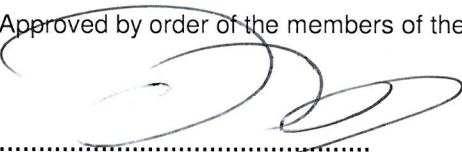
The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

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



.....
D Nix

Deputy Chairman of Transplant Sport

Date:

25 September 2024

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

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

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

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

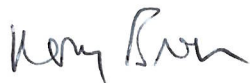
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

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

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

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

Signed:



Kerry Brown

Dated:

25 September 2024

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 2023**

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

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

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

TRANSPLANT SPORT UK
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REGISTERED NUMBER: 06769099

BALANCE SHEET
AS AT 31 DECEMBER 2023

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

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BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2023

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

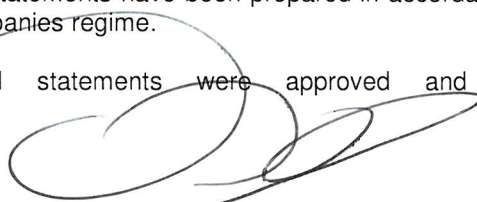
The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

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

25/9/24



D Nix
Deputy Chairman of Transplant Sport

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

TRANSPLANT SPORT UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. General information

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

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

2.2 Basis of consolidation

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

2.3 Going concern

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

2.4 Fund accounting

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

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

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

2. Accounting policies (continued)

2.5 Income

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

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

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

2.6 Expenditure

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

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

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

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

2. Accounting policies (continued)

2.7 Intangible assets and amortisation

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

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

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

Amortisation is provided on the following basis:

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

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

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

Depreciation is provided on the following basis:

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

2.9 Investments

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

2.10 Financial instruments

Debtors

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

Creditors

Short term creditors are measured at transaction price.

Cash

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

2.11 Role of volunteers

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

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

3. Income from donations and legacies

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

4. Income from charitable activities

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

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

5. Fundraising income

Income from fundraising events

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

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

6. Investment income

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

7. Expenditure on raising funds

Costs of raising voluntary income

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

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

8. Analysis of expenditure by activities

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

Analysis of direct costs

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

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

8. Analysis of expenditure by activities (continued)

Analysis of support costs

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

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

9. Independent examiner's remuneration

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

10. Trustees' remuneration and expenses

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

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

11. Intangible assets

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

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

12. Fixed asset investments

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

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

12. Fixed asset investments (continued)

Principal subsidiaries

The following was a subsidiary undertaking of the charity:

Name	Class of shares	Holding
TS Enterprises Limited	Ordinary	100%

The financial results of the subsidiary for the year were:

Name	Net assets £
TS Enterprises Limited	1

13. Debtors

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

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

14. Creditors: Amounts falling due within one year

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

Deferred income

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

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

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

15. Statement of funds

Statement of funds - current year

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

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

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2022 £</i>
Unrestricted funds					
General Funds - all funds	61,645	322,270	(285,126)	(36,032)	62,757
Restricted funds					
World Transplant Games	93,104	23,617	(21,610)	(12,082)	83,029
British Transplant Games	17,914	-	-	-	17,914
Other	84,039	26,838	(36,236)	48,114	122,755
	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
FOR THE YEAR ENDED 31 DECEMBER 2023

15. Statement of funds (continued)

Restricted Funds

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

Transfers

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

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

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

16. Summary of funds

Summary of funds - current year

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

Summary of funds - prior year

	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>

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

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

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

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

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

18. Related party transactions

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