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REGISTERED COMPANY NUMBER: 11422595 (England and Wales)

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**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

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FOR THE YEAR ENDED 31 DECEMBER 2020**

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**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED (REGISTERED NUMBER: 11422595)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Centre for Sport and Human Rights ("The Centre" / "CSHR") is a human rights organisation for the world of sport. The Centre's mission is to advance a world of sport that fully respects and promotes human rights by sharing knowledge, building capacity and strengthening the accountability of all actors involved in sport through collective action and by promoting and supporting the Sporting Chance Principles.

The Sporting Chance Principles are a set of 10 principles that embody the Centre's mission and underpin the common goal of ensuring that human rights are central to sport and to mega-sporting events. All members of the Centre's Advisory Council have publicly committed to uphold the Sporting Chance Principles.

The Centre sets out to play a crucial role as a centre of expertise, in growing the emerging field of sport and human rights, and as a bridge between the sport and human rights communities, working as a convener for a wide range of stakeholders to work together to advance the international human rights agenda.

The Centre convenes and harnesses the best available expertise and brings it to bear on collectively solving some of the toughest human rights challenges affecting people in sport and impacted by sport - and involving them in the solutions.

The Centre's aims are to promote, support and enable:

- The prevention of human rights harms from occurring in sport;
- Access to effective remedy where harms have occurred; and
- A positive human rights legacy from sport and sporting events.

In fulfilling its mission, the Centre is committed to being independent, principles-based, inclusive, diverse, collaborative, accessible, and trusted.

The Centre's work is rooted in normative international human rights standards and has been established with the foundational support of key actors and guardians of social standards, including the Office of the UN High Commissioner for Human Rights (OHCHR), the International Labour Organisation (ILO), the International Trade Union Confederation (ITUC) and the International Organisation of Employers (IOE).

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The Centre's range of impacts can be broadly set out as follows:

- The Sporting Chance Forum: The Centre's annual flagship event brings together hundreds of stakeholders to build bridges between the worlds of sport and human rights. This forum provides the opportunity to share tools and gives a platform to victims of sport-related human rights abuse with a focus on practical action and positive outcomes. The annual Sporting Chance Forums have taken place in Washington DC (2016), Geneva (2017 and 2019), Paris (2018), and soon Mexico City.
- The Sporting Events Host Government Forum: An initiative by the Swiss Government supported by the Centre for Sport and Human Rights. The Sporting Events Host Government Forum provides a platform for informal dialogue and consultation among governments in relation to capacity building, implementation and good practices related to the projection of human rights associated with hosting sport events, from major international competitions and locally organized events. The 2020 edition of the Forum featured presentations from Tokyo 2020, Qatar 2022 and Paris 2024.
- Remedy and Live Cases: Providing remedy for sport-related human rights abuses is one of the greatest challenges, yet most important issues the Centre is working on. In many cases, the processes that affected individuals can take to access remedy are either not effective, or they simply do not exist. To solve this problem, the Centre is working on a number of different projects including: (i) Using international human rights legal frameworks, engage sport bodies and their advisors to examine whether existing remedy mechanisms within sport are fit for purpose for sport-related human rights cases; (ii) Engaging with affected people and their representatives to better understand what effective remedy in different contexts looks like, and therefore better identifying gaps to achieving effective remedy; (iii) Convening members of our Advisory Council and other powerful actors from the worlds of sport and human rights to address and help resolve concrete cases of human rights abuse related to sport, such as the safe release of footballer Hakeem al-Araibi, who was imprisoned in Thailand; enabling Iranian women to enter a stadium for the first time in 40 years; the banning of the former Afghanistan FA President Keramuudin Karim; the banning of the former Haiti FA President Yves Jean-Bart.

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- Expert Advice and Guidance: The Centre developed with input from Advisory Council Members and other experts tools, guides, podcasts and webinars to help sport bodies, local organising committees, sponsors and broadcasters understand how to embed human rights into their operations and respond responsibly to crises such as COVID-19. Examples include: (i) "Putting People First: Guidance for Sport on How to Respond to the COVID-19 Crisis"; (ii) "Championing Human Rights in the Governance of Sports Bodies" which introduces human rights to sports bodies, large and small, drawing on lessons from the International Olympic Committee, FIFA, UEFA, and the Commonwealth Games Federation and outlining four tangible steps that sports bodies can take to build human rights into the governance of their organisations; (iii) "The Mega-Sporting Event Lifecycle - Embedding Human Rights from Vision to Legacy" presenting the lifecycle of a mega-sporting event, with specific elements of good practice at each stage that those involved in hosting the event should integrate into their planning, delivery and legacy in order to ensure a rights-compliant event; (iv) "Games Time: Planning and Acting to Respect Human Rights in Mega-Sporting Events", designed to support organisations and authorities involved in the final preparation and delivery of major sporting events in their efforts to ensure respect for international human rights standards; (v) "Rights Through Sport - Mapping "Sport For Development And Peace"", which provides a series of recommendations for Sport Development and Peace actors to harness the power of sport for good, to maximise its positive effects and to minimise the negative; (vi) "Meeting Report: Strategic Dialogue on Remedy" reflecting on a Centre convening of 55 experts and representatives from inter-governmental and non-governmental organisations, international legal institutions, players unions, academia, and international sports governing bodies to discuss existing gaps in remedy in the world of sport and human rights and to identify solutions on how to fill these gaps; (vii) Eleven "White papers" on Mega-Sporting Events and Human Rights.

- Mega Sporting Events (MSEs): The Centre works with stakeholders to embed support for human rights into every stage, including providing support for bidders, host actors and sport governing bodies. Where needed, the Centre identifies areas of concern for upcoming MSEs and engage with stakeholders to mitigate these risks.

- Work with Sport Organisations: The Centre provides expert advice to Sport Organisations on relevant human rights standards and their implications for their operations. The Centre is currently supporting a working group within World Athletics to develop a human rights framework for the organisation.

- Child Rights: For most children engagement in sport brings many positive benefits. However, for some children, sport brings debilitating situations of psychological, physical or sexual abuse, doping, hazing, bullying, exploitation, and even trafficking. The Centre raises the awareness of sporting organisations, governments, broadcasters, sponsors, civil organizations and others about these situations. By convening these stakeholders, it engenders commitment and catalyses action to protect children in sport.

- Work with Sponsors and Corporate Partners: Sport's major sponsors and corporate partners such as adidas, Coca-Cola and Visa are part of the Centre. Together, the Centre developed tools to help identify human rights risks in the context of major sporting events. This is to enable sponsors to consider which human rights issues they should pose to sports bodies when they have the most leverage - before contracts are signed.

- Work with Broadcasters: The Centre works with international broadcasters to help them identify and mitigate potential human rights impacts that may occur when covering sports events, particularly in high risk environments.

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OBJECTIVES AND ACTIVITIES

Significant activities

2020 has been a challenging year for all. For the Centre, it has required many pivots, but also opportunities to demonstrate value and impact. Since the impact of the pandemic began to have an effect on the Centre's work in March 2020, the Centre dedicated additional focus to:

- (1) Responding to the impact of COVID-19 on sport, in particular making efforts to ensure that less resourced areas of sport are not left unsupported, and that opportunities to build back better in a way that respects human rights are promoted;
- (2) Responding to the unprecedented growth in athlete activism in 2020, to an extent related to the Black Lives Matter movement, but also in ways beyond it;
- (3) Focusing impact through digital and online means, partly as a way to broaden outreach, and partly given travel restrictions. This has been enabled by increasing capacity in our communications team leading to a greater variety of outputs, such as webinars, blogs and podcasts, and an online course on child rights. These pivots have been well received by civil society and sports stakeholders, and contributed well to the Centre's positioning going into 2021.

Despite the prevailing economic conditions, the Centre has also transformed its financial situation. The Centre entered into 2020 with reserves of £37,000, and financial support from its parent charity, Institute for Human Rights & Business, of £169,000. By the end of 2020 the Centre closed the year with reserves of £517,000 and is no longer receiving financial support from its parent charity. This success in fundraising has been based on demonstrating a track record of positive impacts, deepening key relationships with funders, and the prudent allocation of resources. The trustees recognise here the leadership and management of CEO Mary Harvey and Deputy CEO William Rook in moving the Centre through this start-up phase into a position of relative strength. It has also been the result of the hard work and dedication of the Centre's excellent team, who have shown great commitment in a lightly staffed organisation with incredibly high expectations.

Public benefit

Rights holders and affected and potentially affected groups are at the core of all activities undertaken by the Centre both as our beneficiaries and as agents in seeking systemic change. The Centre delivers public benefit through advancing the realisation of human rights by duty bearers and responsibility holders (so, governments, sports bodies, sports event organisers, and businesses) through greater protection of rights, the integration of human rights due diligence in the world of sport globally, and through the promotion of remedies for the victims of human rights abuse.

By acting as a centre of expertise available without cost to actors throughout the whole sports ecosystem, a public benefit is derived from those actors increasingly fulfilling their human rights responsibilities and obligations. In setting and reviewing objectives and aims, and in planning and carrying out activities, the Centre has due regard to the public benefit guidance published by the Charity Commission.

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ACHIEVEMENT AND PERFORMANCE

Charitable activities

In 2020 Sport was severely affected by the COVID-19 pandemic and organisations responsible for the governance and management of sport at every level continue to face a range of difficult decisions with significant health and economic consequences. In response, the Centre worked throughout 2020 to provide practical resources and convened collective action initiatives to support those involved in sport whose human rights have been affected.

Highlights of the Centre's activities during 2020 included:

1. Providing new resources for the sport community on COVID-19. To facilitate a human rights approach to responses to the pandemic, the Centre produced "Putting People First: Guidance for Sport on How to Respond to the COVID-19 Crisis". This online resource was designed to support sports bodies and others in taking a people-centred approach to their planning and risk mitigation efforts. The Centre also created a Resource Hub to gather together literature and studies to enable those involved in sport to stay up to date with the latest research concerning COVID-19. The Centre worked with over 30 experts and partner organisations to produce a study on potential sport related impacts of COVID-19 on children. The study brought together the observations and concerns of experts and practitioners in the fields of sports for development, child rights, protection, and safeguarding in sport and its findings were intended for decision makers and others with influence over policies, resource allocations and programming related to children and sport. The study was shared and discussed with sports organisations, national and local governments, inter-governmental entities, international agencies, donor agencies, civil society organisations and community-based organisations. As a follow-up to the report, the Centre convened global experts to produce a six-part podcast series on the impact of the pandemic on children in sport. In collaboration with several partners, the Centre responded to the UK government's Department for Culture, Media and Sport call for evidence on the impact of COVID-19 on sport, placing particular evidence on the impacts to people and how the UK government can ensure sport returns in ways that advance the rights of all people.

2. Scaling up actions to protect child rights in the world of sport:

(a) In an effort to raise awareness of child rights violations in sport, a series of presentations were made on the topic at events organised by partners and stakeholders. Among these were a keynote address at the International Congress of International Society for the Prevention of Child Abuse and Neglect (ISPCAN) in Doha and presentations made at events organised by the UN Women Regional Office for the Americas and the Caribbean and the Council of Europe's Consultative Committee of EPAS. The Centre joined with International Safeguards for Children in Sport and Safe Sport international to promote Safe Sport Day.

(b) Given that the evidence base on child rights violations in the context of sport is relatively weak, the Centre engaged in exchanges with a range of experts in an effort to advance the creation of knowledge and data on the topic. In addition, it commissioned a study on disclosure by children of abuse in sport. The study is the first phase of a process that aims to improve the timely reporting of child abuse in sport.

(c) In late 2020, the Centre launched a survey to learn from children their views about the impact of the pandemic on their sporting activities. Results will be available in early 2021.

(d) Actions were taken to build the knowledge base and develop resource materials on child rights in the context of MSEs. This included specific activities related to the 2026 FIFA World Cup, as well as the development of an online course and generic tools.

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(e) The Centre and FIFA collaborated in an effort to seize the opportunity of the 2026 FIFA World Cup to set a new standard and provide a model for the promotion, respect and protection of child rights in an MSE. In May 2020, the Centre presented to FIFA, a recommended set of 'indicator questions' on child protection, safeguarding and participation for inclusion in the United 2026 Human Rights Scorecard. The 'indicator questions' and accompanying guidance note were the outcome of a consultative process with more than 30 experts and organisations, as well as Consultation hosted by the Office of the UN Special Representative of the Secretary General on Violence Against Children to validate these tools. In mid-2020, FIFA brought these materials to the attention of the cities bidding to host the 2026 FIFA World Cup in Canada, Mexico and the USA. In November, in collaboration with the US Fund for UNICEF, CSHR designed and conducted an online Consultation for the bidding cities. All 23 cities participated in the consultation, which included presentations on the risks to children that need to be considered in planning an MSE and the potential of MSEs to have a positive legacy on children.

(f) The Centre developed an online course on Child Rights and MSEs for prospective 2026 FIFA World Cup cities, as well as host cities of other events. Among the topics covered in the course are: human and child rights, safeguarding, child labour, child voice, and legacy. The course uses a mix of presentations by speakers, resource materials, animations, infographics and case studies. Building on the 'indicator questions' and guide presented to FIFA, CSHR joined with the Office of the UN Special Rapporteur on Violence against Children and UNICEF to prepare a generic toolkit on child rights for Megasporting Event organising committees.

3. Building an expanded digital platform. With the restrictions on travel and in person events during 2020, including the opportunity to meet in person at the annual Sporting Chance Forum that was postponed to 2021 in Mexico City, CSHR worked to scale up its digital platforms to create impact and enhance our reach to new audiences for our work.

(a) Webinars. Given the growing importance of the Black Lives Matter movement during 2020, where sports stars played a major role, CSHR hosted a webinar focused on Athlete Activism and Freedom of Expression. The subject was examined through the experiences of athletes themselves, from senior sports governance figures and from a human rights and international legal standards standpoint. Our second webinar examined the practical steps sports organisations can take on the critical subject of Athlete Abuse. The need for action is urgent and pressing, given the alarming number of new cases of abuse that were brought to light over the past year. The online panel discussion and audience feedback provided helpful insights that were developed into a series of actionable recommendations for the world of sport to follow.

(b) Podcasts. The Centre also launched a podcast series to widen the reach of its work and to engage in thoughtful conversations on the intersections between sport and human rights. The first episode featured Minky Worden from Human Rights Watch on the abuse of child athletes in Japan. The second podcast focused on how NSWL Commissioner Lisa Baird was dealing with the twin challenges of supporting athlete activism and navigating through the effects of the COVID-19 pandemic - just five months into her tenure. The most recent discussion brought together two men who have been at the centre of advancing labour rights in Qatar - Ambet Yuson, General Secretary of the Building and Woodworkers International trade union and Hassan Al Thawadi, the Secretary General of the Supreme Committee for Delivery and Legacy and the Chairman of the Qatar World Cup Local Organising Committee. Their conversation reflected on lessons learned from how they have cooperated to help ensure that standards developed for the 2022 FIFA World Cup take root across the country.

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4. Advisory Council and Working Groups. The Centre's Advisory Council continues to be a critical forum for convening experts and sharing knowledge concerning critical human rights issues in sport, as well as for engaging in collective action to advance human rights within the sector. This year, the Centre added five new Advisory Council members, welcoming UN Women, the UN Refugee Agency (UNHCR), Safe Sport International, the Adecco Group, and the World Federation for the Sporting Goods Industry (WFSGI). 2020 saw the mobilisation of the Advisory Council in response to human rights risks due to the COVID-19 pandemic, providing insight and examples of good practice from a range of stakeholder perspectives and supporting the Centre team in identifying key risks to sport and developing appropriate responses. Members of the Advisory Council continued their work to engage in live cases involving human rights abuses in sport. This was most notable regarding cases of systematic abuse of women footballers in Haiti and Afghanistan - just two horrifying examples of structural patterns of abuse within sport. The Advisory Council also sought to prevent the execution of Iranian wrestler Navid Afkari. By bringing together key actors from across the sports ecosystem, the Centre demonstrated that it can provide efficient access to critical information and identify opportunities for constructive engagement in tackling real time cases linked to sport. An additional important role for Advisory Council members during 2020 was their participation in three working groups - on Mega- Sporting Events, Access to Remedy and Child Rights respectively. These groups have proved to be useful platforms for partners to exchange information and knowledge, and for all to collectively identify risks and opportunities, which help set priorities in these fields.

5. Advancing strategy, governance and operations. 2020 marked the start of the Centre beginning to operate separately from its parent charity, IHRB, and having its own charity status awarded from February 2020. Becoming more independent from IHRB meant building a core team and adding expertise on communications, operations, events and administration. The Centre brought in two significant senior hires with expertise in digital communications and in child safeguarding and protection. By mid-2020 the Centre also became an employer in Switzerland, able to relocate one UK employee to Geneva, bring another core consultant onto a Swiss employment contract, and move the CEO from an IHRB contract to a Centre contract in Switzerland. By the end of 2020 the Centre had three employees in Switzerland and three in the UK, as well as a number of core team members on consultancy agreements in the U.S., France, Spain and Brazil. The Centre also opened an office in Geneva. Significant attention has been given to developing a new governance structure for the Centre once it becomes fully independent from IHRB in 2021, which has included creating a new association in Switzerland, and a process to appoint a new board of directors for the association. The new association is a bespoke structure that incorporates both the Centre's multi-stakeholder composition and its commitment to independence. This concerted effort to build the Centre's core staffing and financial resources will set the Centre up to deliver on an ambitious new strategic plan for 2021 - 2024, which will be launched early in 2021. The strategic plan sets out a framework for the Centre's activities and impacts pursued, with a major focus on the critical issue of strengthening access to remedy for human rights abuses linked to sport. On remedy, the Centre engaged an expert consultant to develop a new approach to remedy and building an operational plan for remedy activities commencing in 2021. From an administration standpoint, it has been crucial in 2020 for the Centre to take care of its people. This has meant providing full flexibility and support to all staff (employees and consultants) and instigating systems to ensure that any team members requiring time off for sickness or as caregivers would not suffer any negative impact to their compensation. An additional highlight for the Centre in 2020 has been the opportunity to focus on developing the organisation's own sense of self as an independent entity. The Centre conducted a full review of its culture, with each team member interviewed and consulted, and roadmap developed for celebrating and advancing inclusion and diversity in the organisation, and setting clear common values that define how the Centre goes about achieving its goals.

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ACHIEVEMENT AND PERFORMANCE

Fundraising activities

The Centre seeks to retain and maintain its independence from all funders and strive to operate with complete impartiality. The Centre believes it is important to accept funding from across a range of major constituencies active in sport and society, and strive to balance funding across five sources in particular:

- (i) Governments;
- (ii) Sports Bodies
- (iii) Sports Event Local Organising Committees;
- (iv) Businesses (Sponsors, Broadcasters and Commercial partners to sports bodies and sporting events); and
- (v) Civil Society Organisations and Private Foundations.

These represent some of the major groups involved in the charity's work. The Centre actively works towards an even distribution between these four sources of funding. All of the Centre's funders are members of its Advisory Council, although membership of the Advisory Council is not contingent on providing funding.

The following conditions apply to the Centre's solicitation and acceptance of funding: Government and Foundation funding may be allocated to specific projects but only if the Centre's impartiality is respected. Funding from business, sports bodies and sports events organisers is only accepted as core funding with no conditions attached. Sometimes this funding is ring-fenced to particular planned activities but it remains on a core-funding basis.

The Centre does not provide any fee-for-service work or paid consultancy, nor provide specific services to any business in return for funding received other than for training. The Centre does sometimes undertake advisory work with governments and inter-governmental bodies on a contractual basis.

The Centre will not take money from any organisation actively engaged in deliberate abuse of human rights or the undermining of the Sporting Chance Principles or the development and progress of human rights.

Contributions made

Payments of £3,177 (2019 - £252,722) were made to the parent charity, Institute For Human Rights and Business Limited during the year. Payments were as reimbursement for expenditure incurred in 2020 towards the charitable activities of the CSHR. Such activities were undertaken by the parent charity prior to the separation of operations and activities into CSHR during the year.

FINANCIAL REVIEW

Principal funding sources

The charity's principal funding sources are from grants and donations.

Investment policy and objectives

The Centre only uses the services of banks and other financial service providers who have a strong ethical investment and lending criteria. The Centre holds two business current accounts with NatWest Bank.

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FINANCIAL REVIEW

Reserves policy

The trustees have examined the Centre's requirements for reserves in light of the main risks to the organisation. The Centre aims to hold sufficient funds in reserves necessary to meet the working capital requirements of the Centre.

The Centre's budgets and management accounts include a threshold showing shutdown costs and threshold showing the level of three months operating costs. As 2020 was the Centre's first full year of financial independence from its parent charity it was a major priority to build core reserves up to the level of three months run rate. This goal was achieved, and the trustees have set a target of extending reserves by the end of 2021. Trustees have also resolved that by the end of 2021 a proportion of the reserves be classified as a trustees' reserve fund accessible only with board approval.

Risk management

The trustees have identified how and where risks should be managed and mitigated.

Under duty of prudence, the trustees have ensured that: the charity is and will remain solvent; charitable funds and assets are used reasonably, and only in furtherance of the charity's objects; undertaking activities that might place the charity's funds, assets or reputation at undue risk is avoided and special care when investing the funds of the charity, or borrowing funds for the charity to use is taken into consideration.

Under duty of care, the trustees have ensured that they seek external professional advice on all matters where there may be material risk to the charity, or where the trustees may be in breach of their duties is considered.

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PLANS FOR FUTURE PERIODS

2021 will be another year of growth and development for the Centre. In 2020 the Centre consolidated its foundation, developed its funding relationships, built a small reserve fund, and demonstrated impact in pursuit of its mission. Despite the pandemic, this gives the Centre a launchpad to expand its influence within the world of sport and deliver impact for affected groups. In practical terms this means a concerted effort on (1) Strategy and Programmes; (2) Governance; and (3) Operations:

1. Strategy and Programmes:

- A) Launching a new strategic plan for 2021-2024;
- B) Advancing engagement with sports bodies and mega-sporting event hosts;
- D) Developing initiatives to drive engagement with the Centre;
- E) Building out the remedy programme to make a tangible contribution to the structural challenges in access to remedy by those affected by sport;
- F) Deepening engagement and developing projects in relation to the 2026 FIFA World Cup;
- G) Delivering an online Sporting Chance Forum for the first time;
- H) Convening timely and challenging conversations on critical issues in sport with the intention of making rights-based progress - for example on participation of transgender and intersex people in sport.
- I) Developing a Centre strategy for Gender and for LGBTI rights.

2. Governance

- A) Transitioning the control of the charity (from having IHRB as its sole member) to being controlled by a newly established Swiss Association with an independent board of directors, which is likely to lead to a new board of trustees being appointed to govern the charity during 2021;
- B) Adopting a new code of conduct and suite of policies to set the highest standards and expectations for those that work for and with the Centre;
- C) Undertaking a process to search for a potential successor as chair to Mary Robinson;
- D) Embedding a commitment to inclusion and diversity at all levels of the Centre.

3. Operations:

- A) Continuing to expand the team by adding expertise in (i) Partnerships and Innovation (ii) Operations and Governance; (iii) Mega-Sporting Events; (iv) Remedy; (v) Gender.
- B) Taking practical steps to establish entities in countries where the Centre has a number of staff so as to enable the Centre to employ those staff, and to raise funds in those jurisdictions; primarily the United States, and possibly also the Netherlands.
- C) Continue a major focus on People and Culture to work on the Centre's values and internal culture.

In terms of major thematic focus areas for the year ahead, the Centre has identified five key major issues:

1. Responding to COVID-19: The impacts of the COVID-19 pandemic on sport have been severe, from its finances to its wider societal outcomes. Stadiums have been empty, athletes have been training and competing in isolation, or not at all. Many people, especially children and youth, have lost opportunities to participate in sport. The pandemic has changed the face of sport, and its effects will be felt for years to come. As long as the pandemic lasts, sport will be played mainly behind closed doors and workarounds such as frequent testing of athletes and league "bubbles" will continue. COVID-19 has set in motion key trends for 2021 and beyond. These include:

- (a) Expanding digital engagement - Sports bodies and leagues were pivoting online before the pandemic as more fans turned to streaming platforms over live TV or physical attendance. The pandemic will accelerate this trend as sports bodies explore creative ways to engage fans digitally. It is also likely to change revenue models for sports that rely on ticket sales, such as women's football.

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(b) Increasing scrutiny of government sport spending - COVID-19 has made painfully clear how women's sport or sport for persons with disabilities among others are critically underfunded. As sport's financial recovery begins next year, more attention will be directed at where governments spend limited financial resources.

(c) Continuing access to sport - The economic collapse and loss of jobs threaten people's access to sport and physical fitness. This can be seen in funding cuts, particularly for grassroots and sport for development programmes. Loss of funding will hit children particularly hard as they are often the main beneficiaries of programmes and so long-term effects may not be fully known for several years.

(d) Addressing long-term impacts of COVID-19 - The effects of the virus on people's health over time are still largely unknown with stories of "long Covid", relapses and difficulty getting back to everyday life. This has potentially serious implications for athlete health and performance in the years ahead.

2. Confronting Athlete Abuse: Abuse scandals across sport made headlines this year. Protecting the safety, dignity and wellbeing of athletes will remain a major topic for 2021. A particular focus is likely to be improved structures for reporting and investigating abuse, with calls for greater independence and better understanding of how to support and include survivors and victims. Responding to more allegations of horrific and widespread sexual abuse of girls and young women by some of football's most established and senior figures, FIFA announced a consultation process "with the objective of establishing an independent, multi-sports, multi-agency international entity to investigate abuse cases in sports". While an encouraging step, such initiatives need to ensure broad-based consultations that are independent and fit for purpose, and active ongoing involvement of human rights experts and other stakeholders alongside sporting entities to help keep athletes safe.

3. Taking on sportswashing: With greater state investment into sports clubs, and events taking place in countries with poor human rights records, scrutiny will continue over where ownership, broadcasting and sponsorship dollars come from. Examples include the attempt by the Saudi Public Investment Fund to takeover Newcastle United FC, and the Kingdom ramping up its hosting of sporting events including boxing, golf, and more recently, being added to the F1 Grand Prix Circuit. All this despite the government's deplorable human rights record. China continues to bid for major events, despite a worsening human rights situation and Belarus, which was set to host the Ice Hockey World Championships, has actively targeted and arrested high-profile athletes for speaking out against the government in this summer's protests. For 2021 and beyond this means:

(a) Human rights due diligence in awarding hosting rights - Bidding for sporting events should be open to all, but that should not mean countries can bypass accountability and criticism. Sports bodies need to do due diligence and hold host countries and cities accountable.

(b) Increased scrutiny for sports financing - The attempted Newcastle United takeover raised significant questions on who should own clubs and it is unlikely to be the last time such an attempt is made. Scrutiny on owners should also be extended to broadcasters and sponsors.

(c) Stronger use of leverage by key actors in sport - Broadcasters and sponsors should conduct their own due diligence in relation to their agreements to provide financing to sport events, and work to ensure the rights of people are upheld where events are held. Sponsors and broadcasters also have significant leverage with respect to hosts and organisers and can be important stakeholders to open dialogue on human rights issues.

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4. Ensuring Rights Respecting E-Sports: While 2020 was marked by many sports being unable to host events, the E-sports industry has seen significant growth in numbers of people participating and gaming options. This development will continue in 2021. Sports governing bodies are adapting to the change in platform possibilities. The landscape will start to look different as federations look to repeat the success of digital activations like the Virtual Tour de France. A report from Oxford University suggested that playing video games could have a positive impact on a person's well-being. Where E-sport is concerned, however, greater understanding of the human rights implications is still needed, and the establishment of standards to protect players and spectators is an urgent challenge. In 2021, new tools and resources are needed to safeguard children while playing and in ways that provide necessary data protections. Children's views must be sought to identify where protection gaps exist beyond the important attention to the commercial sexual exploitation of children.

5. Supporting Athlete Activism and Freedom of Expression: The past 12 months has brought athlete activism into sharper focus, especially for a new generation. Professional athletes are increasingly taking a stand in organised and coordinated ways on issues that impact them and wider society. High profile examples have included taking the knee at the start of Premier League football matches, and social justice messages on NBA jerseys. Athletes including Naomi Osaka and Lewis Hamilton have added their voices to the Black Lives Matter movement, and Marcus Rashford has highlighted challenges facing low-income children during the pandemic. 2021 will see the postponed Tokyo Olympics, but the IOC will also need to make a decision on amendments to Rule 50, which currently prohibits "demonstration or political, religious or racial propaganda". All sport organisations have a responsibility to ensure that athletes' fundamental rights, including freedom of expression, are respected and in ways that ensure respect for the rights and reputations of others. Many organisations have begun consultations with athletes on this issue and will finalise new rule recommendations by early 2021. These reforms will likely bring significant changes in the way athletes view their platform and how they use it.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

During 2020 the trustees were Rae Lindsay, Ron Popper and Frances House, Tim Soutar, and Moya Dodd. Rae Lindsay resigned in October 2020. The Centre's trustees are responsible for the governance of the charity and ensure that the Centre pursues the objects for which it was founded. Trustees have been selected based on their professional experience and expertise.

Trustees are required to declare any possible conflicts of interest and are therefore unlikely to hold decision-making positions in mainstream business or government during their tenure with the Centre. When recruiting for a new trustee, the Board will make a selection with the aim of having a balanced, well-informed, and effective trustee body that undertakes proper governance of the Centre. Individuals who are passionate about the Centre's purpose and aims and can bring relevant experience and knowledge to enhance the effectiveness of the charity will be sought out.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Centre is chaired by Mary Robinson (former President of Ireland and former UN High Commissioner for Human Rights). The Centre's Deputy Chair is John Morrison (Chief Executive, IHRB). The Centre's four trustees are named above on page 12 and below on page 15.

Trustee meetings take place at least four times a year, usually by phone; though there were fifteen trustee meetings in 2020. The trustees are regularly informed of financial matters, the progress of the Centre towards its charitable objects, and the success of relevant outputs and impacts relating to the Centre's activities. The Chief Executive reports to the board of trustees and runs the Centre on a day-to-day basis. The Chief Executive and Deputy Chief Executive consult the trustees on key and strategic decisions and ultimately to manage the Centre team. The trustees are advised by a Governance Committee comprised of the trustees and:

- G. Di Cola (International Labour Organisation)
- R. Friedmann (Swiss Federal Department of Foreign Affairs)
- D. Grevemberg (Commonwealth Games Federation)
- T. Noonan (International Trade Union Confederation)
- B. Schwab (World Players Association)
- M. Thorns (International Organisation of Employers)
- L. Wendland (Office of the UN High Commissioner for Human Rights)
- M. Worden (Human Rights Watch)

The board of trustees is also advised by a multi-stakeholder Advisory Council comprising 44 member organisations. Through the Advisory Council the Centre brings together an unprecedented alliance of intergovernmental organisations, governments, sports bodies, athletes, hosts, sponsors, broadcasters, civil society representatives, trade unions, and employers and their associations. These organisations have come together united in the understanding that there is a generation of work to be done to fully align the world of sport with the fundamental principles of human dignity, human rights, and labour rights. The Advisory Council provides the Centre with guidance on strategic matters and helps to set the priorities for the Centre's activities.

The Centre's team is led by Mary Harvey. A lifelong athlete, Ms Harvey enjoyed an 8-year career with the US Women's National Soccer Team, winning the inaugural FIFA Women's World Cup in 1991 and Olympic Gold in 1996. A former senior executive at FIFA (2003-2008), Ms Harvey was responsible for the human rights components of the successful United bid for the 2026 World Cup.

The Centre's core staff (employees and consultants working on at least a 50% basis with the Centre) during 2020 were:

- M. Harvey (Chief Executive) (Employee, Switzerland)
- W. Rook (Deputy Chief Executive) (Employee, United Kingdom)
- D. Rozga (Head of Child Rights) (Consultant, United States)
- G. Battaglia (Head of Policy and Outreach) (Employee, Switzerland)
- S. Stevenson (Head of Safeguarding and Protection) (Consultant, United States)
- A. Biscoe (Programmes and Partnerships Manager) (Employee, Switzerland)
- M. Stone (Communications Manager) (Employee, United Kingdom)
- C. Magras (Administrator and Events Officer) (Employee, United Kingdom)
- J. Randall (Communications Officer) (Consultant, Spain)
- M. Diakite (Office Administrator) (Consultant, France)

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED (REGISTERED NUMBER: 11422595)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

STRUCTURE, GOVERNANCE AND MANAGEMENT

The core staff were supported by the following team members working on a fractional or intermittent basis:

- S. Jerbi (Senior Advisor) (Consultant, Switzerland)
- D. Heerdt (Projects Officer) (Consultant, Netherlands)
- D. Rutherford (Special Advisor) (Consultant, New Zealand)
- A. Farkas Karageorgos (Child Rights Advisor) (Consultant, United States)
- L. Amls (Special Advisor) (Consultant, United Kingdom)
- T. Prado (Child Rights and Gender Advisor) (Consultant, Brazil)
- K. Craig (Special Advisor) (Consultant, United Kingdom)
- M. Gibbs (Special Advisor) (Consultant, Switzerland)
- D. Alfrey (Legal and Governance Advisor) (Secondment from Clifford Chance LLP, United Kingdom)

IHRB also provided the Centre with some staff time to provide continuity as the Centre built its own capacities, namely from:

- J. Morrison (Chief Executive, IHRB)
- H. St. Dennis (Head of Communications, IHRB)
- V. Bissessur (Head of Operations, IHRB)

The Centre also benefited from the pro bono support of a number of unremunerated Special Advisors:

- O. Maiyegun
- A. Sparrow
- M. Zalaznik

The Centre annually reviews the salary levels for its key management personnel using the job market in order to be competitive with professional roles in the international NGO sector. Pay reflects the need to attract and retain staff with the leadership, experience, skills and knowledge required to contribute to the work of a dynamic and influential charity. Salary levels also reflect responsibilities and performance. Employees are paid with a salary at least in line with guidance from the Campaign for a Living Wage.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
11422595 (England and Wales)

Registered Charity number
1187647

Registered office
Railview Lofts
19c Commercial Road
Eastbourne
East Sussex
BN21 3XE

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED (REGISTERED NUMBER: 11422595)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

Trustees

R J D Popper
F B House
L R Lindsay (resigned 28.10.20)
T Soutar (appointed 28.4.20)
M Dodd (appointed 12.5.20)

Auditors

Myrus Smith
Statutory Auditors
Norman House
8 Burnell Road
Sutton
Surrey
SM1 4BW

Bankers

NatWest Bank Plc
96 Terminus Road
Eastbourne
East Sussex
BN21 3LX

Accountants

LMDB Accountants
Railview Lofts
19c Commercial Road
Eastbourne
East Sussex
BN21 3XE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Centre For Sport and Human Rights Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 23/3/21 JBH.
5/4/21 and signed on its behalf by:

Frances House
.....
F B House - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

Opinion

We have audited the financial statements of Centre For Sport and Human Rights Limited (the 'charitable company') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance on the actual and potential litigation and claims, and also any instances of non-compliance with laws and regulations.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- Professional scepticism in course of the audit and with audit sampling in material audit areas.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Stephen Jones FCA (Senior Statutory Auditor)
for and on behalf of Myrus Smith
Statutory Auditors
Norman House
8 Burnell Road
Sutton
Surrey
SM1 4BW

Date:9 - 4 - 2021.....

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

| | Notes | Unrestricted fund £ | Restricted fund £ | 2020 Total funds £ | 2019 Total funds £ |
|------------------------------------|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | 3 | 789,621 | 809,502 | 1,599,123 | 670,156 |
| EXPENDITURE ON | | | | | |
| Raising funds | 4 | 12,258 | - | 12,258 | 2,452 |
| Charitable activities | 5 | | | | |
| Sport and human rights | | 319,620 | 787,380 | 1,107,000 | 630,141 |
| Total | | 331,878 | 787,380 | 1,119,258 | 632,593 |
| NET INCOME | | 457,743 | 22,122 | 479,865 | 37,563 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | (136,667) | 174,230 | 37,563 | - |
| TOTAL FUNDS CARRIED FORWARD | | 321,076 | 196,352 | 517,428 | 37,563 |

The notes form part of these financial statements

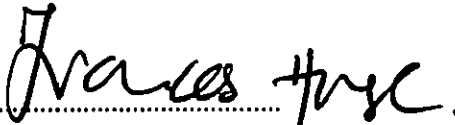
**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED (REGISTERED NUMBER: 11422595)**

**BALANCE SHEET
31 DECEMBER 2020**

| | Notes | Unrestricted fund £ | Restricted fund £ | 2020 Total funds £ | 2019 Total funds £ |
|--|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 12 | 5,694 | - | 5,694 | 4,047 |
| CURRENT ASSETS | | | | | |
| Debtors | 13 | 254,410 | 121,382 | 375,792 | 43,616 |
| Cash at bank | | 166,612 | 74,970 | 241,582 | 198,017 |
| | | <u>421,022</u> | <u>196,352</u> | <u>617,374</u> | <u>241,633</u> |
| CREDITORS | | | | | |
| Amounts falling due within one year | 14 | (105,640) | - | (105,640) | (208,117) |
| NET CURRENT ASSETS | | <u>315,382</u> | <u>196,352</u> | <u>511,734</u> | <u>33,516</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>321,076</u> | <u>196,352</u> | <u>517,428</u> | <u>37,563</u> |
| NET ASSETS/(LIABILITIES) | | <u>321,076</u> | <u>196,352</u> | <u>517,428</u> | <u>37,563</u> |
| FUNDS | 16 | | | | |
| Unrestricted funds | | | | 321,076 | (136,667) |
| Restricted funds | | | | 196,352 | 174,230 |
| TOTAL FUNDS | | | | <u>517,428</u> | <u>37,563</u> |

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

The financial statements were approved by the Board of Trustees and authorised for issue on**23/3/21**..... and were signed on its behalf by:


.....
F B House - Trustee

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2020**

| | Notes | 2020 £ | 2019 £ |
|---|-------|-----------------------|-----------------------|
| Cash flows from operating activities | | | |
| Cash generated from operations | 1 | 210,358 | 33,496 |
| Net cash provided by operating activities | | <u>210,358</u> | <u>33,496</u> |
| Cash flows from investing activities | | | |
| Purchase of tangible fixed assets | | (4,056) | (6,070) |
| Net cash used in investing activities | | <u>(4,056)</u> | <u>(6,070)</u> |
| Cash flows from financing activities | | | |
| Increase/(Decrease) in group creditors | | (162,737) | 170,591 |
| Net cash (used in)/provided by financing activities | | <u>(162,737)</u> | <u>170,591</u> |
| Change in cash and cash equivalents in the reporting period | | <u>43,565</u> | <u>198,017</u> |
| Cash and cash equivalents at the beginning of the reporting period | | <u>198,017</u> | <u>-</u> |
| Cash and cash equivalents at the end of the reporting period | | <u><u>241,582</u></u> | <u><u>198,017</u></u> |

The notes form part of these financial statements

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2020**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

| | 2020 £ | 2019 £ |
|--|----------------|---------------|
| Net income for the reporting period (as per the Statement of Financial Activities) | 479,865 | 37,563 |
| Adjustments for: | | |
| Depreciation charges | 2,409 | 2,023 |
| Increase in debtors | (332,176) | (43,616) |
| Increase in creditors | 60,260 | 37,526 |
| | <u>210,358</u> | <u>33,496</u> |
| Net cash provided by operations | <u>210,358</u> | <u>33,496</u> |

2. ANALYSIS OF CHANGES IN NET FUNDS

| | At 1.1.20 £ | Cash flow £ | At 31.12.20 £ |
|--------------|----------------|----------------|------------------|
| Net cash | | | |
| Cash at bank | 198,017 | 43,565 | 241,582 |
| | <u>198,017</u> | <u>43,565</u> | <u>241,582</u> |
| Total | <u>198,017</u> | <u>43,565</u> | <u>241,582</u> |

The notes form part of these financial statements

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

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

1. STATUTORY INFORMATION

CSHR Limited is a private company, limited by guarantee, registered in England and Wales.

The company's registered office address is:

Railview Lofts,
19c Commercial Road,
Eastbourne,
East Sussex,
BN21 3XE.

In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

Preparation of the accounts on a going concern basis

The trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Income

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

Grant income is recognised when there is formal offer of funding communicated in writing to the charity which does not relate wholly to future accounting periods.

The value of donated services are recognised at their open market value in the period in which they are receivable as incoming resources, where the benefit to the charity can be reliably measured. An equivalent amount will be included as expenditure under the relevant heading in the Statement of Financial Activities.

Donations are recognised on a receivable basis (where there are no performance-related conditions) where the receipt is probable and the amount can be reliably measured.

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

2. ACCOUNTING POLICIES - continued

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

All costs are allocated between expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned according to time spent on each activity during the period.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| | |
|-----------------------|---------------------------|
| Fixtures and fittings | - 15% on reducing balance |
| Computer equipment | - 33% on cost |

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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

2. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

Pension costs are allocated to activities on the same basis as set out in the allocation and apportionment of costs policy stated above. Pension costs and liabilities are allocated to restricted and unrestricted reserves based on the allocation of labour time to the charities various funds.

Financial instruments

Financial assets and financial liabilities are recognised in the balance sheet when the charity becomes a party to the contractual provisions of the instrument.

Trade and other debtors and creditors are classified as basic financial instruments and are initially measured at initial recognition at transaction price. Debtors and creditors are subsequently measured at amortised cost using the effective interest rate method. A provision is established when there is objective evidence that the company will not be able to collect all amounts due. Cash and cash equivalents are classified as basic financial instruments and comprise cash at bank and short-term bank deposits with an original maturity of three months or less which are an integral part of the charity's cash management.

Financial liabilities issued by the company are classified in accordance with the substance of the contractual arrangements entered into and meet the definitions of a financial liability.

Financial assets are de-recognised when:

- the contractual rights to the cash flows from the financial asset expire or are settled; or
- the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset; or
- the charity despite having retained some but not all significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are de-recognised only when the obligation specified in the contract is discharged, cancelled or expires.

3. DONATIONS AND LEGACIES

| | 2020 | 2019 |
|-----------------------|------------------|----------------|
| | £ | £ |
| Business donations | 167,091 | 73,406 |
| Foundation grants | 611,192 | 498,829 |
| Government grants | 310,947 | 97,921 |
| Sports body donations | 509,893 | - |
| | <u>1,599,123</u> | <u>670,156</u> |

The conditions attached to the recognised government grants of £310,947 (2019 - £97,921) are that the funds have been provided to support the wider activities of the charity rather than specific projects. Funds received must be utilised within specified grants periods.

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

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

4. RAISING FUNDS

Raising donations and legacies

| | 2020 | 2019 |
|-------------|---------------|--------------|
| | £ | £ |
| Consultancy | 6,129 | 2,452 |
| Wages | 6,129 | - |
| | <u>12,258</u> | <u>2,452</u> |

5. CHARITABLE ACTIVITIES COSTS

| | Direct Costs (see note 6) | Support costs (see note 7) | Totals |
|------------------------|---------------------------------|----------------------------------|------------------|
| | £ | £ | £ |
| Sport and human rights | <u>927,408</u> | <u>179,592</u> | <u>1,107,000</u> |

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

| | 2020 |
|--------------------------------|----------------|
| | £ |
| Staff costs | 456,918 |
| Consultancy | 305,727 |
| Reports & other communications | 51,282 |
| Other costs | 113,481 |
| | <u>927,408</u> |

7. SUPPORT COSTS

| | Management | Finance | Information technology | Governance costs | Totals |
|------------------------|----------------|--------------|---------------------------|---------------------|----------------|
| | £ | £ | £ | £ | £ |
| Sport and human rights | <u>156,940</u> | <u>1,473</u> | <u>18,679</u> | <u>2,500</u> | <u>179,592</u> |

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

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

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

| | 2020 | 2019 |
|-----------------------------|-------------------|-------------------|
| | £ | £ |
| Auditors' remuneration | 2,500 | 2,500 |
| Depreciation - owned assets | 2,410 | 2,023 |
| | <u> </u> | <u> </u> |

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

10. STAFF COSTS

| | 2020 | 2019 |
|-----------------------|-------------------|-------------------|
| | £ | £ |
| Wages and salaries | 455,724 | 52,788 |
| Social security costs | 43,302 | 5,050 |
| Other pension costs | 30,197 | 9,693 |
| | <u> </u> | <u> </u> |
| | <u>529,223</u> | <u>67,531</u> |

The key management personnel of the charity comprise the trustees, the Chief Executive Officer and her deputy. The total employee benefits of the key management personnel of the charity were £341,601 (2019 - £101,980). Included within total employee benefits are sums recharged to the charity by its parent company in respect of the Chief Executive.

Under FRS 102, employee benefits include gross salary, benefits in kind, employer's social security and employer pension costs.

The average monthly number of employees during the year was as follows:

| | 2020 | 2019 |
|-------|----------|----------|
| Staff | <u>5</u> | <u>1</u> |

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

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

10. STAFF COSTS - continued

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

| | 2020 | 2019 |
|---------------------|----------|----------|
| £80,001 - £90,000 | 1 | - |
| £240,001 - £250,000 | 1 | - |
| | <u>2</u> | <u>-</u> |

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ | Restricted fund £ | Total funds £ |
|------------------------------------|---------------------------|-------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 64,834 | 605,322 | 670,156 |
| EXPENDITURE ON | | | |
| Raising funds | 2,452 | - | 2,452 |
| Charitable activities | | | |
| Sport and human rights | 199,049 | 431,092 | 630,141 |
| Total | <u>201,501</u> | <u>431,092</u> | <u>632,593</u> |
| NET INCOME/(EXPENDITURE) | <u>(136,667)</u> | <u>174,230</u> | <u>37,563</u> |
| TOTAL FUNDS CARRIED FORWARD | <u>(136,667)</u> | <u>174,230</u> | <u>37,563</u> |

**CENTRE FOR SPORT AND HUMAN RIGHTS
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

12. TANGIBLE FIXED ASSETS

| | Fixtures and fittings £ | Computer equipment £ | Totals £ |
|-----------------------|----------------------------------|----------------------------|---------------|
| COST | | | |
| At 1 January 2020 | - | 6,070 | 6,070 |
| Additions | 1,843 | 2,214 | 4,057 |
| | <u>1,843</u> | <u>8,284</u> | <u>10,127</u> |
| At 31 December 2020 | 1,843 | 8,284 | 10,127 |
| DEPRECIATION | | | |
| At 1 January 2020 | - | 2,023 | 2,023 |
| Charge for year | 92 | 2,318 | 2,410 |
| | <u>92</u> | <u>4,341</u> | <u>4,433</u> |
| At 31 December 2020 | 92 | 4,341 | 4,433 |
| NET BOOK VALUE | | | |
| At 31 December 2020 | <u>1,751</u> | <u>3,943</u> | <u>5,694</u> |
| At 31 December 2019 | <u>-</u> | <u>4,047</u> | <u>4,047</u> |

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2020 £ | 2019 £ |
|----------------|----------------|---------------|
| Trade debtors | 236,246 | 43,616 |
| Other debtors | 224 | - |
| Accrued income | 121,382 | - |
| Prepayments | 17,940 | - |
| | <u>375,792</u> | <u>43,616</u> |

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

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

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2020 | 2019 |
|------------------------------------|----------------|----------------|
| | £ | £ |
| Trade creditors | 47,598 | 10,579 |
| Amounts owed to group undertakings | 7,854 | 170,591 |
| Social security and other taxes | 8,128 | 8,625 |
| Accrued expenses | 3,397 | 18,322 |
| Deferred income | 38,663 | - |
| | <u>105,640</u> | <u>208,117</u> |

There was no deferred income brought forward from 2019 to be released during the year.

Deferred income as at 31 December 2020 comprises a donation received in the period of \$50,000. The donation was made for activities in 2021.

15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

| | 2020 | 2019 |
|----------------------------|---------------|----------|
| | £ | £ |
| Within one year | 3,949 | - |
| Between one and five years | 12,835 | - |
| | <u>16,784</u> | <u>-</u> |

16. MOVEMENT IN FUNDS

| | At 1.1.20 | Net movement in funds | At 31.12.20 |
|---------------------------|---------------|-----------------------|----------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | (136,667) | 457,743 | 321,076 |
| Restricted funds | | | |
| Sport and human rights | 174,230 | 22,122 | 196,352 |
| TOTAL FUNDS | <u>37,563</u> | <u>479,865</u> | <u>517,428</u> |

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

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

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 789,621 | (331,878) | 457,743 |
| Restricted funds | | | |
| Sport and human rights | 809,502 | (787,380) | 22,122 |
| TOTAL FUNDS | <u>1,599,123</u> | <u>(1,119,258)</u> | <u>479,865</u> |

Comparatives for movement in funds

| | At 1.1.19 £ | Net movement in funds £ | At 31.12.19 £ |
|---------------------------|----------------|----------------------------------|---------------------|
| Unrestricted funds | | | |
| General fund | - | (136,667) | (136,667) |
| Restricted funds | | | |
| Sport and human rights | - | 174,230 | 174,230 |
| TOTAL FUNDS | <u>-</u> | <u>37,563</u> | <u>37,563</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 64,834 | (201,501) | (136,667) |
| Restricted funds | | | |
| Sport and human rights | 605,322 | (431,092) | 174,230 |
| TOTAL FUNDS | <u>670,156</u> | <u>(632,593)</u> | <u>37,563</u> |

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

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

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.1.19 £ | Net movement in funds £ | At 31.12.20 £ |
|---------------------------|----------------|----------------------------------|---------------------|
| Unrestricted funds | | | |
| General fund | - | 321,076 | 321,076 |
| Restricted funds | | | |
| Sport and human rights | - | 196,352 | 196,352 |
| TOTAL FUNDS | <u>-</u> | <u>517,428</u> | <u>517,428</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 854,455 | (533,379) | 321,076 |
| Restricted funds | | | |
| Sport and human rights | 1,414,824 | (1,218,472) | 196,352 |
| TOTAL FUNDS | <u>2,269,279</u> | <u>(1,751,851)</u> | <u>517,428</u> |

Unrestricted funds represent monies given to the charity without restrictions.

Restricted funds represent monies given to the charity for a particular activity as follows:

Centre for Sport and Human Rights: Human rights in the context of sporting events (FIFA World Cup, Olympic Games etc).

**CENTRE FOR SPORT AND HUMAN RIGHTS
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

17. RELATED PARTY DISCLOSURES

Institute for Human Rights & Business Limited
Parent company

As at 31 December 2020 the subsidiary owed the parent company £7,854 (2019 - £170,591).