

REGISTERED COMPANY NUMBER: 11422595 (England and Wales)
REGISTERED CHARITY NUMBER: 1187647

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Page
Report of the Trustees	1 to 24
Report of the Independent Auditors	25 to 28
Statement of Financial Activities	29
Balance Sheet	30
Cash Flow Statement	31
Notes to the Cash Flow Statement	32
Notes to the Financial Statements	33 to 43
Detailed Statement of Financial Activities	44 to 45

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

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 2021. 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") 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 generating awareness, building capacity and creating lasting value through the responsible delivery of day-to-day sport and sporting events.

The Centre pursues its mission by promoting and advancing implementation of the Sporting Chance Principles, engaging those affected, and strengthening accountability through collective action in seeking to realise:

- prevention of human rights harms and violations;
- remedy that is effective, accessible and available for those who experience human rights abuse; and
- opportunities to promote human rights that contribute to positive impacts and benefits for all.

In fulfilling its mission, the Centre is committed to values that nurture and project a positive working culture at all levels by being trustworthy, legitimate, innovative, collaborative, and enabling.

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).

The Centre's Theory of Change sets out how the charity approaches its work. By engaging, influencing and convening actors across the entire sports ecosystem and harnessing their collective commitment and efforts to uphold the UN Guiding Principles on Business and Human Rights (UNGPs) and the Sporting Chance Principles, the Centre believes that urgent and complex human rights challenges affecting people involved in and impacted by sport at all levels from grassroots to professional can be effectively addressed. Together with others, the Centre seeks to create positive opportunities that generate sustainable societal change by following these three principles:

- (1) Generating awareness through constructive dialogue, collaborative exchange and sharing knowledge that amplifies the voice and agency of affected groups and builds platforms to educate and enrol stakeholders with a sense of responsibility and commitment - such that stakeholders in the world of sport are aware of, acknowledge and commit to their duties, obligations and responsibilities to protect, respect and promote human rights.

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

(2) Building capacity with stakeholders through thought-leadership, evidence gathering and tools development that encourages individual and collective commitments to international human rights standards and incorporates the voices and representation of affected people - such that stakeholders in the world of sport increase their capacity to prevent and mitigate human rights violations and harms through due diligence, informed by engagement with and the experience of affected groups, adding value to the future of harm-free, transparent and accountable sport.

(3) Creating lasting value through connectivity, collaboration, collective action and accountability, enabling people to deliver and enjoy sport in a harm-free environment, realising sustainable benefits that support human rights (socially, economically and environmentally), while recognising and rewarding those that are positive catalysts for good - such that stakeholders in the world of sport hold each other accountable in implementing their human rights commitments and continually refine how they assess their impact, act on findings, track responses, and transparently communicate their performance.

The Centre has identified five strategic priorities for 2021-2025:

(1) Nurture Thought-Leadership, Innovation and Knowledge on Sport and Human Rights:

- Embed a multidisciplinary approach to thought leadership to catalyse the growth of the sport and human rights movement.
- Promote a culture of innovation that conceives, creates and connects great ideas with stakeholders seeking to achieve responsible sport and builds on the expertise and experiences of affected groups.
- Ensure knowledge sharing is evidence-based, inclusive, accessible and evolutionary and uses experiential and highly pragmatic educational platforms delivered with credible expertise.

(2) Strengthen Operational Systems and Practices in Sport to Align with Human Rights Responsibilities:

- Support sports bodies and major events in conducting human rights due diligence, and, through engagement and consultation with affected groups (including children), identify and change harmful and discriminatory policies and practices.
- Advocate for and promote the UN Guiding Principles on Business and Human Rights and the Sporting Chance Principles as the foundation for delivering responsible, accountable and transparent sport.
- Align, wherever possible, the contribution of the sport and human rights movement towards the achievement of the 2030 UN Sustainable Development Goals and the Kazan Action Plan.

(3) Foster Inclusive Engagement, Cultivate Collective Action and Forge Transformational Alliances:

- Build and promote safe spaces that nurture conversations and dialogue that respectfully and inclusively engage the diverse views of various affected groups and institutional stakeholders and act as a catalyst for cultivating collective action.
- Promote an interconnected sports ecosystem of rights-holders and institutional actors that prioritise the realisation of responsible sport environments, experiences and working cultures that 'do no harm' and realise the full potential of sustainable and positive human rights legacies for the benefit of people and communities impacted by sport.
- Gain insight and understanding through the diverse expertise, knowledge and experience of the Centre's Advisory Council members as a distinct group of leaders and influencers in the sport and human rights movement.

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

(4) Address Harmful Practices and Human Rights Violations in the World of Sport:

- Advance the rights and voices of people adversely impacted by or through sport through people-centred and affected-person-led approaches to remedy.
- Develop, evolve and refine guidance and standards for regulation, representation and resolution regarding remedy mechanisms for sport-related human rights abuses.
- Promote collaborative solutions to remedy issues by respecting the distinct contextual approaches required in different situations.

(5) Build a Self-Sustaining Global Organisation:

- Implement a people-centred approach, rooted in international human rights standards, that expands the reach of the sport and human rights movement globally and contributes positively across the entire sports ecosystem.
- Nurture a positive working culture that lives and projects an environment that is people-focused (supportive, inclusively diverse and accessible, helpful, curious), impact-oriented (purpose-driven, collaborative, ambitious within capacity) and solutions-based (pragmatic, plain-spoken, practical).
- Uphold the highest professional standards in daily work to enable the organisation to adapt and respond effectively to volatile, uncertain, complex and ambiguous environments in delivering on vision and mission, evolving strategy based on evidence and outcomes.

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

(A) 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 online in 2021.

(B) The Sporting Events Host Government Forum: An initiative by the Swiss Government supported by the Centre. 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. Representatives from Brazil, Colombia, Mexico, USA, Luxembourg, Iraq, Iran, Greece, Italy, Ukraine, Germany, Slovenia, Austria, France, Switzerland, Sénégal, Qatar, Rwanda, Palestine and China participated in the third edition of the Host Government Forum in 2021. The Organisation Internationale de la Francophonie, Tokyo 2020 and Mexico shared presentations on human rights challenges and opportunities linked to Mega Sporting Events.

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

(C) Remedy: Providing remedy for sport-related human rights abuses is one of the greatest challenges, yet most important issues the Centre is working on. The Centre's overarching objective is to ensure that effective remedy is available to everyone whose human rights are negatively impacted by the activities or business relationships of the actors involved in sport. To achieve this, the Centre's remedy work is focused on the following three outcomes: effective regulation, effective representation, and effective resolution. Effective regulation means that standards are in place that outline human rights responsibilities and expectations in the context of sport and what happens in the event these responsibilities and obligations are breached. Effective representation means increased support for rights-holders in situations where their rights have been breached and they need support in developing, accessing and going through remedy mechanisms, which can include things like legal representation, but also pastoral care, or helping affected persons to find a voice. Effective resolution is about addressing the challenges and shortcomings of available remedy processes and the gaps in the system, such as making them human rights compliant. Currently the Centre is conducting a research project on engagement of affected persons into remedy solutions, such as investigations and dispute resolution processes, with the goal to develop guidance for sports bodies and resolution bodies.

(D) Expert Advice and Guidance: With input from Advisory Council members and other experts, the Centre develops 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.

(E) Mega Sporting Events (MSEs): The Centre works with stakeholders to embed support for human rights into every stage of the mega-sporting event lifecycle, including providing support for bidders, host actors and sport governing bodies. Where needed, the Centre identifies areas of concern for upcoming MSEs and engages with stakeholders to mitigate these risks. Throughout 2021, this work focused on upcoming events including the Tokyo 2020 Summer Olympic and Paralympic Games (postponed to 2021), the Beijing 2022 Winter Olympic and Paralympic Games, and the 2022 FIFA World Cup in Qatar. On Tokyo, the MSE Working Group collaborated on strengthening the organising committees' work on anti-discrimination, strengthening training offered to nearly 80,000 volunteers. The Centre also stood ready to assist a pro bono legal mechanism that was setup during the Games in case there were complaints raised in relation to Rule 50 - an area the lawyers in Japan felt underprepared for. On Beijing, the Centre's main focus was continuing to support those risks that were well within the scope of the Games including on press freedom. This included hosting a briefing for broadcasters to prepare for the event. On the Qatar World Cup, the group continues to collaborate with FIFA and the Supreme Committee on strengthening labour practices, looking now to other sectors such as hospitality. The Centre also facilitated human rights training for a set of volunteers ahead of the Arab Cup in December 2021 with the view to rolling out this training on a much larger scale for the World Cup itself. Finally, the Centre has reformatted its MSE Working Group going into 2022 to better collaborate with stakeholders on event-specific opportunities and ensure effective consultation on systemic issues linked to bidding requirements, contracts and overall risk assessment.

(F) Work with Sport Organisations: The Centre provides expert advice and capacity building support to Sport Organisations on relevant human rights standards and their implications for their operations as well as risk. The Centre is currently supporting a number of sport bodies interested in expanding their knowledge of human rights, and navigating risks in a variety of challenging contexts. These sport bodies include international federations (IFs), national sport federations and professional clubs.

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

(G) Child Rights: For some children, sport brings debilitating situations of psychological and physical abuse, sexual abuse and exploitation doping, hazing, bullying, and trafficking. The Centre raises the awareness of sporting organisations, governments, broadcasters, sponsors, civil society organisations, human rights mechanisms, and others about these situations. By convening these stakeholders, it engenders commitment and catalyses action to protect children in sport.

(H) 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. Sponsors are particularly engaged with the Centre through the work of the MSE Working Group. Throughout 2021, the Centre provided bespoke advice to sponsors facing pressure around the Beijing 2022 Olympics and the Qatar 2022 World Cup specifically. This included a pre-meeting with parliamentarians ahead of a Senate Council hearing on the Beijing Games. The Centre also specifically convened sponsors and the ILO Office in Doha on opportunities to support the implementation of labour reforms on the ground through companies' own operations. Finally, going into 2022, the Centre will begin operationalising the tools it developed in 2018, with the view to encouraging sponsors to take a more active role in embedding human rights in things like sponsorship and licensing agreements going forward.

(I) 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. Specifically, in 2022, the Centre will begin offering briefings to broadcasters for high-risk events. This includes events that are operating in political contexts that are not favourable to human rights, in particular freedom of the press and freedom of expression, as well as events that might pose a stronger risk to fans or athletes for a variety of reasons. These briefings build off the 2018 risk mitigation tool for broadcasters.

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

OBJECTIVES AND ACTIVITIES

Significant activities

2021 was a transitional year for the Centre, as it became a fully-independent organisation from its parent, the Institute for Human Rights in Business (IHRB), and appointed a new global board of trustees. In 2021, the Centre dedicated its focus the following areas:

- (1) Launching as a fully independent entity by becoming independent from IHRB and appointing a new board of trustees;
- (2) Finalising and releasing its strategic plan, Convergence 2025, outlining how the Centre will achieve its mission and objectives over the next five years;
- (3) Staffing up to accommodate growth and needs as a fully-independent organisation by recruiting to key new positions that enabled the charity to operate independently.
- (4) Focusing impact through digital and online means enabled by increasing capacity in the communications team leading to a greater variety of outputs, such as webinars, blogs and podcasts, and an online course on child rights. The 2021 Sporting Chance Forum was held for the first time as a 100% virtual event, garnering over 2000 viewers globally - the largest audience ever for the Centre's tentpole event.
- (5) Developing its gender strategy to gender mainstream the Centre's knowledge products and practices and increase fundraising opportunities with the development of projects and activities targeted at women and girls in all their diversity.

The Centre continued to build upon its financial reserves in 2021 after entering the year with reserves of £517K and ending with £1.16M, of which £611K is unrestricted and £550K is restricted. 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 hard work and dedication of the Centre's 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 the charity's 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 (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.

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

2021 was marked by important milestones and strengthened capacities as the Centre continued to engage a broad range of actors on the importance of respecting, protecting, and promoting human rights throughout the sport ecosystem. During 2021, the Centre completed the process to become an independent organisation. As part of that process it established a new governance structure, recruited a diverse and experienced board, launched new digital platforms and created our strategy for the years ahead - Convergence 2025.

(A) Building a Self-Sustaining Global Organisation.

The Centre took a number of steps during 2021 at the organisational level to ensure effective management and clear impacts in the years ahead. Most notably, in July the Centre finalised the launch of a new independent governance structure. This included formal establishment of a Swiss Association, which consolidates the Centre's position as an important part of the ecosystem of international sports organisations and human rights institutions in Switzerland. The past year also saw the Centre expand its operational capacity to further address the wide range of challenges in the sports and human rights arena, welcoming six experienced professionals in key roles that build upon the existing team and cadre of expert advisors. The Centre also continued to build its digital presence by launching a new website and brand early in the year.

Maintaining an office in Geneva will be immensely valuable to ongoing and future work to engage sports bodies, governments, UN agencies, business, and civil society, while reinforcing the charity's human rights foundations from the global human rights hub that exists around the UN in Geneva. The Centre's unique new governance structure, which includes formal roles for the International Labour Organization (ILO) and Office of the High Commission for Human Rights (OHCHR) embedded in the Swiss Association's statutes, was described by Mary Robinson as an "innovative approach to having an independent organisation emerge from a multistakeholder process", and by Sharan Burrow, General Secretary of the International Trade Union Confederation (ITUC), as a "unique piece of global architecture". The Centre's Board is now in place and worked closely with the team to review and develop our new strategy - Convergence 2025. Launched in September 2021, the strategy sets out a vision bringing the world of sport together to collectively advance human rights under the call to action 'Together for Better'.

(B) Strengthening Operational Systems and Practices in Sport to Align with Human Rights Responsibilities.

2021 was another busy year in working to provide practical and rights-focused support and guidance. This included guidance for sport actors on managing the continuing impacts of Covid-19, and activities designed to support the sector to embed human rights in the delivery and legacy of major sporting events.

Following the publication of Putting People First, the Centre's guidance on how sport should respond to the pandemic, the Centre published an overview of sport-related impacts of Covid-19 on children and made a submission to the UK Department of Digital, Media and Sport with recommendations on mitigating the impact of the pandemic on sport. The Centre also continued facilitating dialogue in regular working groups on Mega Sporting Events (MSEs), remedy and safeguarding and through the Host Governments Forum. The Centre was also represented in FIFA's Inclusion & Anti-Discrimination Working Group focussed on Qatar 2022.

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

A distinct strand of the Centre's work on major events during 2021 was to develop a number of thematic human rights projects with an initial focus on child rights. The Centre facilitated collective consideration of FIFA's human rights requirements for cities in contention to host matches at the United 2026 World Cup, using this as a springboard to provide in-depth consultations for eight bidding host cities on effective methods to protect and promote child rights during event planning and delivery.

Other important work during 2021 relating to child rights included producing a MSE Child Rights Toolkit (in partnership with UNICEF, the Office of the SRSO on Ending Violence Against Children and the Oak Foundation) and an online course, which are both currently being piloted. The aim of these resources is to provide and disseminate widely, useful human rights relevant information in formats that are easily accessible to partners around the world. The project on United 2026 is ongoing and will inform the development of other thematic projects over the coming year, including on LGBTQI+ and worker rights related issues in sport.

With respect to broadcasters, the Centre began the rollout of a programme providing briefings for upcoming high risk events. The purpose of these briefings is to inform broadcasters of risks at events they are covering and ensure they have the information needed to protect themselves and contacts on the ground, as well as to use their platform to inform viewers of potential issues in a host country. Briefings will continue throughout 2022. The Centre is also promoting an initiative led by Unicef UK and Positive Impact Events to develop Human and Child Rights and Safeguarding guidance being proposed as a possible Annex to the ISO20121 Sustainable Event Management Standard currently used at many MSEs. In 2022 the Centre will convene sport bodies to give feedback on this guidance and learn how to give feedback in formal ISO review processes.

(C) Nurturing Thought-Leadership, Innovation and Knowledge.

Athlete and participant safety regarding Covid-19 was also a major strand of engagement during the first half of 2021, in particular with a focus on the Tokyo Olympic and Paralympic Games Organising Committee (TOCOG). This was among a range of other activities focused on building capacity and securing meaningful legacy on human rights from MSEs. To this end, the Centre convened and supported bilateral information exchange between FIFA and TOCOG on best practice in promoting nondiscrimination as well as convening Advisory Council and MSE Working Group meetings to share information and react to opportunities related to Tokyo 2020, Beijing 2022, and Qatar 2022.

To engage sports bodies and MSE organisers we also facilitated in-depth discussions on ways to embed human rights due diligence within specific operational contexts, including briefings on challenges and improvements to workers' rights in Qatar in the context of the FIFA World Cup. The Centre team is also engaging with partners and laying groundwork to further support the sport ecosystem, in providing technical assistance to the Organising Committee for the FIFA Women's World Cup 2023 Australia & New Zealand.

Alongside the Centre's programmatic activities, throughout 2021 we continued to actively promote research on sport and human rights and develop resources to inform debate and actions in a wide range of contexts. This included the launch of an ongoing podcast series on sports and human rights, a series of publications and blogs on key issues and the development of a Teaching Note to support education on sport and human rights-related issues in higher education across a number of relevant disciplines. Further new tools and resources are in development for release in 2022.

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

The Centre's major annual event, The Sporting Chance Forum, was hosted online in 2021 for the first time. This enabled the charity to reach a worldwide audience of over one thousand participants to engage in dialogue and information exchange with experts on a range of topics over four days. In particular, the Centre was able to enter into several ground-breaking conversations on topics we anticipate will be talked about more and more in 2022 and beyond, including the interface between sport, climate change and human rights, the rise of women's sport and female representation in sport leadership and the media, and how to forge a responsible and rights-respecting sport leadership and culture.

(D) Addressing Harmful Practices and Human Rights Violations in the World of Sport.

The Centre continued to develop activities and engagement during 2021 on the critical issue of access to effective remedy in sport. This work included a number of stakeholder engagement activities and the provision of expert advice. For example, the Centre provided and coordinated feedback to FIFA on its proposed safe sport initiative and also provided training to pro bono lawyers and advocacy groups at the Tokyo 2020 Court for Arbitration in Sport (CAS) Ad Hoc Tribunal on supporting athletes who have experienced human rights abuses.

These activities informed planning of our core project on remedy - the development of guidance for sports governing bodies on safe and effective and affected person-centred investigations of abuse allegations, grievance resolution and abuse prevention. We have begun working with victims and survivors, experts with lived and technical experience, to develop a shared understanding of what good practice looks like. This important project will include practical and concrete guidance on how institutions receive reports of abuse and interview affected people, to handing interim suspensions of persons of concern, and engaging survivors in co-creating better system. The project will be delivered in 2022.

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

The Centre seeks to retain and maintain its independence from all funders and strive to operate with complete impartiality and in line with its published donor policy. 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 four sources in particular:

- (i) Governments;
- (ii) Sports Bodies and Sports Event Local Organising Committees;
- (iii) Businesses (Sponsors, Broadcasters and Commercial partners to sports bodies and sporting events); and
- (iv) 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. 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 intergovernmental 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. In 2022 the Centre is planning to diversify its funding base, grow revenue, seek additional partnerships, and solicit donations from high net-worth individuals.

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.

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 the level of three months operating costs. In 2020, the goal of building up 3 months of core reserves was achieved, and in 2021, the goal of the trustees was to build upon that reserve. By the end of 2022 the intention is for a proportion of the reserves to be classified as a trustees' reserve fund accessible only with board approval.

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

2.4 Strengthen governmental and intergovernmental sport and human rights policies and frameworks, including supporting governments, Independent Experts and Special Rapporteurs to include sport and human rights matters in their reports to the United Nations Committee on the Rights of the Child, Committee on the Elimination of Discrimination Against Women and Sustainable Development Goals; supporting host governments of MSEs to protect, respect and fulfill human rights through event hosting; supporting intergovernmental organisations to include perspectives from all stakeholders in the development of sports related policies and positions.

2.5 Collaborate with standards and professional advisory bodies to support and evolve standards of best practice: build awareness and host an event series to build human rights capacity and knowledge of sports law practitioners and other advisers to sports bodies; Seek to contribute to collaborative work on embedding human rights requirements in the International Standards Organisation's (ISO) 20121 Sustainable Event Standards.

3. Foster inclusive engagement, cultivate collective action and forge transformational alliances:

3.1 Facilitate meaningful engagement and participation of affected groups: building effective engagement systems and platforms to obtain perspectives and input related to sport and human rights from people fulfilling roles in or impacted by sport; facilitating meaningful engagement and participation in the work of the Centre with affected groups with particular or intersectional vulnerabilities.

3.2 Enrol and recognise institutional actors across the sports ecosystem: Exploring the creation of a methodology for developing a global responsible sport index on sports body and MSE performance against and accountability to international standards; exploring establishing an awards and recognition programme that celebrates individual, collective and institutional accomplishments in respecting, protecting, promoting and fulfilling human rights in and through sport.

3.3 Cultivate collective action on challenging areas of mutual interest that will benefit from multilateral cooperation: proactively engaging across the sports ecosystem in specific subject areas; responsively convening, aligning, assembling and mobilising key actors with influence, leadership and leverage to address systemic, ongoing and emerging human rights issues in the sports ecosystem, including, where necessary, urgent coordination of stakeholders in response to specific human rights violations and/or opportunities.

3.4 Establish strategic alliances and partnerships across the sports ecosystem: building strategic partnerships and multi stakeholder alliances that have a transformational contribution to the operational, reputational and financial capacity and capability of the Centre's work; conducting a power and influence mapping exercise to assess the effectiveness of alliances and identify new priorities for developing relationships; engaging and supporting Advisory Council members to perform their roles, meet their responsibilities, exercise their rights and focus on areas of specific work and interest through the Centre's forums; implementing an academic engagement strategy that builds increases the knowledge and evidence base to inform new areas of advocacy and policy and supports young people with an interest in sport and human rights in gaining practical experience and developing a career in the field.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

3.5 Convene fora to take stock, build connections and collectively address challenges and opportunities: including annually convening the Host Government Forum, fostering exchange of experiences between governments who are hosting or have previously hosted mega-sporting-events; convening and evolving regular topic-specific working groups to foster debate, dialogue and shared learning between sports ecosystem stakeholders on key issues include mega sporting events, remedy, and safeguarding; convening and evolving the annual Sporting Chance Forum to foster debate, dialogue and shared learning between sports ecosystem stakeholders, taking account of opportunities for thought-leadership and courageous conversations, which different geographic host locations provide; convening thought-provoking discussions addressing complex issues such as athlete voice, athlete harassment and abuse, and gender, always centred on the impact to core human rights, and focusing on solutions; organising discreet dialogue on sensitive human rights issues with clear aims that constructively engage with dilemmas, challenges and political contexts with a focus on identifying practical measures that tangibly reduce human rights risks to people.

4. Address harmful practices and human rights violations in the world of sport:

4.1 Strengthen sports body effectiveness in governing, managing and resolving grievances: Developing, in cooperation with affected persons, global technical experts, and whistle blowers, best practice standards and guidelines for accessible and effective remedy and emergency support.

4.2 Support Mega Sporting Events in addressing grievances and remedy, including to map, identify and publish expert commentary on opportunities and gaps in current approaches to human rights grievance and remedy mechanisms in event hosting, and develop and share expertise on how to strengthen the enforceability of human rights standards related to grievance mechanisms in hosting and bidding regulations.

4.3 Collaborate with governments and intergovernmental bodies to ensure protection, promotion and fulfilment of human rights with remedy in sport: assisting governments as they develop and implement policy which addresses the prevention and remedy of harassment and abuse in sport, especially with regard to child athletes; building awareness among State actors and public institutions of the risks and opportunities in current models of accessing remedy in sport and the role of States; working with intergovernmental organisations including UN agencies to promote the need for and secure references to State duties regarding effective remedy mechanisms in the sporting context in policy documents like Concluding Observations or General Comments of Human Rights Treaty Bodies.

4.4 Develop the capacity of professional advisors and other actors to support and evolve standards of best practice: conducting research on how sport-related dispute resolution mechanisms, in particular arbitration and mediation mechanisms, can safely, appropriately and effectively engage affected persons in the resolution of cases of sport-related human rights abuses; establishing partnerships with existing sports resolution bodies, collating and sharing experiences from affected persons and publishing expert human rights commentary from practitioners.

4.5 Engage, support and promote the voices of affected persons in developing standards, case studies and recommendations: based on consultation, publishing guidance on what effective remedy means for affected persons and a user-friendly remedy guidance for athletes; establishing clear internal policy for managing ad hoc engagement with affected persons and ongoing cases to ensure standards, case studies and recommendations benefit from the expertise and experience of affected persons and such engagement is always supportive, respectful and strategically impactful.

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

FINANCIAL REVIEW

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. A framework for managing risk is included in the Centre's annual business plan and risk management is a standing item in board meetings. The Centre retains qualified professional advisors in good standing to advise on legal, financial, human resources, payroll, and insurance matters.

PLANS FOR FUTURE PERIODS

2022 will be a pivotal year for growth and development for the Centre. In 2022 the Centre enters a year bookended with two mega-sporting-events in high-risk contexts with the Beijing 2022 Winter Olympics and the Qatar 2022 FIFA World Cup. With awareness of sport and human rights never higher, and a solid strategic plan now in place, 2022 is poised to be a breakout year for the Centre, its public profile, and its demonstration of impact. Core to this effort is the implementation of its new strategic plan, Convergence 2025, which sets out five strategic priority areas that frame the Centre's work. Over the course of the plan the Centre will focus on achieving impact through the five strategic objectives set out above. This strategic framework forms the basis for how the Centre will organise, prioritise and evolve its work in 2022 and beyond.

With respect to 2022, the Centre's operational plan specifies the activities to be undertaken in 2022 under each strategic priority area. Each of the five areas has been broken down into five activity areas in Convergence 2025. Planned activities for 2022 have been aligned to these 25 activity areas, fulfilling and developing the indicative activities described under each one in the strategic plan.

1. Nurture thought leadership, innovation and knowledge on sport and human rights:

1.1 Develop and promote the use of guidance and tools for sports bodies, including: developing human rights guidance material for national sports bodies (national governing bodies and federations) across all continents (with strong emphasis on Global South partnerships); publishing and piloting a sports body human rights policy template, implementation guide and human rights risk management framework; updating, testing and publishing human rights guides and material for sports bodies that address human rights.

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

1.2 Develop and promote the use of human rights resources for Mega-Sporting Events at all stages of the event lifecycle, including: conducting analysis, publishing recommendations and hosting innovation and knowledge sharing workshops to support feasibility assessments, candidature requirements and host contract obligations to promote the human rights opportunities of hosting major events; publishing a revised Mega-Sporting Event lifecycle from the pre-candidature dialogue and feasibility phase through strategic planning, operational delivery and legacy realisation phases; publishing and testing a human rights policy template, self-assessment checklists for human rights due diligence and supporting guidance for host actors; publishing and testing stakeholder engagement guidance and tools tailored for specific rights holder groups.

1.3 Cultivate multi-sector research on sport and human rights, including: Conducting, curating, integrating, and publishing industry-leading research and guidance on critical issues on a range of topic areas as they pertain to human rights; in collaboration with universities and academics, launching a research network and publishing research guidelines to support greater interdisciplinary collaboration, research and teaching on sport and human rights.

1.4 Build a global library of sport and human rights case studies, including: generating a resource-bank of solution oriented case studies on sports body and MSE good practice .

1.5 Launch an educational network and virtual learning platform, specifically: Designing and developing human rights learning pathways for stakeholders within the sports ecosystem with a focus on sports bodies, host actors, sponsors, broadcasters, and standard setting bodies; launching a virtual learning platform providing access to all educational outputs of the Centre.

2. Strengthen operational systems and practices in sport to align with human rights responsibilities:

2.1 Work with sports bodies committed to embedding human rights, including by: Hosting leadership workshops to grow sports body awareness and expertise in human rights with particular focus on effective implementation of the Sporting Chance Principles; identifying, engaging and supporting sports bodies that intend to or have made a commitment to embed human rights in their governance and operations; supporting the development of tools for communications, reporting and crisis management for human-rights related issues; identifying, engaging and supporting major event owners that intend to or have made commitments to embed human rights due diligence in their event candidature processes and embed appropriate obligations and requirements in their hosting agreements and event strategies.

2.2 Strengthen MSE host actor human rights commitments: Delivering human rights training opportunities for host actors, with a focus on those with governance and management responsibilities; engaging and supporting host actors to make human rights policy commitments that are endorsed and championed at the most senior levels of respective organisations; engaging host actors to advance integration of human rights, child rights and labour rights considerations in tendering processes, supplier self-assessments, due diligence, compliance, and the inclusion of effective grievance mechanisms.

2.3 Strengthen sponsor and broadcaster capacities to manage and respond to events in high-risk contexts and harness human rights and social purpose opportunities by identifying opportunities to increase leverage in sponsorship relationships as well as opportunities for social purpose activation connected to human rights by corporate partners and by supporting sponsors and broadcasters to identify human rights risks and recommending prevention and mitigation measures for events in high-risk locations and contexts.

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

5. Build a Self-Sustaining Global Organisation

5.1 Strengthen the effectiveness of governance, structures and strategy by modeling and projecting best practice in governance conformance and performance, while transparently sharing learnings and expertise; reviewing and strengthening internal policies, refreshing internal and external reporting, transparency and accountability systems and publishing equality, diversity and inclusion strategy.

5.2 Bolster the productivity and efficiency of internal management systems and operations by designing and implementing an agile organisational team structure aligned to strategy, efficient and integrated; given risks associated with human rights work, evaluating and implementing measures to ensure security of information and systems; growing and strengthening internal business systems, including through the use of technology, to maximise productivity and efficiency; increasing staff training and development opportunities, and enabling professional advancement within the team; recruiting, engaging and retaining a high performing team with a diverse range of backgrounds, skills, experiences and networks to execute the strategy, supplemented by an engaged, committed network of Special Advisors, pro bono advisers, and supporters.

5.3 Develop, manage and measure programmes and projects for maximum impact: developing technical capacity to develop and independently review evaluative measures, including the indicators, metrics and programme trackers; expanding geographic reach, relevance and resonance of programmes and activities across all continents (with particular focus on the Global South and emerging markets).

5.4 Maximise the reach and scale of impact through communications and stakeholder engagement: Develop and publish a reference and style guide to refer to key areas in sport and human rights; Define institutional positioning with respect to various actors and key issues, assess and define audiences and communications goals, and launch a revised communications plan aligned to positioning and engagement priorities;

5.5 Generate stable and sustainable resourcing and revenue sources: Continue to secure operating funds, building the funding pipeline into 2023 and beyond, while developing projects that have revenue generating potential and/or represent in-kind contributions; Develop a reserve policy which ensures sufficient operating reserves as established by the Board; Evaluate and assess the creation of catalytic grant funding schemes for sport and human rights research, education and remedy programmes; Reassess the viability of a gift based discretionary endowment and continue to research and source grant funding opportunities aligned to identified programme and project areas.

Looking beyond the Centre's own work, the Centre has identified five key major issues as the Top 5 thematic issues for the world of sport and human rights in 2022:

I. Climate Action in Sport

Sport will be urged to help connect the climate and human rights agendas. Mounting threats of extreme weather, including floods, fires and rising temperatures, will increasingly impact the sporting events calendar and infrastructure, and pose greater risks to the health and wellbeing of athletes and fans, particular the young and old who are most vulnerable. The year 2022 will likely bring greater scrutiny to how sport at every level is addressing the climate crisis and making connections to responsibilities for respecting and protecting human rights.

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

There are important examples of sport leaders engaging on the climate agenda. Nearly 300 sports federations and members of the wider sport ecosystem have signed up to the UN's Sport for Climate Action initiative and have committed to reducing their climate impact, as well as advocating for responsible responses. Athlete activists are also highlighting the need for leadership on climate issues.

During 2022, sport leaders will also need to recognise and act on the links between climate change and respect for fundamental human rights. In 2021, the UN Human Rights Council officially recognised the right to a healthy environment and established a new expert mandate on climate change and human rights. What do these developments mean for sport?

Sport leaders have an opportunity to take targeted steps to scale up their own human rights due diligence in ways that account for actual and potential adverse impacts on people connected to climate change. This may cover a wide range of issues, from harms to individuals and communities relating to loss and damage of sport infrastructure, to land development decisions and use of scarce water supplies, to safety concerns for athletes relating to extreme heat, among many others.

The world of sport should also contribute to wider initiatives addressing the rights of those most vulnerable to climate change. Given that global sport has a significant emissions footprint globally, it is time for all involved to engage in constructive steps to manage the many transitions that are needed to address the climate crisis for those impacted today and for future sport loving generations to come.

II. Cementing Human Rights in Sports Governance

Calls will expand for leaders to fully integrate human rights in sport governance and culture.

Many human rights challenges facing the sport sector can be traced back to issues of governance, leadership and culture. Sports integrity and safe sport initiatives are certainly part of the solution, but human rights are much broader and integrating these concerns into the fabric of sport requires people-centric measures to address current and historical power imbalances and protect vulnerable stakeholders.

In 2022, expectations of those in leadership positions across sport will likely intensify with calls to set the tone on human rights risks and responses. That will require leading by example, and ensuring good governance and fair processes at all levels of sport. This is necessary to make governance structures fit for purpose in human rights terms.

In sport, responsible leadership is especially important. The sector is characterised by a high degree of autonomy and self-regulation on the basis that sport is much more than a commercial proposition. Indeed, the Revised European Sports Charter sets out that sport should enjoy autonomous decision-making processes and choose its leaders democratically, with governments and sports organisations recognising the need for mutual respect. In this context, if sport is truly to serve society, then autonomy should be underpinned by a strong social licence and clear systems of accountability. Those in leadership positions will need to continue to demonstrate a proactive willingness to participate in meaningful stakeholder engagement with those impacted by their decisions and to strengthen their individual and collective commitments towards the prevention and mitigation of harm. This includes sports bodies making daily efforts to gain and maintain the trust of athletes, local communities and all others they seek to represent and serve through their activities.

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

Tackling systemic issues including discrimination and sexual abuse now requires bold, empathetic and respectful leadership together with sincere levels of humility, transparency and openness within sports governance in order to create cultures that are truly fair, accessible, inclusive, and enabling. This means acknowledging, managing and mitigating conflicts of interest. It also means transforming structures and systems to ensure greater diversity and representation within governance and management frameworks, including, in searches for talent to run sports bodies, as well as the adoption of robust codes of conduct that can be relied upon. Good governance also must include independent and transparent investigations and effective remedy processes when things go wrong.

The year ahead will see continued efforts by a range of actors to develop practical tools, guidance and materials to support sports leaders in the work they must do to adopt human rights commitments, undertake due diligence, and implement robust policy, evaluation and measurement frameworks. For those willing to step up, the roadmaps and support increasingly exist to make a positive difference and strengthen the entire sports ecosystem.

III. Gender Fairness and Inclusion

Conversations on fairness and inclusion will increasingly include human rights-based approaches

The rights of transgender athletes and athletes with variations in sex characteristics will continue to be a trending sport and human rights topic in 2022. The conversation is set to move from a focus on the right to participate in competitive sport, towards how inclusion can be managed in ways that respect human rights and ensure safe and fair competition for all. Although it has been argued by some sport entities that fairness and inclusion are two irreconcilable aims under our current sport models, the challenge this year will be to move beyond these opposing views and seek innovative solutions that are, first and foremost, based on respecting the human rights of all athletes participating or competing.

The recently released IOC Framework on Fairness, Inclusion, and non-Discrimination on the basis of Gender Identity and Sex Variations provides initial guidance in that direction, which will evolve. From March 2022 onwards, International Federations (IFs) will be responsible for defining how this framework will work in practice applied to specific sports, disciplines, and events.

The IOC has committed to providing educational webinars and workshops, and more specific guidance for those who request it, in order to support IFs in reassessing and redesigning their policies and eligibility criteria in alignment with the framework's principles. Awareness raising and capacity building for national federations, coaches, and members of athletes' own teams will be key in avoiding misinterpretations and inappropriate use of the rules at the local level. The absence of such steps have caused harm to athletes and must not be repeated. Sports governance at all levels will need to ensure that human rights due diligence processes are undertaken and if unexpected harms do occur, accessible and effective remedy is provided.

2022 will also likely see a significant increase in research conducted in this emerging area, as one of the key recommendations of the IOC framework is that diverse gender identities and variations in sex characteristics should not be assumed as an unquestionable sign of disproportionate advantage nor imply unavoidable risk to other athletes. Rather, any eligibility rules should be based on ethical, credible, and peer-reviewed research. Keeping human rights approaches at the centre of these developments will be critical in ensuring positive outcomes for all involved.

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

IV. Overcoming Institutional Exclusion

Efforts to tackle institutional racism, social injustice and legacies of colonialism in sport will continue to garner global attention.

Racism, social injustice and legacies of colonialism in sport are not new, but public demands to take more effective action to address them are set to take on new urgency in 2022 and beyond.

During 2021, a number of events across every continent highlighted the prevalence and harm of racism and discrimination in sport, both on and off the field of play. Examples included relentless racial abuse targeting athletes at various competitions and online; investigations into institutional racism and exclusionary practices in sport teams and clubs; ongoing criticism and debate of athlete advocacy and activism related to social justice issues and continuous scrutiny of sport bodies related to diversity of experiences and representation in leadership roles and structures.

Despite these and other concerning developments globally, there have also been pockets of recent progress that are noteworthy. Governments and public funding bodies are becoming more engaged in providing regulatory support and more explicit guidance in addressing racism and exclusion in sport. Some sport bodies and major event organisers have made formal commitments to enable greater acknowledgement of and representation from people from historically marginalised groups, for example indigenous peoples, persons with disabilities, and women and girls. Broad debates and discussions have developed across a number of sports on universal, accessible and inclusive organisational design and representation in leadership, including from the global south and small, and island, states. There has also been growth in new commercial deals that will provide enhanced global coverage of events from traditionally underrepresented regions.

In reality, such progress is still sporadic and limited, and much more needs to be done. The challenges of lack of representation and equal access are endemic for a variety of social reasons, cultural norms, patriarchal constructs and the legacies of historical injustices and colonialism. In 2022, the sports ecosystem will see renewed calls and campaigns to bolster existing initiatives to transparently address these issues and for new strategies that take a zero tolerance approach to racism and social injustice. If sport and its corporate and broadcast partners can fulfil their responsibilities, be proactive about their duty of care, and be more inclusive, accessible and welcoming, then the foundations can be laid for transformational leadership with real impact for people and communities.

V. Mental Health and Health Inequality

Addressing ongoing health impacts of Covid-19 and fresh health issues will be a priority for the sport community.

Covid-19 continues to surge in many countries, and is of particular concern in areas with low vaccination rates. The effects of the pandemic on women's sport, public access to sport and the mostly still unknown long-term implications of Covid-19 we raised in 2021 continue to be of concern. Going into 2022, mental health and global health inequalities join this watch list.

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

The pandemic has brought mental health issues to the fore. The Tokyo Olympics saw high profile athletes pull out of events citing mental health concerns. Since 2020 athlete unions have pushed for athletes, like other workers, to be protected under ILO standards, and for recognition of the importance of mental health. With many of the world's largest sporting events convening this year, 2022 is likely to see more athletes speak up and lobby for their mental health, opening the door for workers, volunteers and others to do the same. Pressure will increase on sport federations, sponsors and others in sport to take seriously and address the mental health of athletes.

Global health inequalities drawn into sharp focus by the pandemic will also be a priority in 2022, including addressing their impacts on global sport events and athletes. The Africa Cup of Nations has been impacted by serious outbreaks of Covid-19 depleting teams' starting line-ups. This led the hosting government of Cameroon to increase testing in a bid to encourage more fans to attend matches. Access to vaccines in the Global South will remain a challenge that needs to be met with urgency and investment this year.

For the (at the time of publication) upcoming Beijing Winter Olympics, whilst vaccination will not be mandatory for athletes, those not vaccinated will face a full 21 days in quarantine - significantly affecting their preparations for the event, and will disproportionately affect athletes from countries with low vaccination rates, many of them in the Global South. While athletes were prioritised for vaccination ahead of the Tokyo 2020 Olympic Games, it is unclear whether this will be true for Beijing, or whether this is warranted given the urgency of prioritising at-risk individuals.

The Australian Open controversy over Novak Djokovic and his deportation from Australia raises questions over whether athletes should be offered exemptions to travel when much of the world continues to face quarantines and other constraints, and are a reminder of the ongoing challenge of coordinating rules around events with host government regulations. Vaccination requirements and exemptions for sporting events in 2022 highlight wider health inequalities in society and will likely to continue to be scrutinised.

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 2021 the trustees were Ron Popper, Frances House, Tim Soutar, Moya Dodd, Dorcas Amakobe, Diana Chavez, Nicole Dryden, Vincent Gaillard, Phillip Jennings, Payoshni Mitra, Walter Palmer, Moira Thompson Oliver, and Brent Wilton. Ron Popper and Frances House resigned on 1 July 2021. Tim Soutar and Moya Dodd resigned on 8 July 2021. Dorcas Amakobe, Diana Chavez, Nicole Dryden, Vincent Gaillard, Phillip Jennings, Payoshni Mitra, Walter Palmer, Moira Thompson Oliver, and Brent Wilton were appointed on 8 July 2021.

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, diverse professional backgrounds, and commitment to the Centre's mission. Trustees are required to declare any possible conflicts of interest and the Centre maintains a register of interests. When recruiting for any new trustee, the Centre, through its governance processes, 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 as part of proactive succession planning.

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

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) and governed by a board of nine trustees. Trustee meetings take place at least four times a year, usually by phone; though there were nine board meetings in 2021. 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. Details of the Centre's governance structure, code of conduct, governance handbook, and policy handbook are published on the Centre's website, and the Centre's annual business plan includes an organisation chart.

The sole member of the charity is "Centre Pour Le Sport Et Les Droits De L'Homme" (CSHR Switzerland), a not for profit association incorporated in Geneva, Switzerland. CSHR Switzerland replaced the Institute for Human Rights and Business (IHRB) as the charity's sole member on 8 July 2021. The purpose and articles of association of CSHR Switzerland are fully aligned to the charity's objects. The trustees of the charity are also the directors of CSHR Switzerland. CSHR Switzerland was formed on 8 July 2021 by seven members: the Government of Switzerland (Federal Department of Foreign Affairs); the International Trade Union Confederation; the International Organisation of Employers; the Commonwealth Games Federation; Human Rights Watch, the World Players Association, and IHRB. The International Labour Organisation and the Office of the UN High Commissioner for Human Rights are Permanent Observers to the Association, with their roles embedded CSHR Switzerland's Articles of Association. The directors of CSHR Switzerland are appointed by its members on the recommendation of a multi-stakeholder nominations committee drawn from the Centres's Advisory Council which 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.

As the charity's sole member, CSHR Switzerland appoints the trustees of the charity, and has appointed all of the directors of CSHR Switzerland to the board of the charity.

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.

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Centre's core staff (employees and consultants working on at least a 50% basis with the Centre) during 2021 were:

- L. Amis (Senior Advisor, Mega-Sporting-Events) (Employee, UK)
- A. Biscoe (Head of Programmes and Partnerships) (Employee, Switzerland)
- G. Battaglia (Head of Policy and Outreach) (Employee, Switzerland)
- J. Brown (Operations and Governance Manager (Employee, United Kingdom)
- K. Craig (Senior Advisor, Remedy) (Employee, UK)
- M. Diakite (Office Administrator) (Consultant, France)
- D. Grevemberg (Chief Innovation and Partnerships Officer) (Employee, United Kingdom)
- M. Harvey (Chief Executive) (Employee, Switzerland)
- C. Wilton-Magras (Project Manager (Events, Operations, Engagement)) (Employee, United Kingdom)
- T. Prado (Child Rights and Gender Advisor) (Consultant, Brazil)
- J. Randall (Communications Officer) (Consultant, Spain)
- W. Rook (Deputy Chief Executive and Chief Operating Officer) (Employee, United Kingdom)
- D. Rozga (Head of Child Rights) (Consultant, United States)
- S. Stevenson (Head of Safeguarding and Protection) (Consultant, United States)
- M. Stone (Head of Communications) (Employee, United Kingdom)
- E. Walley (Digital Communications Officer) (Employee, United Kingdom)

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)
- M. Gibbs (Special Advisor) (Consultant, Switzerland)

The charity maintains a published Recruitment Policy and works with both a human resources consultant (Fitzgerald HR) and a people and culture consultant (Unleashed). Staff are the Centre's greatest asset and the Centre annually reviews the salary levels for its key personnel using the job market in order to be competitive with professional roles in the international NGO, charitable and think tank sectors. Pay reflects the need to attract and retain specialist staff with the leadership, experience, skills and knowledge required to contribute to the work of a dynamic and influential organisation operating in a challenging political context and seeking to build a movement. 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.

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

- D. Alfrey
- R. Ayers
- M. Dodd
- H. St. Dennis
- A. Farkas Karageorgos
- P. Khurana
- O. Maiyegun
- J. Morrison
- D. Rutherford
- T. Soutar
- S. Stevenson
- A. Sparrow

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

- M. Zalaznik

The Special Advisors model will be revised and clarified in 2022.

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

Trustees

R J D Popper (resigned 1.7.21)
F B House (resigned 1.7.21)
T Soutar (resigned 8.7.21)
M Dodd (resigned 8.7.21)
B Wilton (appointed 8.7.21)
D Chavez (appointed 8.7.21)
D Amakobe (appointed 8.7.21)
M L Thompson Oliver (appointed 8.7.21)
N Dryden (appointed 8.7.21)
P Mitra (appointed 8.7.21)
P Jennings (appointed 8.7.21)
V Gaillard (appointed 8.7.21)
W Palmer (appointed 8.7.21)

Auditors

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

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

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.

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:

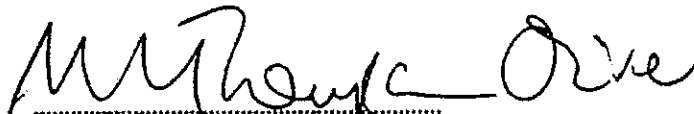
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

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 20 September 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'M L Thompson Oliver', written over a dotted line.

M L Thompson Oliver - 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 2021 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 2021 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.

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: 23.9.2022

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	<u>1,183,309</u>	<u>1,002,963</u>	<u>2,186,272</u>	<u>1,599,123</u>
EXPENDITURE ON					
Raising funds	4	11,556	-	11,556	12,258
Charitable activities	5				
Sport and human rights		<u>881,679</u>	<u>649,624</u>	<u>1,531,303</u>	<u>1,107,000</u>
Total		<u>893,235</u>	<u>649,624</u>	<u>1,542,859</u>	<u>1,119,258</u>
NET INCOME		290,074	353,339	643,413	479,865
RECONCILIATION OF FUNDS					
Total funds brought forward		321,076	196,352	517,428	37,563
TOTAL FUNDS CARRIED FORWARD		<u><u>611,150</u></u>	<u><u>549,691</u></u>	<u><u>1,160,841</u></u>	<u><u>517,428</u></u>

The notes form part of these financial statements

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

**BALANCE SHEET
31 DECEMBER 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	12	7,615	-	7,615	5,694
CURRENT ASSETS					
Debtors	13	642,146	469,696	1,111,842	375,792
Cash at bank		124,089	79,996	204,085	241,582
		<u>766,235</u>	<u>549,692</u>	<u>1,315,927</u>	<u>617,374</u>
CREDITORS					
Amounts falling due within one year	14	(162,700)	(1)	(162,701)	(105,640)
NET CURRENT ASSETS		<u>603,535</u>	<u>549,691</u>	<u>1,153,226</u>	<u>511,734</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>611,150</u>	<u>549,691</u>	<u>1,160,841</u>	<u>517,428</u>
NET ASSETS		<u>611,150</u>	<u>549,691</u>	<u>1,160,841</u>	<u>517,428</u>
FUNDS	16				
Unrestricted funds				611,150	321,076
Restricted funds				<u>549,691</u>	<u>196,352</u>
TOTAL FUNDS				<u>1,160,841</u>	<u>517,428</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 20 September 2022 and were signed on its behalf by:


M L Thompson Oliver - Trustee

The notes form part of these financial statements

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(31,674)</u>	<u>210,358</u>
Net cash (used in)/provided by operating activities		<u>(31,674)</u>	<u>210,358</u>
 Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(5,823)</u>	<u>(4,056)</u>
Net cash used in investing activities		<u>(5,823)</u>	<u>(4,056)</u>
 Cash flows from financing activities			
Increase/(Decrease) in group creditors		<u>-</u>	<u>(162,737)</u>
Net cash provided by/(used in) financing activities		<u>-</u>	<u>(162,737)</u>
 Change in cash and cash equivalents in the reporting period		<u>(37,497)</u>	<u>43,565</u>
Cash and cash equivalents at the beginning of the reporting period		<u>241,582</u>	<u>198,017</u>
 Cash and cash equivalents at the end of the reporting period		<u><u>204,085</u></u>	<u><u>241,582</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 2021**

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

	2021 £	2020 £
Net income for the reporting period (as per the Statement of Financial Activities)	643,413	479,865
Adjustments for:		
Depreciation charges	3,902	2,409
Increase in debtors	(736,050)	(332,176)
Increase in creditors	57,061	60,260
Net cash (used in)/provided by operations	<u>(31,674)</u>	<u>210,358</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.21 £	Cash flow £	At 31.12.21 £
Net cash			
Cash at bank	241,582	(37,497)	204,085
	<u>241,582</u>	<u>(37,497)</u>	<u>204,085</u>
Total	<u>241,582</u>	<u>(37,497)</u>	<u>204,085</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 2021**

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 Ireland', the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting 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 2021**

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 2021**

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.

Leasing Commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

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

3. DONATIONS AND LEGACIES

	2021	2020
	£	£
Business donations	144,126	167,091
Foundation grants	1,319,186	611,192
Government grants	322,930	310,947
Sports body donations	400,030	509,893
	<u>2,186,272</u>	<u>1,599,123</u>

The conditions attached to the recognised government grants of £322,930 (2020 - £310,947) 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.

4. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Consultancy	-	6,129
Wages	11,556	6,129
	<u>11,556</u>	<u>12,258</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Sport and human rights	<u>962,331</u>	<u>568,972</u>	<u>1,531,303</u>

Comparatives for the year ended 31 December 2020:

	£	£	£
Totals	<u>927,408</u>	<u>179,592</u>	<u>1,107,000</u>

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

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

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021	2020
	£	£
Staff costs	564,627	456,918
Consultancy	256,674	305,727
Reports & other communications	14,522	51,282
Other costs	126,508	113,481
	<u>962,331</u>	<u>927,408</u>

7. SUPPORT COSTS

	Management and administration	Finance	Information technology	Governance costs	Totals
	£	£	£	£	£
Sport and human rights	<u>512,123</u>	<u>1,558</u>	<u>52,791</u>	<u>2,500</u>	<u>568,972</u>
Comparatives for the year ended 31 December 2020:					
	£	£	£	£	£
Totals	<u>156,940</u>	<u>1,473</u>	<u>18,679</u>	<u>2,500</u>	<u>179,592</u>

8. NET INCOME/(EXPENDITURE)

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

	2021	2020
	£	£
Auditors' remuneration	2,500	2,500
Depreciation - owned assets	<u>3,902</u>	<u>2,410</u>

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

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

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

10. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	685,277	455,724
Social security costs	42,283	43,302
Other pension costs	41,678	30,197
	<u>769,238</u>	<u>529,223</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 £339,681 (2020 - £341,601). 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:

	2021	2020
Staff	<u>10</u>	<u>5</u>

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

	2021	2020
£60,001 - £70,000	1	-
£70,001 - £80,000	1	-
£80,001 - £90,000	1	1
£100,001 - £110,000	1	-
£210,001 - £220,000	1	-
£240,001 - £250,000	-	1
	<u>5</u>	<u>2</u>

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

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

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2021	1,843	8,284	10,127
Additions	1,681	4,142	5,823
	<u>3,524</u>	<u>12,426</u>	<u>15,950</u>
At 31 December 2021			
DEPRECIATION			
At 1 January 2021	92	4,341	4,433
Charge for year	406	3,496	3,902
	<u>498</u>	<u>7,837</u>	<u>8,335</u>
At 31 December 2021			
NET BOOK VALUE			
At 31 December 2021	<u>3,026</u>	<u>4,589</u>	<u>7,615</u>
At 31 December 2020	<u>1,751</u>	<u>3,943</u>	<u>5,694</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	926,358	236,246
Other debtors	36,671	224
Accrued income	137,277	121,382
Prepayments	11,536	17,940
	<u>1,111,842</u>	<u>375,792</u>

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

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

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	27,960	47,598
Amounts owed to group undertakings	-	7,854
Social security and other taxes	18,923	8,128
Other creditors	482	-
Accrued expenses	2,500	3,397
Deferred income	112,836	38,663
	<u>162,701</u>	<u>105,640</u>

The deferred income brought forward from 2020 of \$50,000 was released in the year.

Deferred income as at 31 December 2021 comprises donations received in the period of CHF170,000. The donations were made for activities in 2022.

15. LEASING AGREEMENTS

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

	2021	2020
	£	£
Within one year	3,949	3,949
Between one and five years	8,886	12,835
	<u>12,835</u>	<u>16,784</u>

16. MOVEMENT IN FUNDS

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
Unrestricted funds			
General fund	321,076	290,074	611,150
Restricted funds			
Sport and human rights	196,352	353,339	549,691
TOTAL FUNDS	<u>517,428</u>	<u>643,413</u>	<u>1,160,841</u>

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

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

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	1,183,309	(893,235)	290,074
Restricted funds			
Sport and human rights	1,002,963	(649,624)	353,339
TOTAL FUNDS	<u>2,186,272</u>	<u>(1,542,859)</u>	<u>643,413</u>

Comparatives for 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>

Comparative 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>

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

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

16. MOVEMENT IN FUNDS - continued

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).

17. RELATED PARTY DISCLOSURES

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

There were no related party transactions for the year requiring disclosure.

At the beginning of the period the charity's ultimate parent company was Institute For Human Rights and Business Limited (IHRB) a charity incorporated in England and Wales (No: 06882940). The charity left the IHRB group in July 2021 and became a subsidiary of Centre Pour Le Sport Et Les Droits De L'Homme, an association constituted in Switzerland.

18. CONTINGENT ASSETS

The charity has been awarded grants totalling £415,574, which are for time periods that commence after the balance sheet date. As the charity is presently unable to receive or expend these funds they are not recognised in income in the reporting period.