

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

REPORT OF THE TRUSTEES AND
AUDITED CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023
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 2023**

	Page
Report of the Trustees	1 to 51
Report of the Independent Auditors	52 to 56
Consolidated Statement of Financial Activities	57
Consolidated Balance Sheet	58
Consolidated Cash Flow Statement	59
Notes to the Consolidated Cash Flow Statement	60
Notes to the Consolidated Financial Statements	61 to 72

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

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 2023. 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

Sport provides a common framework that joins the global community around a common set of aspirational values, while showcasing the boundless achievements of individuals and teams to overcome adversity. Yet a gap remains between the promise and reality of sport for many people from the grassroots to the elite and professional levels. Various experiences in sport reveal that where individuals have been deprived of voice and agency, or where significant power imbalances exist, people have become more vulnerable to harm which has a detrimental effect on the legitimacy and credibility of the entire sports ecosystem. The Centre for Sport and Human Rights (the "Centre") exists to close the gap between the promise and the reality of sport. Through developing and maintaining a social licence rooted in respect for human rights, sport and its unparalleled reach can be further leveraged in the interests, and with the participation, of all those affected.

A venture building on decades of work by many parties, the Centre is a human rights organisation for the world of sport. In 2023 the Centre marked five years of operations and this report is its fifth annual trustees' report. The report describes how the Centre has carried out its purposes for the public benefit over the past 12 months, with the goal to help people, including funders and beneficiaries, understand why and how the Centre does what it does. The report includes descriptions of the Centre's programmes, significant activities, and charitable works, as well as outlining plans for future periods and providing an overview of the Centre's structure, governance and management. Recognising five years of the Centre, this report takes an expansive approach to describing how the Centre works, before outlining what the Centre does.

MISSION

First proposed in 2015, a multi-stakeholder initiative came together to develop an evidence base and mandate for a new organisation dedicated to the specific human rights dimensions of sport. An outcome of that process, the Centre launched in 2018 with a mission to "advance a world of sport that fully respects and promotes human rights" by "independently sharing knowledge, building capacity and strengthening the accountability of all actors involved in sport including by enabling collective action and by promoting the implementation of the Sporting Chance Principles". Following three years of incubation by the Institute for Human Rights and Business (IHRB), the Centre became fully independent and gained increased visibility in 2021, adopting a four-year strategic plan "Convergence 2025" premised on generating awareness, building capacity, and creating lasting value.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

Underpinned by a commitment to international human rights and labour standards, the Centre delivers activities across the realms of day-to-day sport and mega-sporting events. A centre of expertise, the Centre convenes a network of significant institutions representing diverse interests from sports, business, trade unions, governments, intergovernmental and non-governmental organisations. Stewarded by Mary Robinson as Founding Chair, the Centre has a unique governance structure with the Office of the UN High Commissioner for Human Rights (OHCHR) and the International Labour Organisation (ILO), formally part of its governance alongside peak global bodies representing workers, employers, and athletes. The Centre is now a specialist human rights agency headquartered in Geneva, Switzerland, working to bring all actors in the sport ecosystem together to understand and act upon their roles and responsibilities - requiring a strong and iterative focus on building trust, conducting outreach, and deepening engagement. Governed by an independent board of directors, the Centre is a nonprofit organisation dedicated to fulfilling its mission for the benefit of people and communities affected or impacted by sport, namely: athletes, workers, communities, fans, volunteers, coaches, officials, administrators, and journalists, with a particular focus on the rights of at-risk, vulnerable and historically disadvantaged groups.

The Centre's mission is supported by three Patrons: Mary Robinson, former President of Ireland and former UN High Commissioner for Human Rights; Guy Ryder, former Director General of the ILO; and Dr Harry Edwards, renowned sociologist and founder of the Olympic Project for Human Rights.

PRINCIPLES:

The Sporting Chance Principles are referenced in the Centre's mission and its Articles of Association. Through its work, the Centre works towards the fulfilment of these principles:

Preamble:

Sport relies on a rules-based system, fair play, respect and the courage, cohesion, support and goodwill of society in all its facets, including athletes, fans, workers, volunteers and local communities, as well as governments, businesses large and small, the media and sports bodies. The foundational principles of the world's preeminent sports bodies speak to universal humanitarian values, harmony among nations, solidarity and fair play, the preservation of human dignity, and commitment to non-discrimination. These values have much in common with international human rights instruments, principles and standards. Recognising that there is a generation of work to be done to fully align the world of sport with the fundamental principles of human dignity, human rights, and labour rights; the Advisory Council of the Centre for Sport and Human Rights are committed to working towards the fulfilment of these Sporting Chance Principles.

1. Sport has inherent power to create positive change.

Sport can help promote human rights and sustainable development, and foster cooperation, solidarity, fairness, social inclusion, education and health at the local, regional and international levels. To realise this potential, it is essential that the protection of and respect for human rights are embedded within the governance and operations of sport, and that the policies, systems, and practices of all actors regularly evolve to reflect the continually developing human rights landscape. This should also be the starting point for engaging with critical issues such as integrity, equality, development, and fair play.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

2. Internationally recognised human rights apply.

The governance and delivery of sport should at all times be based on international human rights instruments, principles and standards, including those expressed in the UN Guiding Principles on Business and Human Rights, the OECD Guidelines on Multinational Enterprises, the ILO Declaration on Fundamental Principles and Rights at Work, and the ILO Tripartite Declaration on Principles Concerning Multinational Enterprises and Social Policy, as well as those that may apply to potentially vulnerable or marginalised groups such as the UN Convention on the Rights of the Child.

3. All actors involved in sport commit to internationally recognised human rights.

All actors involved in sport should commit to protecting and respecting internationally recognised human rights through their activities and business relationships. Harms that do occur should be addressed. All actors should strive to act responsibly, through their governance, through proper safeguarding, and through protecting/respecting the rights of all stakeholders including athletes, fans, communities, workers, children, volunteers, journalists, human rights defenders, and potentially marginalised groups.

4. Human rights are taken into account at all times.

All actors involved in sport should identify, prevent, mitigate, and account for how they address their impacts on human rights through a robust and ongoing process of human rights due diligence. This applies to any actor involved in the delivery of sporting events at each stage of their lifecycle from bidding, bid evaluation, planning, development, delivery, staging to legacy, as well as throughout the entire sport value chain.

5. Affected groups have a voice in decision-making.

Principled and practical ways should be found to strengthen the voice of all those affected by sport, including athletes, fans, communities, workers, children, volunteers, journalists, human rights defenders, and potentially marginalised groups, through meaningful and ongoing engagement. Special efforts should be made to engage with vulnerable and hard to reach groups, and address any discrimination or failure to protect, respect and uphold enabling rights.

6. Access to remedy is available.

Effective remedy should be available to those whose human rights are negatively impacted by the activities or business relationships of the actors involved in sport, including during any stage of a mega-sporting event lifecycle. Governments, trade unions, national human rights institutions, OECD National Contact Points, corporate partners, civil society groups, and sports bodies should coordinate and collaborate on this issue.

7. Lessons are captured and shared.

Lessons learned with regard to human rights successes and failures of the activities and business relationships of the actors involved in the governance and delivery of sport, including throughout a mega-sporting event lifecycle, should be captured, disclosed and shared in transparent ways to raise standards and improve practices in order to prevent a recurrence of adverse human rights impacts over time.

8. Stakeholder human rights capacity is strengthened.

To address human rights risks and opportunities, governments, sports bodies, organising committees and other key stakeholders involved in the governance and delivery of sport should develop human rights knowledge and capacity, and seek expert advice as required.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

9. Collective action is harnessed to realise human rights.

To help all actors involved in sport continue to be a source of inspiration for decades to come, all stakeholders should forge collective solutions to address human rights challenges that are beyond the capacity of any single stakeholder to resolve. All actors should work collectively to coordinate, support, and develop alignment between the world of sport and international human rights instruments, principles, and standards.

10. Bidding to host mega-sporting events is open to all.

All nations and localities should be able to bid to host mega-sporting events and bring these celebrations of human achievement to their people, provided that in doing so they demonstrate their commitment to meeting their responsibilities and obligations under relevant international human rights instruments, principles, and standards in relation to the event.

SCOPE:

In fulfilling its purpose, the Centre's Articles of Association restrict its scope to the promotion of human rights as recognised as a charitable purpose by the Charity Commission. While there are many ways to promote human rights, as a UK charity the Centre follows Charity Commission guidance, including noting that the promotion of human rights must be: (i) beneficial to communities and (ii) analogous with a concern for "moral or spiritual welfare and improvement". A charity that exists to promote human rights "must identify the code or codes of human rights which it is seeking to promote" - in the Centre's case this means the promotion of international human rights and labour rights instruments, principles and standards, including as referenced in the Sporting Chance Principles.

As such, the Centre's scope is restricted in its statutes to the following objects: "promoting human rights (including as set out in the Universal Declaration of Human Rights, subsequent United Nations conventions and declarations, and other international human rights instruments, principles and standards) through and throughout the world of sport (in accordance with the Sporting Chance Principles) by all or any of the following means:

- I. monitoring abuses of human rights;
- II. obtaining redress for the victims of human rights abuse;
- III. relieving need among the victims of human rights abuse;
- IV. research into human rights issues;
- V. educating the public about human rights;
- VI. providing technical advice to government and others on human rights matters;
- VII. contributing to the sound administration of human rights law;
- VIII. commenting on proposed human rights legislation;
- IX. raising awareness of human rights issues;
- X. promoting public support for human rights;
- XI. promoting respect for human rights among individuals, corporations, other organisations and enterprises;
- XII. international advocacy of human rights;
- XIII. eliminating infringements of human rights."

These are based on the model objects for a human rights charity set out in Charity Commission guidance, and define the maximum extent of what the Centre can do from a regulatory perspective, while enabling sufficient flexibility within those limits to determine a specific mandate.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

MANDATE:

Within its scope, the Centre determines its mandate with reference to its mission and to the objectives of the institutions that established the Centre. The intentions of the organisations that came together to establish the Centre were set out in a joint statement by OHCHR, the ILO, the International Trade Union Confederation (ITUC), and the International Organisation of Employers (IOE), together with the Government of Switzerland (Federal Department of Foreign Affairs (FDFA)); the Commonwealth Games Federation (CGF); Human Rights Watch (HRW); the World Players Association (World Players); and IHRB. The statement declares that "the Centre shall:

1. Seek to realise a world of sport that fully respects, upholds and promotes human rights in accordance with the Sporting Chance Principles.
2. Be independent, rooted in international human rights standards, and committed to advancing the human rights agenda linked to sport at all levels.
3. Work collectively by engaging and supporting the efforts of all actors in the global sport ecosystem, including people and communities affected by sport, sports bodies, sport event organisers, governments, intergovernmental organisations, sponsors, broadcasters and other commercial partners, civil society including trade union representatives and members, and employers and their associations.
4. Prioritise the rights of affected persons and groups in the Centre's strategy and activities, focussing on those who make sport happen: athletes, workers, fans, communities, volunteers, officials, and the press.
5. Influence and convene actors across the entire sport ecosystem and harness their collective commitments and efforts to effectively address urgent and complex human rights challenges affecting people involved in and impacted by sport, and involve them in the solutions.
6. Foster positive opportunities that generate sustainable societal change by generating awareness, building capacity and creating shared value throughout the world of sport.
7. Act in accordance with, uphold and collectively nurture the values of being trustworthy, legitimate, innovative, collaborative, and enabling.
8. Create safe spaces for courageous and ambitious dialogue and brave and bold collective action rooted in international human rights standards, mobilising all actors in sport.
9. Catalyse an emerging field on sport and human rights, continually scanning the horizon to develop evidence and strategies to address the challenges and opportunities ahead.
10. Commit to implementing the highest standards of good governance, independence, transparency and accountability.
11. Be evidence-led and grounded in existing bodies of credible research and knowledge.
12. Provide publicly accessible resources and services as a public good.
13. Seek to work through consensus in all formal bodies of the Centre while at all times upholding the independence of the Centre."

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

With this statement providing the Centre with a compass in formulating its strategy, some of the Charity Commission's prescribed objects therefore align more with the Centre's work than others. When it comes to applying the objects, the Centre's emphasis is primarily on "promoting respect for human rights by individuals and corporations" - with corporations understood by the Centre to include sports bodies and other analogous non-state actors within scope of the UN Guiding Principles on Business and Human Rights (UNGPs). Other Centre activities align with "providing technical advice to government and others on human rights matters" and "raising awareness of human rights issues". To a lesser degree, some activities also align with "educating the public about human rights"; "promoting public support for human rights"; and "research into human rights issues". This emphasis is designed to support the Centre's unique role as a convener and facilitator, and reflect that the Centre itself is the product of a multi-year multi-stakeholder process. This emphasis may change over time as the Centre responds to its external environment and takes direction from its stakeholders and beneficiaries and as its strategy evolves. Given its mandate, the Centre's emphasis is much less on "international advocacy of human rights"; "monitoring abuses of human rights"; "contributing to the sound administration of human rights law"; and "commenting on proposed human rights legislation" - for these elements the Centre plays a more supporting role with other actors that take the lead on this type of work. Further, given mutual exclusivities, the Centre is not presently set up to work on directly "obtaining redress for the victims of human rights abuse"; "relieving need among the victims of human rights abuse"; and "eliminating infringements of human rights".

VALUES:

The Centre is committed to embodying values that nurture and project a positive working culture at all levels by being trustworthy, legitimate, innovative, collaborative, and enabling. Through the Centre's work to date, the organisation has particularly focussed on demonstrating the first two values in this continuum - trustworthiness and legitimacy. As the Centre is now more established, the opportunity now presents itself to demonstrate greater innovation and collaboration over next phases of work. Demonstrating innovation and collaboration are therefore an important dimension of the Centre's current objectives and aims.

APPROACH:

The Centre was proposed, incubated and established by IHRB, and its approach remains rooted in the business and human rights movement. The Centre would not exist without the political and financial support of the Government of Switzerland - for whom the Centre is a component of its business and human rights strategy. Here it is relevant to note that the Centre is directly referenced in the Swiss Government's National Action Plan on Business and Human Rights, with Swiss support for the Centre illustrated as an example of how Switzerland operationalises its responsibilities under the UNGPs. These business and human rights foundations are a core consideration for the Centre and underpin an approach based on engagement and dialogue, and a focus on the human rights responsibilities of non-state actors (including sports bodies and companies) to undertake human rights due diligence in accordance with the UNGPs. This means that the Centre's approach is, like its ecosystem model, people-centred and institutionally-focussed. In practice this entails a focus on the responsibilities of institutional actors in sport to respect human rights, including through commitments to ongoing and effective stakeholder engagement and human rights due diligence.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

In defining objectives and aims, the Centre's approach is inspired by Professor John Ruggie's definition of "principled pragmatism" - which entails directing efforts to where it can deliver most effectively for people. In Ruggie's words this means: "An unflinching commitment to the principle of strengthening the promotion and protection of human rights as it relates to businesses, coupled with a pragmatic attachment to what works best in creating change where it matters most-in the daily lives of people." Such an approach requires the Centre to be clear about what it does and what it doesn't do. In its published Operational Principles, the Centre sets out how the organisation prioritises its activities and differentiates itself from partners. These principles set out that:

- The Centre is not neutral when it comes to human rights and in the face of abuses. Where harms arise linked to sport and sporting events, the Centre is solutions-oriented and focused on corrective action, remedy, and ways to strengthen human rights procedures to prevent recurrences of harm.
- The Centre recognises that human rights violations arise from power imbalances and to treat all stakeholders equally fails to acknowledge pre-existing inequities. The Sporting Chance Principles explicitly underscore the importance that affected groups have a voice in decision-making in matters that affect them, parity of information and access to effective remedy where their human rights are negatively impacted.
- The Centre values constructive engagement and positions itself as equidistant from all stakeholders in the ecosystem and is careful in communication. This enables the Centre to have difficult but honest conversations with all parties, including with sport entities and others in the sport ecosystem that show commitment to positive human rights change.
- To preserve independence, the Centre does not directly work on active or acute human rights cases. The reason for this is that: (a) the Centre convenes solutions-focused conversations and conducts capacity-building initiatives with sports bodies - work that is not viable if the Centre is also directly or indirectly representing affected people, and such mutual exclusivities can not be reconciled within one organisation; (b) the Centre seeks to have constructive dialogue with all stakeholders on systemic solutions and cannot take a partisan role in ongoing legal/quasi-legal matters at the same time; (c) the Centre is well positioned to learn from the experience of affected persons and cases and can generate learning derived from remedy processes, develop tools, and push for systemic change, without engaging directly in investigations, complaints or disputes; (d) the Centre's networks - individually or collectively - may have leverage and influence that can increase opportunities for a positive outcome in certain cases - where a case has strategic value the Centre can play a convening role in bringing stakeholders together to explore solutions, but does not need to be active directly; (e) the Centre is not established, governed or licenced to provide legal advice or direct assistance to affected persons.
- The Centre has a mandate for collective action, encouraging the creative deployment of different skill sets and types of interventions to tackle human rights risks and to leverage opportunities. Where gaps need to be filled the Centre assists by co-designing solutions. Where Advisory Council members and others are better positioned to achieve quick wins for people, the Centre avoids duplication and instead amplifies their work where it is appropriate and safe for affected people.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

- The Centre works with sports bodies as a priority because they have a responsibility to respect human rights which most do not yet acknowledge or implement. Sport's potential to deliver results for people makes working with sport bodies to implement respect for human rights a key imperative. The calls the Centre makes for sport to harness opportunities, promote human rights, and create lasting value should never be at the expense of, or as a substitute to, first avoiding harm.
- Within the ecosystem, the Centre is positioned as a steward of responsible sport. In accordance with its statutes, the Centre's role is sport specific, meaning that the Centre does not campaign on human rights issues outside the context of sport, sport events and their legacies, or pursue 'sport for development and peace' efforts.
- The Centre does not actively advocate for new international standards at the governmental or intergovernmental level linked to sport. The Centre keeps across such initiatives where they relate to strategic priorities and participate in relevant processes through submissions or other contributions, but advocacy is not a main priority and the Centre does not instigate such work, instead allowing expert partners in the ecosystem to lead. Rather, the Centre's focus is for the recognition, progressive realisation and implementation of existing international standards.

This approach influences the culture of the Centre and informs the design of strategy.

THEORY OF CHANGE:

In practice, the Centre's work is brought to life via its strategic plan - Convergence 2025. Launched in 2021, Convergence 2025 outlines the Centre's theory of change and strategic priorities. The strategy itself is the outcome of a lengthy period of stakeholder engagement and consultation with the board. Drafted by the Centre's management team, Convergence 2025 was adopted as the strategy by the board and endorsed by the general members of the charity's parent association.

By engaging, influencing and convening actors across the entire sports ecosystem and harnessing their collective commitment and efforts to uphold the 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 pillars:

(I) 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.

(II) 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.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

(III) 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.

All Centre activities align with the theory of change.

COLLECTIVE OUTCOMES:

The mandate of the Centre and the expectations on it to have real impact in the world of sport are vast, while its resources remain limited. The Centre therefore aims to work as a catalyst, convenor, force-multiplier, and enabler - working with and through other institutional actors to grow its impact. For a relatively new organisation in an emerging field, it is working to mainstream awareness of human rights across the sports ecosystem and build the capacity of institutional actors in sport to better respect and protect people's rights in its activities and its events.

The ultimate beneficiaries of the Centre's work are the people impacted by the entire sports ecosystem, including athletes, coaches, communities, fans, workers, volunteers, administrators, and the press.

The following list of 'collective outcomes' are included in the strategy and represent the outcomes that the Centre believes should be pursued by all actors in the sports ecosystem seeking together to realise a world of responsible sport:

A. Knowledge - Through the voices of affected groups, consistent evidence-based and positive impact cases, the sport ecosystem is aware of sport's potential and actual harms and commits to prevent them.

B. Leadership - Sports bodies and sporting events organisers conduct human rights due diligence, and in consultation with affected groups, change harmful and discriminatory policies and practices and implement prevention policies and mechanisms.

C. Culture - Sports bodies and sporting events organisers cultivate, practice and promote a "do no harm" ethos and environment.

D. Regulation - All governments and sports bodies have regulations in place which ensure access to effective remedy and accessible grievance mechanisms for individuals who experience abuses linked to sport.

E. Representation - Affected groups involved in sport have awareness of their rights, voice and access to widely available representation, support to ensure meaningful engagement, and sports bodies are equipped to properly address remedy.

F. Resolution - Effective and enduring human rights compliant judicial and non-judicial adjudication mechanisms are in place at national, transnational and international levels to address sport related harms. Lessons are captured to ensure systemic change.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

G. Promotion - Human rights is harnessed for sport to do no harm and sport is harnessed to promote human rights in specific areas such as nondiscrimination, freedom of expression, and participation in decision-making, among others.

H. Development - Sports bodies and sporting events have the tools to be enablers of sustainable development and become more sustainable by embedding human rights commitments and practices.

I. Legacy - Sporting events and programmes leave a sustainable positive human rights legacy for people and communities in host cities/nations/ countries, while positively influencing systemic changes in wider society.

All Centre activities align with contributing to one or more of these 'collective outcomes'.

STRATEGIC PRIORITIES:

Based on the theory of change and collective outcomes, in 'Convergence 2025' the Centre identifies five strategic priorities to work towards over the period 2021-2025, each with a defined approach:

(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.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

(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.

ACTIVITY AREAS:

Each of the five strategic priorities are broken down into five activity areas in Convergence 2025. The Centre's activities in any given year are aligned in an annual business plan to these 25 activity areas, defined as follows:

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.
- 1.2 Develop and promote the use of human rights resources for Mega-Sporting Events at all stages of the event lifecycle.
- 1.3 Cultivate multi-sector research on sport and human rights.
- 1.4 Build a global library of sport and human rights case studies.
- 1.5 Launch an educational network and virtual learning platform.

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.
- 2.2 Strengthen Mega-Sporting Event host actor human rights commitments.
- 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.
- 2.4 Strengthen governmental and intergovernmental sport and human rights policies and frameworks.
- 2.5 Collaborate with standards and professional advisory bodies to support and evolve standards of best practice.

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

- 3.1 Facilitate meaningful engagement and participation of affected groups.
- 3.2 Enrol and recognise institutional actors across the sports ecosystem.
- 3.3 Cultivate collective action on challenging areas of mutual interest that will benefit from multilateral cooperation.
- 3.4 Establish strategic alliances and partnerships across the sports ecosystem.
- 3.5 Convene fora to take stock, build connections and collectively address challenges and opportunities.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

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.
- 4.2 Support Mega Sporting Events in addressing grievances and remedy.
- 4.3 Collaborate with governments and intergovernmental bodies to ensure protection, promotion and fulfilment of human rights with remedy in sport.
- 4.4 Develop the capacity of professional advisors and other actors to support and evolve standards of best practice.
- 4.5 Engage, support and promote the voices of affected persons in developing standards, case studies and recommendations.

5. Build a Self-Sustaining Global Organisation

- 5.1 Strengthen the effectiveness of governance, structures and strategy.
- 5.2 Bolster the productivity and efficiency of internal management systems and operations.
- 5.3 Develop, manage and measure programmes and projects for maximum impact.
- 5.4 Maximise the reach and scale of impact through communications and stakeholder engagement
- 5.5 Generate stable and sustainable resourcing and revenue sources.

WORKSTREAMS:

The Centre's team implements the strategy via an internal governance model overseen by the Senior Leadership Team. An internal Organisational Sustainability Group brings together workstreams on Partnerships, Operations, Finance, Governance, Revenue Generation, Process & Evaluation, Human Resources and Marketing & Communications. An internal Programme Management Group brings together and coordinates workstreams on:

- (A) Awareness: Campaigns & Storytelling
- (B) Network: Engage, Convene & Represent
- (C) Knowledge: Education, Research, Thought Leadership
- (D) Tools: Guides, Resources & Reports
- (E) Capacity: Technical Support & Bespoke Advisory

These workstreams are a practical measure to cluster activities within logical groups under the management of specialist staff, and they typically refer to the nature of the output developed by a given activity. When commencing a new activity the Centre first defines the intended outcome of that activity, and determines what type of output the activity represents, for example a campaign, an event, a course, a guide, or a training session. The nature of the output or 'product' determines how the Centre staffs an activity, and where responsibility and budget management sits within the team. This model leverages the skills of a team with recognised expertise in each of these five workstream areas.

Much of the work within these workstreams is universal, but in some cases intersects with four thematic areas where the Centre has dedicated capacity, expertise and resources. These themes, each representing areas with serious human rights issues within sport, are:

- (I) Child Rights
- (II) Safeguarding
- (III) Remedy
- (IV) Gender

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Centre has projects in each of these areas. Over time, the Centre has the ambition to build further thematic expertise and bring in dedicated capacity to support activities that cover a broader range of priority areas in sport. The board has specifically requested that the Centre explores opportunities to bring in greater expertise on worker rights and to do so as a priority. Other thematic areas contemplated in the strategy include: health and safety, the rights of persons with disabilities, journalism and freedom of expression, non-discrimination and social justice, reconciliation and decolonisation, and others. The ability to add thematic expertise to the Centre's work is largely dependent on resources and the ability to secure dedicated programmatic funding.

The Centre's five workstreams are where implementation happens and how projects are managed. Each workstream has a designated senior member of staff responsible for coordinating and delivering a range of activities aligned to strategy. In further detail:

"Awareness: Campaigns & Storytelling" covers activities that speak to the general public, including external-facing projects developed by the Centre's communications team that are intended to build public awareness and bring stakeholders into the pipeline for engagement, enrollment, and collaboration. The Centre's communications strategy includes the ambitions that the Centre: (i) and its work are easily found by relevant stakeholders; (ii) grows a credibly large digital following and engagement; and (iii) makes shareable and plain-speaking content that draws connections between sport and human rights. As part of the Centre's awareness-raising work the organisation has an annual public-appearance strategy for the CEO and senior staff to represent the Centre externally at relevant panels and meetings. Highlights in this workstream have included a high-profile social media campaign recognising 75 years of the UDHR, a collaboration with BBC studios, and strategic engagement events such as in partnership with the theatre company Rematch.

"Network: Engage, Convene & Represent" covers activities that serve and grow the multi-stakeholder sport and human rights network, including engaging and bringing together stakeholders, mobilising and convening actor groups, such as via the Centre's Advisory Council & Engaged Organisations model. The Centre's unprecedentedly diverse membership of Advisory Council participants & Engaged Organisations come together quarterly to address current issues, with opportunities for consultation, input, peer learning and guest presentations. The Advisory Council now stands at 53 participants drawn from governments, intergovernmental organisations, trade unions, NGOs, sponsors, broadcasters, sports bodies, major event organising committees, employers, and foundations. The Centre is also the host of the flagship Sporting Chance Forum, as well as regional, sector-specific and issue-specific fora where the Centre's ability to convene, mediate, chair and administer high quality meetings (such as the Doha Dialogue and Host Governments Forum) provides a foundation for constructive dialogue and courageous conversations. Through its engagement work, the Centre is also represented in various international policy and governance initiatives such as the Council of Europe European Sports Charter Committee and the UN's Football for the Goals initiative, where the Centre promotes the connection between sport policy and internationally recognised human rights standards. The Centre's goal in this area is to grow the sport and human rights movement, drive commitments from key actors, and stimulate engagement on sport and human rights across the ecosystem, finding new opportunities for collaboration and promoting the framework of the UNGPs.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

"Knowledge: Education, Research, Thought Leadership" covers activities where the Centre incubates new work, promotes the study of sport and human rights, and develops educational products. Examples here include teaching, courses, and publications aimed to grow knowledge and learning on sport and human rights, broaden the field and stimulate new thinking. The Centre established and coordinates the Global Sport and Human Rights Research Network, co-hosts an annual Summer School on sport and human rights, maintains an online Resource Library, issues an Annual Reading List on recent publications on sport and human rights, and maintains a Case Collection of sport and human rights cases. In addition, the Centre offers thought leadership on emerging topics by preparing blogs and white papers (e.g. on athlete eligibility and climate change), contributes to academic journals and book projects, and develops its own peer-reviewed publications and books. The Centre also contributes to UN and other international policy consultations offering expert opinions, reviews and submissions on matters within the Centre's expertise. To reach the widest possible audience, the Centre (together with the World Academy of Sport) has launched the Global Sport and Human Rights Academy as a virtual learning platform offering online courses on sport and human rights - available around the world in multiple languages. Through this workstream the Centre aims to bridge academia and practice, provide cutting-edge insights, and expand the field.

"Tools: Guides, Resources & Reports" covers activities where the Centre pilots and develops expertise in current and emerging areas, and offers practical know-how to support actors in the sport ecosystem in implementing their respective human rights responsibilities. This is done largely through publishing a suite of publicly available tools, guides and reports. These are designed to be practical, pragmatic, implementable and easy-to-understand resources - typically developed in consultation and collaboration with stakeholders and specific working groups. Examples here include an updated MSE Lifecycle Guide, a Human Rights Policy Template for sport bodies, a Human Rights Implementation Framework for sport bodies, a guide for integrating human rights into major event bidding requirements, and a responsible sport sponsorship framework. These outputs are designed to be universal, open access, generic (not tailored to one user), and a "public good" offered to the ecosystem to represent best practices. This workstream also offers the opportunity for the Centre and its partners to pilot and incubate new ideas in emerging areas, by testing practical methodologies in collaboration with stakeholders, ensuring that the Centre remains an innovator. Through this workstream the Centre provides the necessary materials for actors in sport to meet their human rights responsibilities.

"Capacity: Technical Support & Bespoke Advisory" refers to the Centre's offering of expertise and advice to actors throughout sport, including developing activities and consultations to work hand in hand with institutions and develop their capacities. This is where the Centre works with a stakeholder-specific group or single actor to provide implementation support, which might be pro-bono, funded via a grant, or delivered as bespoke advisory services via the charity's trading subsidiary (CSHR Trading Ltd). Examples include partnering to deliver awareness-raising workshops or communications materials to amplify human rights awareness around an event, technical support for a human rights volunteer scheme, expertise in policy development, or supporting internal human rights processes with partners, such as the establishment of human rights working groups or committees within sports bodies. Aligned to strategy, all activities conducted under this workstream offer learnings that develop the expertise of the Centre team and generate resources and case studies that are distributed as a public good. In scoping technical advisory projects the Centre focuses on developing capacities on topics and themes where the Centre already has published tools and guidance available - to maximise efficiency and expertise, and test the Centre's outputs in practice.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

PRIORITISATION:

Within this structure, when prioritising individual activities, the Centre refers to its Operational Principles, which provides a rubric setting out that the Centre will prioritise resources towards opportunities where:

- (i) systemic change is possible;
- (ii) egregiousness of human rights violations are high;
- (iii) the chances of impact are also high;
- (iv) value is added by the nature of Centre's role and expertise; and
- (v) operational factors are conducive (including capabilities, capacity, resources etc.).

In addition, an external evaluation of the Centre's work, carried out in 2022 by the monitoring and evaluation specialists Social Terrain, identified three key attributes where the Centre adds the most value and most plays to its strengths. This "triple point value" determined that the charity is most effective where it is:

- (i) acting as a trusted convenor;
- (ii) demonstrating specialist expertise; and
- (iii) leveraging its strong network.

The Centre therefore prioritises activities that meet these three elements as a way to ensure a strong impact from its interventions. In 2024, the Centre will revise its Operational Principles to further refine and clarify the prioritisation rubric and support internal workflow processes. This will lead to the creation of a set of tools to be used on a daily basis to ensure consistent implementation of the prioritisation process across the Centre's team - with the goal to bring greater transparency and consistency to prioritisation and greater coherence to collaboration and delivery.

ACHIEVEMENTS:

The Centre is on track to complete nearly all of the activities outlined in its current strategy by 2025.

Since commencing work on Convergence 2025, the Centre has observed a number of key markers in the achievement of the strategy, which include:

- Growing the sport and human rights movement: there has been a notable growth in interest and engagement with the Centre and its work, including a significant increase in outreach from sport bodies, governments and event organisers, and participation in Centre-hosted working groups and convenings. The Centre has seen greater engagement on social media, more media coverage on sport and human rights stories, and greater attendance and participation in its educational initiatives on sport and human rights.
- Achieving an increasingly global profile: the Centre continues to see a significant uptick in requests for interviews, engagement and appearances at high-level events by governments, UN bodies and global sport that give increased profile and opportunities to promote human rights in sport. While still weighted to Europe and North America, engagement with the Centre's work is increasingly more global, and participation in the Centre's events has also become more internationally representative, although a great deal more needs to be done in this regard.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

- Building influence: the Centre is increasingly accepted as a legitimate and authoritative voice within the world of sport, including via providing keynote speeches at major industry events and through direct engagement with influential sports bodies as they undertake their own work to embed commitments to human rights. As trust in the Centre has grown, it has seen an increase in the number of requests to provide expert advice to governments, sports bodies and UN agencies on integrating human rights into sport policy.
- Demonstrating leadership: the Centre has positioned itself as a global thought leader on sport and human rights, at the cutting edge of complex and relevant issues impacting sport. Key topics include diverse gender inclusion, ethics and athlete eligibility, and the impact of new human rights due diligence laws on different actors within the ecosystem of sport. The quality of the Centre's outputs and resources - including landmark publications like the Routledge Handbook on Mega-Sporting Events and Human Rights - have established the Centre as a go-to resource for principles-based thinking on complex challenges.
- Innovating new initiatives: the Centre now has a track record developing new ways to embed human rights and real-time due diligence human rights processes into sport and sporting events, for example through its human rights volunteers scheme. The Centre is also increasingly recognised for its creative approaches to promoting human rights in sport through a wide range of formats - including social media campaigns, immersive theatre events, media partnerships, and innovation projects.
- Establishing legitimate foundations: the Centre's authority and influence are rooted in its track record of bringing together influential actors to address human rights challenges, which is enabled by a unique governance model and the Centre's origination by UN agencies, supported by key institutions and governments, and its broad multi-stakeholder network.
- Increased evidence of implementation: through its work, the Centre has noted more and more sports bodies taking steps to embed human rights due diligence commitments and processes into their governance structures and decision making, influenced by the various roles that the Centre plays in offering education, tools, capacity building, events and networking.

The Centre is currently expanding its monitoring and evaluation capabilities and in 2024 will work with its Board of Directors to develop organisation-wide indicators that will feed into a process to revise and refresh the Centre's strategy - for launch in 2025. The Centre's use of workflow management software (monday.com) also increasingly enables the Centre to capture and analyse more information on its activities - mapping each activity to strategy. As a result of these internal efforts, future annual reports will include more sophisticated data to demonstrate the breadth and depth of the Centre's impact.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

OBJECTIVES AND ACTIVITIES

Significant activities

2023 was the Centre's biggest year to date, in terms of profile, scale of activity, staffing levels and income. Significant activities for the Centre in 2023 included:

1. Organising and delivering the largest-ever in-person Sporting Chance Forum at the UN's Palais des Nations in Geneva.
2. Commemorating the 75th anniversary of the UDHR via collaborations with the UN and the Centre's first major social media campaign with high profile athlete ambassadors.
3. Appointing Dr. Harry Edwards as Patron of the Centre, with the announcement taking place at a major event in London hosting the UK sports community and celebrating the human rights legacy of Muhammad Ali.
4. Launching a partnership with BBC Studios for an online web-series on sport and human rights.
5. Piloting the first courses available to all via the Global Sport and Human Rights Academy.
6. Publishing the Routledge Handbook of Mega-Sporting Events and Human Rights - the first textbook on the topic.
7. Convening the second Annual Summer School on Sport and Human Rights in the Netherlands.
8. Initiating a partnership with ThinkSport to deliver ideation and innovation projects that address challenges and harness opportunities at the intersection between sport and human rights, starting with a major event in 2023 in Lausanne.
9. Launching the Human Rights Volunteers concept for wide adoption within the world of sport - having been piloted at the FIFA World Cup Qatar 2022.
10. Rolling out guidance in the Centre's Roadmap to Remedy project, based on in depth engagement and consultation with affected persons.
11. Growing the Centre's network by launching an Engaged Organisations model and welcoming four new Engaged Organisations.
12. Engaging host cities globally in collaboration with l'Organisation Internationale de la Francophonie and the Swiss Government, delivering capacity building in Kinshasa, Democratic Republic of Congo and organising the 2023 Host Government Forum.
13. Offering learning and exchange workshops for host cities to facilitate peer sharing about challenges and opportunities in protecting and promoting human rights through their event delivery.
14. Outreach in the Caribbean supporting pivotal consultations among the 29 members of the Caribbean Association of National Olympic Committees (CANOC) on developing the role of sports in the context of decolonisation and reparative justice.
15. Technical support for sports bodies to overcome the current gap between human rights commitments and practice, including working with the German National Olympic Committee (DOSB) and European Athletics on risk assessment, stakeholder engagement, bidding processes and event regulations.
16. Embedding Child Rights within host city engagement in North America, working with host committees in New York / New Jersey, Guadalajara, Toronto, and Los Angeles to build awareness and capacity.
17. Supporting the Development of a Human Rights Declaration for UEFA EURO 2024.
18. Supporting the integration of Human Rights into the ISO 20121 Sustainable Event Standard.
19. Launching a Youth Media Initiative to promote youth voice and agency on sport and human rights in the context of the 2026 FIFA World Cup.
20. Providing deep engagement and support via engaging Host Cities of the 2026 FIFA World Cup.

The Centre closed 2023 with reserves £1,716,028, of which £701,574 is unrestricted and £1,014,454 is restricted, in line with trustee expectations. This follows starting 2023 with total reserves of £632,399.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

OBJECTIVES AND ACTIVITIES

The Centre's continued success in fundraising has come in a difficult market and during a time when funding for human rights work is ever harder to secure. While still predominantly funded on a year by year basis, the Centre's successful fundraising has been based on demonstrating a strong track record of positive impacts, cultivating and 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. The continued sustainability and growth of the Centre is testament to the organisation's strategy and approach resonating with donors and partners, and a growing number of references from around the sports ecosystem acknowledging the Centre's impact.

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's strategy sets the organisation's goal to be "people-centred" in all of its activities.

The Centre delivers public benefit through advancing the realisation of human rights by duty bearers (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 provision of remedies for the victims of human rights abuse.

Beneficiaries of the Centre's work - albeit indirectly - are the individuals that make up sport: athletes, coaches, communities, fans, workers, volunteers, administrators, and the press. By enabling the institutions in sport to better deliver safe and inclusive sporting environments, the Centre works to change the culture of sport, the expectations of sports bodies, and the contexts within which people participate in sport.

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.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Activities in 2023 included:

1. The 2023 Sporting Chance Forum:

The 2023 Sporting Chance Forum, hosted at the UN's Palais des Nations in Geneva, coincided with the commemoration of the 75th Anniversary of the Universal Declaration of Human Rights. More than 650 speakers and delegates from across the sport ecosystem and around the world met on 5-6 December 2023 to explore innovative strategies and new forms of collective action to advance respect for human rights across the world of sport. As a contribution to the UN Human Rights 75 initiative, participants looked to prepare, engage and pledge their support to shape the coming decades of responsible sport grounded in universal human rights and labour rights principles. The Forum was organised by the Centre and co-hosted by OHCHR, the ILO, and the Government of Switzerland (FDFA) with the support of Open Society Foundations. The Forum drew together representatives with varied backgrounds and roles from across the global sport ecosystem. With esteemed journalist Tracey Holmes as Master of Ceremonies, Mary Harvey, and Ambassador Anna Ifkovits Horner of the Swiss Government welcomed delegates to the UN. Opening speakers Volker Türk, UN High Commissioner for Human Rights, ILO Assistant Director General Manuela Tomei, Canada's Minister of Sport Carla Qualtrough, and Epsy Campbell Barr, Chair of the UN Permanent Forum on People of African Descent all set the scene for the event. Over the two days, participants also heard interventions from Theodore Theodoridis of UEFA, Tatiana Valovaya of the UN Office at Geneva, Daphne Panayotatos of Open Society Foundations, and footballer Vinicius Jr, culminating in Payoshni Mitra introducing South African athlete Caster Semenya in conversation with honorary chair of the Forum, Mary Robinson. The agenda addressed a diverse range of issues across six sessions, with the expertise and insights of panellists from all parts of the sport and human rights ecosystem.

2. Commemorating the 75th anniversary of the Universal Declaration of Human Rights:

The Centre partnered with the United Nations Human Rights Office for 'The 75' campaign, showcasing sports stars and their commitments to human rights in the countdown to the 75th anniversary of the Universal Declaration of Human Rights on 10 December 2023. This resulted in the publishing of 75 short social media videos from athletes who have spoken out on social issues and human rights or have demonstrated in other ways their commitment to human rights through their foundations, NGOs, or support for UN causes. Athletes featured in the campaign included Gary Linekar, Juan Mata, Caster Semenya and Vinicius Junior. CSHR also developed, together with its Advisory Council and Engaged Organisations, a 'collective pledge' to support the UN's Human Rights 75 pledging campaign. In addition, CSHR developed pledging guidance for sports bodies that wish to make their own pledges, with this guidance published on the UN's Human Rights 75 website alongside other official pledging guidance for other sectors. In the week following the anniversary of the Universal Declaration, CSHR partnered with UEFA to promote the "Human Rights 75" initiative at European games across UEFA competitions resulting in prominent pitch-side banners during UEFA Champions League matches showing "Human Rights 75" branding and messaging. The collective pledge submitted by the Centre to the UN's pledging platform read:

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

"The Centre for Sport and Human Rights, together with our members and participants, reaffirms commitment to the Sporting Chance Principles, advancing a culture of responsible sport. We will expand access to education and knowledge, build capacity, and develop transformational partnerships that uphold respect for human rights in, around, and through sport at all levels and the hosting of sporting events. Our work will enhance commitments to good governance, transparency, and human rights due diligence, prioritise meaningful and safe engagement of affected persons, create and strengthen effective remedies for those impacted by sport, and harness the power of sport for good."

3. Harry Edwards appointed patron:

The Centre was delighted to appoint Dr Harry Edwards as a new Patron in October 2023. Dr Edwards, a veteran of the civil rights movement and instigator of the 1968 Olympic Project for Human Rights is a founding father of sports sociology and long-standing ally and activist on athletes' rights. The appointment was announced at a special one-off performance of "Rumble in the Jungle Rematch" in London on 31 October 2023, delivered in partnership with the theatre company Rematch. This special event brought together the sport and human rights community in the UK to connect, and also paid tribute to the human rights legacy of Muhammad Ali. The event provided a fitting opportunity to celebrate the impact of Dr Edwards work and to raise the Centre's profile amongst the UK sport industry.

4. Partnership with BBC Studios:

The Centre announced a new online web-series "Game On: The Path to Responsible Sport" - to be produced by BBC Studios' multi-award-winning content studios, BBC StoryWorks Commercial Productions. This will feature a series of branded documentary-style short films and immersive content exploring critical issues on the sport and human rights agenda. The new series will spotlight varied and replicable initiatives contributing towards a vision of inclusive, equitable and responsible sport. Each story will demonstrate how sport - from elite to grassroots level - can advance human rights through mutual respect and understanding, catalysing social inclusion, and promoting healthier societies. The first stories in the series will be available in 2024.

5. Global Sport and Human Rights Academy:

The Centre has partnered with the World Academy of Sport to launch the Global Sport and Human Rights Academy - first previewed on Human Rights Day, 10 December 2022. The Academy is the first of its kind in the field, establishing online open courses and developing bespoke content on critical topics and themes in sport and human rights, including tailored pathways for different stakeholders - federations, sponsors or others in the sport ecosystem. In 2023 the Academy made available a beta version of its first course, an introductory 101 to sport and human rights as well as a course on child rights and mega-sporting events, with users registering from around the world to take the courses.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

6. The Routledge Handbook of Mega-Sporting Events and Human Rights:

Published in October 2023, the Routledge Handbook of Mega-Sporting Events and Human Rights is the first book to explore in depth the topic of mega-sporting events and human rights, offering accounts of adverse human rights impacts linked to MSEs while considering the potential for promoting human rights in and through the framework of these events. Drawing on the contributions of an international group of leading researchers, practitioners and advocates, the book introduces key concepts in human rights and considers how they relate to ethical, social, managerial and governance issues in contemporary MSEs, from inclusion and welfare to corruption and sustainability. With a foreword by Mary Robinson, the editors of the handbook are the Centre's William Rook, Daniela Heerdt and Shubham Jain. Individual chapters in the book were contributed by the Centre's Lucy Amis, Guido Battaglia, Alison Biscoe, David Grevemberg, and Thays Prado.

7. Sport and Human Rights Summer School:

The Centre collaborated again with the Asser Institute in the Hague to deliver the second edition of a one-week training programme on sport and human rights, following the success of the inaugural programme in 2022. Participants for the programme travelled from across the world, with representation from Australia, Chile, Europe, India, and the Philippines. For the participants gathered at the FIFPRO headquarters in the Netherlands, it was fitting that athletes' rights was a prominent theme explored across the four days, among other themes within the sport and human rights field.

8. Innovating on sport and human rights with ThinkSport:

The Centre announced a strategic partnership with ThinkSport for 2023 and 2024, supported by the Swiss Government, to promote knowledge sharing, invoke creative thinking and build innovative projects to drive progress in the field of sport and human rights. The organisations are working together to deliver ideation and innovation projects that address challenges and harness opportunities at the intersection between sport and human rights. The partners will use their major events in 2023 and 2024 - THE SPOT in Lausanne and the Sporting Chance Forum in Geneva to promote the outcomes of the partnership and highlight how multi-stakeholder collaboration and innovation are vital to developing a world of responsible sport. In 2023, the partners hosted a strategic multi-stakeholder dialogue on fostering human rights leadership in sport, which led to the establishment of a collaborative project aimed at creating in 2024 a practical digital toolkit tailored for sports bodies and event organisers to facilitate their process of engaging in a meaningful way with relevant stakeholders.

9. Human Rights Volunteers:

The Centre's Human Rights Volunteers programme, which supports real time human rights due diligence during sporting events, is now available to major events owners and organisers for use globally. The programme helps organisers leave a positive legacy of increased human rights capacity in local communities and among sports federations and local event hosts, while contributing to the growth of the global sport and human rights movement. It builds human rights capabilities, organisational capacity for event organisers for future activities, and creates a model that can be applied by events of all sizes in all regions. The Centre supported FIFA in its inaugural Human Rights Volunteers programme at the FIFA World Cup Qatar 2022 and has developed this concept further with other event owners, including UEFA, with plans to build on the concept at UEFA EURO 2024. Further information on the volunteers concept can be found in a detailed review of the project in Qatar and a dedicated webpage describing how Human Rights Volunteers can support major event owners and organisers in delivering safe and inclusive events.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

10. Roadmap to Remedy:

The Centre has consulted widely with a range of stakeholders on how sports organisations can improve their responses to reports of abuse. The project - Roadmap to Remedy - was borne out of a realisation that, across continents and disciplines, those most affected by abuse - victims, survivors, and whistle-blowers - all shared concerns about inadequate, unsafe and ineffective investigation and resolution mechanisms. With support from the Clifford Chance Foundation, the Centre teamed up with a group of Affected Persons across the globe to explore together what needs to improve when it comes to investigating abuse, reaching determinations and resolutions based on the evidence gathered in investigations, and better engaging Affected Persons in building longer term solutions.

11. Expanding the Network:

One of the Centre's key roles is to bring together stakeholders throughout the sport ecosystem to foster collective action. As the Responsible Sport agenda gains momentum, the Centre has expanded its network beyond its Advisory Council and launched a new form of engagement with institutions across the sport ecosystem: Engaged Organisations. An Engaged Organisation can be any organisation within the sports ecosystem - sports bodies, event organisers, leagues, investors, supply chain providers, broadcasters, sponsors, agencies, standard bodies, integrity and dispute bodies, etc. - willing to engage with the Centre to help advance their respect for human rights in sport and support the implementation of the Sporting Chance Principles. Organisations joining the Centre's multi-stakeholder platform as Engaged Organisations in 2023 included the International Hockey Federation (FIH), Airbnb, McDonald's and World Rowing. All members of the Centre's Advisory Council and Engaged Organisations commit to support and uphold the Sporting Chance Principles and to work through the Centre's multi-stakeholder convenings to mitigate human rights risks and promote opportunities for responsible sport.

12. Engaging Host Cities and Bringing Together Host Governments Globally:

Supported by l'Organisation Internationale de la Francophonie, CSHR undertook a project to raise awareness of respect for human rights within the framework of the organisation and staging of the IXieme Jeux de la Francophonie. Project activities took place in Kinshasa, Democratic Republic of Congo including support work for the National Human Rights Commission of the Democratic Republic of Congo (CNDH) in the context of consultations with civil society organisations in order to identify the risks of human rights violations during the Games. Secondly, awareness raising sessions with members and staff of the CNDH and the Comité national des Jeux de la Francophonie (CNJF) were held, as well as with games volunteers. These efforts build on ongoing work with the Swiss Government to engage host governments via the mechanism of the Host Government Forum. The 2023 Host Government Forum brought together representatives from three continents to discuss their work to prepare upcoming major events.

13. Learning and Exchange for North American Host Cities:

On 6 December 2023 the Centre launched the Host City Human Rights Learning and Exchange Initiative and convened 21 representatives in Geneva after the Sporting Chance Forum. In collaboration with the World Academy of Sport, the Centre brought together host city human rights leads to engage in peer sharing about challenges and opportunities in protecting and promoting human rights through their event delivery. Representatives hosting three different mega-sporting events attended, including representatives from 10 FIFA World Cup 2026 host cities.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

14. Caribbean Outreach:

In October 2023, the Centre supported a pivotal consultation in Barbados during workshops organised in conjunction with the Caribbean Association of National Olympic Committees' (CANOC) General Assembly. CANOC represents 29 National Olympic Committees and Commonwealth Games Associations across the Caribbean. The workshops in Barbados provided a significant opportunity for the Centre (supported by the Open Society Foundations), to kick off a global dialogue to understand sports in the context of decolonisation and reparative justice. These aren't just conversations but urgent calls to immediate commitment, action and mobilisation for change, with the event in Barbados leading directly to a powerful plenary session at the 2023 Sporting Chance Forum. During the workshop in Barbados, CANOC announced and formally submitted its intention to apply as an Engaged Organisation of the Centre. To further strengthen engagement and outreach in the region, the Centre also partnered with the Commonwealth Games Federation and local organising committee in Trinidad and Tobago to organise two training sessions - one for volunteers of the 2023 Commonwealth Youth Games, and one for the Safeguarding Advisory Group of the local organising committee. Both trainings focused on safeguarding, with the broader umbrella of human rights providing useful framing. The intention from organisers is to turn this capacity building work into a larger safeguarding legacy across the Caribbean region.

15. Technical Support for Sports Bodies:

The Centre launched its Advisory Services function in 2023 to address gaps between commitments and practice, launching new partnerships with national and regional federations to support the development of human rights policies and processes. In the past year, the Centre has worked intensively with the German National Olympic Committee (DOSB) to support their process of developing a human rights policy. This included conducting the human rights impact assessment and stakeholder engagement, as well as drafting the first version of the human rights policy and a list of measures for implementation. The policy is a first of its kind and makes important commitments and promises regarding ongoing human rights due diligence and implementation. The Centre also worked with European Athletics on integrating human rights requirements in the bidding process and regulations of European athletics events. Further work with both the DOSB and European Athletics is planned for 2024.

16. Embedding Child Rights within Host City Engagement in North America:

As part of the Centre's ongoing engagement with FIFA World Cup 2026 host cities on child rights in New York / New Jersey, Guadalajara, Toronto, and Los Angeles, and thanks to support from the Oak Foundation and Clifford Chance, in September 2023 the Centre brought together 30 attendees across four host cities in New York for two days of powerful learning, exchange, and activation. This in-person workshop brought individual host city work into the next phase of engagement, sharing cross-city approaches focused on child participation and child safeguarding, and embedding the inclusion of children's rights within the larger human rights framework. As a result of the workshop, 100% of attendees completing the post-workshop survey strongly agreed or agreed that they were more likely to include child rights and participation in their everyday work, that they would recommend the workshop to other host cities, and that their knowledge and understanding of child safeguarding in sport increased. The foundational work set in 2023 with host cities is paving the way for further engagement and collective action to improve child safeguarding in sport, increase child participation, and link the ecosystem actors together within cities and across North America.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

17. Supporting the Development of a Human Rights Declaration for UEFA EURO 2024:

On 14 November 2023, a Human Rights Declaration for UEFA EURO 2024 was presented at a sport and human rights conference hosted by the German Federal Ministry of the Interior and Community in Berlin. The Centre welcomed the collaboration between public and private sectors in line with their roles and responsibilities to strengthen and enforce protection and respect for human rights ahead of the event and welcomed the organisers' commitment to respecting all internationally recognised human rights. During the last stage of the process, the Centre was involved in reviewing the Declaration for conformity and alignment with the UN Guiding Principles on Business and Human Rights. The Centre's comments were fully integrated in sections I and II of the Declaration. This Declaration creates a strong framework for the implementation of processes to support the human rights dimensions of the tournament. In 2024 the Centre will work with UEFA on implementation measures including human rights training for volunteers and supporting the development and use of a tournament-specific human rights grievance mechanism.

18. Integrating Human Rights into Sustainable Event Standards:

In 2023 the Centre was officially approved as a liaison organisation to the International Organization for Standardization (ISO), allowing the Centre to formally liaise with the technical committee overseeing a review of the ISO 20121 standard. ISO 20121 is the flagship global sustainability standard for events of all kinds including Mega-Sporting Events and is the standard used in most MSE bidding processes. As part of this process, the Centre has been tasked with soliciting feedback from its membership base and incorporating these comments into the review, representing these views at technical committee meetings.

19. Launching a Youth Media Initiative:

The Youth Media Forward Initiative was launched at the Sporting Chance Forum and will work with 40 youth reporters in four of the FIFA World Cup 2026 host cities, during the preparations for and delivery of the event. Journalists play an important role shining a light on the human rights dimensions of sport & Mega-Sport Events. Through the initiative, young reporters will create stories that influence the actions of host governments & decision-makers, & help shape the future of journalism on sport & human rights.

20. Engaging Host Cities of the 2026 FIFA World Cup in North America:

Through the Centre's Generation 2026 project, local stakeholders in NY/ NJ, Guadalajara, Toronto, and LA were engaged on child rights. For example, in Guadalajara, a three day workshop in August on child protection was conducted in collaboration with the State Human Rights Commission of Jalisco, the Guadalajara Local Committee and UNICEF Mexico. The workshop boosted awareness of child rights through sport, and the coordination to promote safe and inclusive spaces. More than 70 experts of various government agencies, such as child protection, police, tourism, and civil society organisations established the priorities of a cross-sectoral preparedness plan within the child protection ecosystem. Also, a children's focus group was also held to hear their opinions and proposals. The participants recognized that the World Cup is not only a sporting event but a unique opportunity to create positive changes in their communities.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

The Centre seeks to retain and maintain its independence and strive to operate with complete impartiality and in line with its published donor policy. The Centre's funding has consistently grown since its creation and 2023 was its most successful fundraising year to date with £3,642,712 recognised income.

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, Private Foundations and Philanthropy.

These represent some of the major groups directly involved in the charity's work, each with a stake in the future of sport.

The Centre actively works towards an even distribution between sources of funding to the extent possible as a means to remain balanced and not beholden to any one donor group or constituency. The following conditions apply to the charity'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 to be utilised at the Centre's discretion. 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.

A significant fundraising achievement for the Centre in 2023 was the onboarding of Open Society Foundations (OSF) as a donor. OSF, one of the world's largest human rights funders, provided a one-off pilot grant to support elements of the Centre's work on the 75th anniversary of the UDHR, including the Sporting Chance Forum. The Centre is proud of this association and the opportunity to develop and propose future activities with OSF, aligned with the strategies of both organisations. This relationship builds on the Centre's long standing relationship with the Oak Foundation - a funder that has been instrumental to the Centre from its origination. For greater institutional stability it is a priority for the Centre to establish a number of multi-year grants with major human rights funders.

In 2024 the Centre intends to further diversify its funding base, grow revenue, and seek additional partnerships. To that end, the Centre retained a fundraising consultant based in Washington D.C. (Whisnant Strategies), and has developed a robust revenue plan for 2024. The plan seeks to increase core funding for the Centre, convert single year relationships into ones that span multiple years, and identify new institutional sources of funding. The recruitment of a Grants and Proposals Manager in 2024, a position funded by the Centre's grant from the Oak Foundation, will support delivery of this plan.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

ACHIEVEMENT AND PERFORMANCE

The charity does not provide any fee-for-service work or paid consultancy, nor provide specific services to any business. However, in 2022 the charity established a wholly-owned trading subsidiary (Centre for Sport and Human Rights Trading Limited, Company Number 13509798). The trading subsidiary (CSHR Trading) does offer consultancy services on commercial terms on a very selective basis on a number of small and defined projects where the Centre has an opportunity to advance its mission and deliver on its strategy via bilaterally supporting sports bodies in the implementation of their human rights responsibilities - for example in developing human rights policies or establishing human rights advisory committees.

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 its working capital requirements at a level agreed annually by the Board with reference to budgeted expenditure for the year and as defined in the approved Reserves Policy. This threshold is indicated in the Centre's budgets and management accounts. The policy also specifies controls on expenditure from reserves.

Risk management

The trustees have identified how and where risks should be managed and mitigated. The systems and processes for doing this are detailed in a Risk Management Framework included in the annual business plan reviewed and approved by the trustees.

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 and to ensure that the trustees fulfil their duties. The Centre retains qualified professional advisors in good standing to advise on legal, financial, human resources, payroll, and insurance matters, and seeks additional professional advice as necessary.

As part of the Risk Management Framework, the Centre maintains a detailed group Risk Register, which is included in the Centre's annual business plan and risk management is a standing item in the CEO's report at board meetings. The management team identifies, analyses and evaluates risks and appropriate mitigation measures and actions on an ongoing basis, collating this information at least quarterly in the Risk Register. The Risk Register is available to the Board on an ongoing basis, the highest-rated risks are included in the standing quarterly reporting to the Board by the CEO, and a full review of the Risk Register is tabled as an item for the Board every six months.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

Through the Risk Management Framework, the Board and Centre management have also agreed when and how to raise specific risks that are unexpected, not previously identified or arise in response to events outside the normal reporting cycle and which may be urgent.

PLANS FOR FUTURE PERIODS

TAKING STOCK OF 2023:

Human rights are under threat globally - amidst a rise in populism, authoritarianism and impunity, accompanied by ongoing conflicts and humanitarian crises. With the international human rights system facing generational challenges and historical reckonings, we all share a vision that sport - one of humanity's greatest social manifestations - can play a prominent role in supporting, respecting, and promoting universal human rights.

As multilateralism and international standards come under mounting pressure, it is increasingly important to reinforce the role of sport as a social good - delivered in accordance with internationally recognised human rights principles, norms and standards. At a time when the "power of sport" is frequently instrumentalised, it is more important than ever to establish baseline expectations for all actors in the sport ecosystem to meaningfully commit to respecting and upholding human rights and labour standards for all affected by sport and its activities.

With increasing awareness of the human rights abuses and violations that exist within sport, there is a pressing need to collaborate to bring human rights due diligence into all aspects of sport. Through doing so, we can work towards a shared vision of responsible sport - with people at the centre - offering a foundation for sport to provide authentic leadership on global challenges and advance human rights.

In a world looking for leadership on critical issues, sports provide scope for optimism, championing values such as respect, inclusion, fairness, and integrity. However, despite its vast contributions to society, sport has been complacent about its own involvement in serious harm to individuals, particularly athletes and wider communities hosting its events, with detrimental effects on the legitimacy and credibility of everyone in the world of sport. Examples of human rights abuses in sport mirror or exacerbate those outside of sport, such as discrimination, including sexism, racism, and homophobia; harassment and abuse, including the physical and sexual abuse of athletes, as well as corruption and labour abuses. Given systemic power imbalances in sport, athletes are particularly at risk often working in environments where their safety and rights as workers are under threat, or aren't recognised. By walking the walk and tackling its own human rights issues, sport can serve as a beacon for human rights everywhere.

Encouragingly, sport is now more aware of its social dimensions than ever before and has begun to engage with its positive and negative impacts on the human rights and labour rights of individuals and communities worldwide. Public awareness of human rights issues associated with sport and its most prominent events has never been greater, with many actors within the sport ecosystem, including civil society, trade unions and investigative journalists, playing key roles and using the spotlight of mega-events to shed light on human rights issues in many parts of the world. This increased scrutiny over the past decade has coincided with a maturing architecture for non-state actors to address their human rights responsibilities - namely through the UNGPs and aligned standards.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

Over recent years, global sports bodies have started to embed international human rights standards into their policies and practices, including bidding and hosting requirements for major events. FIFA became the first international sport federation to adopt a human rights policy in 2017. Organisations such as the International Olympic Committee (IOC), Commonwealth Sport, and the Organisation Internationale de la Francophonie (OIF) have since developed strategies, charters, or position statements to affirm their human rights commitments, culminating with the IOC adopting amendments to the Olympic Charter to include human rights in October 2023. From this critical scaffolding, innovative and collaborative work is needed to support - and ensure - sport implements its human rights responsibilities.

Serious engagement on human rights within sport has advanced furthest in major events, where sports bodies act most like businesses and where established corporate approaches to human rights due diligence most clearly apply. In 2018, FIFA included human rights criteria into the bidding requirements for hosting its biggest events, awarding the 2026 Men's FIFA World Cup to Canada, Mexico and the United States with a requirement that every host city have a human rights plan. A similar approach was taken for the 2023 Women's World Cup in Australia and New Zealand. Indeed, there is now a significant pivot towards a future where human rights commitments and processes are embedded into the entire lifecycle of sport's greatest events, including Olympic and Paralympic Games in Paris (2024), Milano/Cortina (2026), Los Angeles (2028) and Brisbane (2032). In November 2023, the organisers of the UEFA Euro 2024 Championships adopted a human rights declaration. A requirement to issue an independent human rights risk assessment and develop a strategy to mitigate human rights risks will be a component of the proposals to host FIFA Men's and Women's World Cups in 2027, 2030, 2031, and 2034. Notwithstanding, despite this progress, knowledge of international human rights and labour standards and the requisite processes to implement them is still new, and remains unfamiliar to those awarding, planning and organising sport and its events.

We therefore enter 2024 at an inflection point. On one hand, there is increasing demand from sports bodies, federations, clubs, event organisers and host cities, all seeking to build their own capacity to understand and act in accordance with their human rights responsibilities in a world that is very new to them. This presents an immediate opportunity for leaders across sport to do well at incorporating human rights standards and considerations within their operations, strengthening sport in doing so, and demonstrating that these strategies are possible; both help to manage risk and add value, and can resonate and connect with communities. On the other hand, implementation of human rights commitments and responsibilities, is ultimately where sport will be tested. Will the world of sport, with increasing human rights expertise and support, evolve and develop better practices for the sector itself and pilot, catalyse, and develop good practices with broader applications, making a significant contribution to global efforts to uphold human rights? Or, will hard-fought and historic human rights commitments devolve into performative exercises with limited accountability? Given this inflection, how can each of us play our role - individually and collectively - to ensure these commitments become the new normal?

We enter 2024 with much progress that has been made, but much work ahead to ensure that these new commitments are the dawn of the new normal in sport and sporting events. The Centre will be working hard to help sport to take up these responsibilities, and embrace this brave new world.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

As part of a strategy review process in 2024, the Centre will assess how the activities flowing from its strategic plan have moved the needle against defined collective outcomes. As the organisation matures beyond its start-up phase and increasingly demonstrates the impact of its work, the Centre has the opportunity to consolidate global efforts and drive implementation. This will include further efforts to mainstream the human rights agenda and cultivate transformative leadership within the sector. Long-term systemic and cultural change to truly embed respect for human rights can make sport safer, fairer and more inclusive, unlocking the immense potential to leverage sport's role as a social good. This is generational work requiring many partners, and the Centre will continue to offer its good offices as a coordinator, catalyst, and convenor.

KEY THEMES IDENTIFIED AT THE SPORTING CHANCE FORUM:

The 2023 Sporting Chance Forum (SCF) came at the midway point of the Centre's Convergence 2025 strategy and offered a chance to reflect on the delivery of the strategy. A number of key themes were identified at the SCF that set the scene for future work:

When sport leads by example, it has the potential to champion social and environmental transformation, break down barriers and unite diverse peoples in confronting complex challenges. Speakers throughout the SCF reinforced the reality that for too long sport has not delivered for everyone, with hierarchical and patriarchal structures helping perpetuate power imbalances in modern-day sport, and preserving European and North American centrism. Participants explored how to rekindle the hope of realising human rights in sport and the importance of rebuilding trust, listening and collaboration. A number of broad themes and priorities for action were identified that should inform the work of all stakeholders in the time ahead.

- 1. Addressing the trust deficit in sport. The institutions of sport and its leaders must do more to earn the trust of all stakeholders. Multiple sessions at the SCF highlighted how hierarchies thrive on control and conflict, and sport - by conscious or unconscious design - has sometimes pitted those who are most vulnerable against each other, in particular women and LGBTQI+ people, people of colour, boys and girls, persons with visible and invisible disabilities, and others with intersecting and overlapping identities. Too often, those celebrated in sport have been let down. Discrimination, harm or abuse in sport, whether on the basis of race, gender, or any other factor, affects individuals and reverberates through entire groups and communities. From athletes and volunteers, to workers, fans and the communities that bring sport and its events to life, and to the journalists who tell their stories, examples from across sport point to how people have been denied the recognition and rewards due to them, and excluded from decisions that affect them. To renew sport's social licence, panellists called on institutions throughout the sport ecosystem to shed out-dated structures and strengthen accountability in cases of abusive and harmful behaviour. The work requires more inclusive and participatory processes, practices and structures.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

- 2. Sharing authority, ensuring accountability. A common thread throughout the SCF was a call on sport institutions to cede some power to the people that bring sport to life to better enable sport to fully realise its potential for good. To reference a message cited at the conference - in the words of Thomas Bach, President of the IOC, it is a question of "change or be changed". Too often, the rhetoric and reality of a level playing field do not match. From John Carlos, Tommie Smith and Peter Norman, to Caster Semenya, Jenny Hermoso and Azeem Rafiq, athletes who have dared to voice their truths, to speak of discrimination, abuse, and the pressures to conform to prevailing heritage, gender and behavioural norms, or defend themselves and their bodily autonomy, have often paid a price. In such cases, athletes may risk their funding and sponsorship, or being vilified, dehumanised or driven out of sports they have loved since childhood. Whistleblowers in cases of sexual abuse and bullying risk being retraumatised by the very investigations and legal processes meant to afford them remedy. Many only come to know justice through the solidarity of player associations or by sacrificing athletic careers and fighting for what is right when they have nothing more to lose. The plight of affected persons must be taken seriously, and all should stand with the people who have been harmed. It was evident throughout SCF that more and more stakeholders across the ecosystem are looking for change. Athletes are workers, and when athletes speak out they are also human rights defenders who require collective support and solidarity. They are free and equal in dignity and rights, but their dignity comes first. This is true too for all people affected by sport. Fans - like those who lost their lives or who faced a near miss in the soccer stadium crushes of 2022 - also need protection and to be treated with respect, as do sports reporters who operate in high-risk environments and themselves risk discrimination, harassment and arbitrary arrests. Workers - many of whom on stadium construction sites and in sport's supply chains have endured unsafe working conditions and been exploited - should also expect better. All deserve protection and to enjoy the right to organise and bargain collectively, have their voices heard, benefit from gender pay equity, equitable conditions of work and maternity rights, and as boys and girls be protected from abuse or trafficking through athletic training schemes. Everyone in and around sport expects decent work and to feel physically and psychologically safe, free from violence, bullying and harassment.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

- 3. Fostering leadership and culture change. Many SCF speakers stressed that sport today is not adequately prioritising human rights and diversity, with power too often continuing to protect those already in authority. A new generation of leaders is seeking changes in sport culture to penetrate glass ceilings and more actively involve historically marginalised groups who have long been excluded from decision making. Participants acknowledged that sport is still off the pace when it comes to succession planning, advances in technology, and purpose-led partnerships. Issues such as pay inequity, lack of free expression, systemic discrimination, sexual abuse and harms to athlete mental and physical health are taking too long to solve. Entire generations of athletes, particularly girls, are suffering or not taking up sport as a result of these systemic challenges. Within the bastions of sport in Europe, North America and beyond, senior management of global organisations rarely represents the diversity of its membership or is tokenistic at best, with men, often older white men, continuing to hold power at the expense of black, brown and indigenous people, young people, religious minorities, women or other marginalised groups. Attendees heard that those in leadership positions too often appear resistant to change, or simply afraid or uncertain of where to begin. Leadership for the twenty-first century requires responsibility, capability and motivation. A new type and generation of leaders is knocking at the door. Leading sports body representatives acknowledged that with power comes responsibility, admitted where things had gone wrong, and discussed practical actions being taken to ensure mistakes are not repeated. Leaders may have to unlearn prejudices, acknowledge when they don't have the answers themselves, and - as sports bodies are increasingly doing - ask for help from human rights experts, and work hand in hand with affected people like supporters groups, local communities, trade unions, and survivors of abuse. This provides the opportunity for fresh solutions and new narratives.

- 4. Evolving international standards. The SCF heard calls for sport to embrace a blend of the "hardware" of robust governance structures and "software" of culture change. This goes beyond policies. Sport can learn from the Environment, Social and Governance (ESG) agenda, by converting strong leadership into sustainable organisational practices fit for the future. On the "social" or human rights side, this means following the roadmap set out in the UNGPs, and compatible instruments like the OECD Guidelines for Multinational Enterprises. Rooted in international human rights principles, these standards assign human rights responsibilities to economic actors - from universities to sports bodies, and sponsors and broadcast corporations - independent of government, and are increasingly being mainstreamed across business, integrated into management standards and hardened into law, such as the forthcoming - and potentially far-reaching - EU Corporate Sustainability Due Diligence Directive (CS3D). This goes beyond law and external pressure, with businesses already on the journey recognising the cost of not addressing adverse impacts on people in a comprehensive way. As one delegate put it, if you are not looking at risks to people, you are not addressing risk in a holistic way. A key takeaway was that prevention is always the best form of remedy and reputation management.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

- 5. Moving beyond commitments. The SCF noted how leading sports bodies, including the IOC, FIFA and UEFA have made strong commitments and integrated human rights norms into their event hosting requirements and beyond. The journey starts with those at the top taking responsibility and forging new models of leadership and commitment, cemented through people-centric organisational and cultural change and robust due diligence. There are no gatekeepers to doing this work and no reasons not to get started. Human rights due diligence demands among other things, upskilling and resourcing, and looking ahead to understand the potential impacts on people of activities across sport, in supply chains and at tournaments, talking to people who have been harmed and doing something so harms are prevented, mitigated or put right, including by using contractual and other leverage with partners. There is a role for sports journalists, experts and those with lived experience, in investigations and reporting on performance, with remedy and reparative processes that put people first. It was reiterated that it is impossible to be 100% risk free or guarantee that survivors won't be retraumatised by investigations, but human rights due diligence can be practical and operational. To break down difficult-sounding tasks requires identifying who is best placed to support, including experts and those with lived-experience of the issues. If abuse thrives on secrecy, deception and isolation, the antidote is communication, transparency, clarity and collaboration.

- 6. Recognising lived experiences. Rebuilding trust starts with listening. Speakers made clear those with grievances are not the problem but can become partners in finding better solutions, noting that inherited structures and abusive behaviours had gone unchallenged. Through the safe and direct involvement and insight of those with lived experience of harm, sports bodies can build renewed legitimacy. From risk assessments, to understanding which risks are salient and need to be prioritised, through to trauma-informed investigations and remedy processes, sports institutions and leaders need to hear directly from the voices of those who have endured historical injustices and faced gender inequities, being ever mindful of how different aspects of a person's identity intersect, overlap, and implicate specific risks, needs, and experiences for them. Delegates were reminded - if you are in the room, you need to look around and see who's missing, ask experts for advice, seek out non-obvious voices, in particular those of victims and survivors, and enlist athletes and others who may be willing messengers. The work is not always easy, often involving getting comfortable with being uncomfortable.

- 7. Creating space for dialogue and shared learning. The work ahead to strengthen respect for human rights in sport requires sincerity, ongoing education, consciousness raising and opportunities for constructive dialogue with mentors. Privately, many sports leaders admit to a basic lack of training on leadership development, talent scouting and aspects of the human element of organisational change, through to how to conduct investigations with victims and survivors. Help is at hand. Frameworks and tools already exist, from key human rights norms to a new UN Human Rights Council Resolution that looks to forge a world of sport free from racism, racial discrimination, xenophobia and related intolerance, to sector-led initiatives like the IOC's Framework on Fairness, Inclusion and Non-discrimination on the basis of gender identity and sex variations. Practical tools designed for sport such as the Centre's forthcoming Roadmap to Remedy toolkit will also provide guidance in specific challenging areas. The UN High Commissioner for Human Rights was among those to acknowledge the Centre's role as a distinct institutional home for international efforts to bring awareness, education and action to the intersection between sport and rights. From the Centre, its Advisory Council and Engaged Organisations, to friends across the ecosystem, including from academia, civil society, the private sector partners, government and intergovernmental institutions, many are ready to collaborate further.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

- 8. The power of storytelling. Amplification of people's stories is vital for social advancement, but who tells the story is as important as the story itself. Young journalists, including women and those of marginalised racial, religious and diverse identities, themselves often have to battle to tell stories relating to sport from the point of view of the communities they represent. While many broadcasters are welcoming more diverse perspectives and facilitating a broader range of sports coverage, there is still work to do. The abuse of Jenny Hermoso after the FIFA Women's World Cup 2023 final rightly captured global headlines and was condemned, yet racialised women from Argentina to Zambia with analogous situations did not receive similar attention. Questions need to be asked, for example, why is there so much vitriol on the question of transgender rights in sport, or against Muslim women players in France who wear the hijab when other demonstrations of faith are accepted? Is it at least in part because audiences so rarely hear from those with lived experience or reporters from these groups? The road to truth starts with a conversation. Sport is a space for new narratives, and building towards FIFA World Cup 2026 in Canada, Mexico and USA, representatives from host cities, FIFA and coalitions of civil society, unions and athlete voices discussed how to walk the talk on human rights due diligence and bring sport and human rights to life at the host city level. For them, stakeholder engagement is the floor not the ceiling. It involves incorporating expertise from public bodies, event organisers, human and labour rights experts and activists, and prioritising local knowledge and perspectives. Insight from a diverse mix of affected people is proving to be essential, and recalling that a person with one set of lived experiences cannot be expected to speak for all. In parallel, strong minimum standards are imperative, from questions of discrimination - to ensure equal treatment of diverse and intersectional communities, through to guarantees on the right to organise - so international norms prevail for global events even where inconsistencies arise at the national or local level.

- 9. Everyone has a role to play. Regular communication, ongoing dialogue, adaptability and transparency, can help ensure affected individuals are treated as players not spectators. Participants heard how host cities, civil society groups, trade unions, national and local human rights commissions, child rights advocates and many more, have been instrumental in shaping the forthcoming FIFA World Cup 2026 Host City Human Rights Framework. This will steer cities as they develop their locally tailored human rights actions plans and provide specifics on inclusion, safeguarding, worker rights and access to remedy, pinpointing these and other salient human rights risk areas for prioritisation, including the rights of unsheltered populations, responsible policing and protection for human rights defenders and journalists. By facilitating agency and ceding some level of power and control to be more inclusive, this experience shows how it is possible to overcome initial scepticism, rebuild trust, prevent harms arising or recurring, and be ready to put things right if needed. As sports bodies and their commercial partners who have already taken these steps can affirm, the work is powerful and can help organisations understand the realities people face across their activities, plug gaps and ultimately make better decisions. A key message to all participants was that once the truth of the past is acknowledged, alongside ongoing efforts to listen and rebuild trust, then collectively a better future for sport is within reach. Just as human rights and democracy do not maintain themselves but have to be defended vigilantly from authoritarianism, populism and impunity, the power of sport is only as good as the people who wield it. Each of us has a role to play. SCF delegates were urged to identify their respective roles in the sport ecosystem, take personal and institutional responsibility, go on journeys of self-education and fight for a future of sport that is welcoming and respectful of all involved. Through cooperation, dialogue and collective action between governments, sports organisations, corporations, civil society and trade unions, athletes, fan groups, journalists, foundations and others we can reclaim, as recalled in a special video produced for the event, Nelson Mandela's uniting vision of the transformative power of sport.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

PRIORITIES FOR 2024:

Inspired by these themes, the Centre's business plan for 2024 includes several ambitious new initiatives structured in accordance with its Theory of Change.

Generating awareness will continue with a focus on increasing public engagement to drive growth in sport and human rights education. The development, publication, and launch of a BBC web series with global reach has the potential to significantly expand human rights awareness with sports enthusiasts and cross-over audiences. As the focus moves towards North America and FIFA World Cup 2026, the Centre envisages opportunities to partner on major activations to promote human rights - which could include activities in each of the 16 host cities. To recognise increasing activity in sport and human rights - from across various actors in the sports ecosystem - the Centre also has the ambition to secure funding to launch an awards and recognition scheme to spotlight and celebrate individuals and institutions leading the way. Building on work with the Francophone Games in Kinshasa, host city awareness-raising workshops are envisaged to take place in upcoming locations of major events where human rights are not yet integrated into hosting. As more engaged and interested constituencies become aware of the intersections between sport and human rights, there will be greater opportunities to expand the Centre's education offerings, with the Global Sport and Human Rights Academy having the capability and platform to grow beyond its initial introductory courses to deliver multi-lingual, open access courses covering a range of topics, actors and themes in generic and tailored learning pathways. Existing educational projects will also continue, with an annual summer school, a new teaching 'pocketbook' for university students, further promotion and dissemination of the Routledge Handbook on Mega-Sporting Events and Human Rights, new teaching resources, reading lists, curricula, and master classes. An important new sport and human rights glossary will be published early in 2024. Through public appearances and conference participation, the Centre's team will further bring human rights to the attention of the sports industry. As a result of the Centre's activities, the field of sport and human rights will continue to grow, with the Centre acting as a market maker and a movement maker - driving interest, innovating solutions, taking action, and sustaining the movement.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

Building capacity will continue through the ongoing development of world-leading expertise co-created by the Centre through consultation, engagement and multi-stakeholder working groups. New resources will include refreshed guidance on navigating and mitigating human rights risks throughout the mega-sporting event lifecycle, an in-depth look at stakeholder engagement in sport, and urgent work connecting the climate crisis with human rights in sport. Underpinning these resources is the Centre's 'Responsible Sport Value Framework' that will accelerate the adoption of human rights into sporting institutions and their governance models. Recognising that momentum is gathering, the Centre will launch a landmark annual "State of Play" report on good practices emerging across the ecosystem. These interventions, made available as a public good through tools, publications and events, will contribute to strengthening operational systems and practices in sport and flow into technical expertise offered to sports bodies through the Centre's Advisory Services function - where demand is growing for specific high-impact consultancy projects. Advanced conversations continue with some of the world's biggest sporting organisations that are looking for assistance in developing methodologies to conduct human rights risk assessments, understand what real-time major event due diligence entails, and develop internal policies and practices. A significant offering to sports bodies is the Centre's unique experience in designing and delivering major event Human Rights Volunteers programmes - building human rights communities around events while contributing to the prevention and mitigation of human rights harms in real time. This initiative has the potential to bring a human rights lens to not only major tournaments but to sports leagues, competitions and games at all levels. The Centre will also partner with sports bodies to promote human rights awareness amongst workforce and volunteers at major events, and provide expertise to support regional and international policy consultations. The Centre is also working on plans to support elements of the UEFA EURO 2024 human rights strategy.

Creating lasting value will continue through the Centre's relentless focus on engagement with new and diverse actors in sport. The Centre will continue to provide human rights expertise to regional and international sports policy processes, including the Council of Europe and the UNESCO-convened inter-ministerial sessions, with an opportunity to expand this representation through participation in the Commonwealth Advisory Body on Sport and deeper engagement with CARICOM, ASEAN and the African Union. Significant efforts will remain on deepening outreach and engagement with key governments, sports bodies, sponsors, broadcasters and other relevant actors in sport, with potential to extend engagement efforts to cover a greater part of the global sport and human rights ecosystem - including with investors, which is an underexplored frontier. The Centre's quiet brokering role and deep connections and experience in the Middle East make a second multi-stakeholder Doha Dialogue on sport, legacy and human rights a viable proposition in Qatar in 2024. A close partnership with the Government of Switzerland will continue, enabling further editions of the mega-sporting event Host Governments Forum and the possible launch of a Leadership Group of Sports Ministers committed to human rights. The Centre will build on the outcomes and engagement generated at Sporting Chance Forum 2023 to maximise the opportunity to launch a new strategic plan and renew the commitment of the ecosystem at the next iteration of its flagship event in 2025.

In addition, the Centre will deliver two significant thematic programmes in 2024:

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

First, "Generation 2026" is a programme, supported by the Oak Foundation, that promotes a Child Rights Legacy for the North American World Cup. In 2023, the Centre was awarded a three-year grant from the Oak Foundation to improve child safeguarding and child participation in sport leading up to, during and as a legacy of the FIFA World Cup 2026 in Canada, Mexico, and the U.S. This builds upon foundational work initiated in 2019, with the development of the Child Rights and MSE Toolkit, training and technical assistance delivered to all host cities bidding to host the event, and ongoing stakeholder engagement. From the sixteen host cities of the FIFA World Cup 2026 selected in 2022, the Centre selected four cities for deeper engagement and to help cities establish where they need to progress when it comes to children: Los Angeles, New York / New Jersey, Toronto, and Guadalajara. Programme highlights include a youth journalism initiative training cohorts of youth to report on the World Cup's impact on their cities; a youth survey capturing child and youth experiences, displayed in a map and dashboard and shared with policymakers to inform policy change at the city level; a Global Youth Council: a forum convened by the Centre for youth input from host cities; updates to international standards on child safeguarding adapted to host cities, alongside in-depth training, technical assistance, and cross-city and cross-national peer learning; a North American Alliance of organisations; a best practice guide, a resource for future host cities detailing effective approaches to child safeguarding; and the formation of 2026 Athlete Ambassadors, a coalition of athletes advocating for children's rights and amplifying public awareness to mobilise change. By focusing on these elements, we aim to create a lasting positive impact on child safety and participation in sports.

Second, Roadmap to Remedy is an ongoing programme supported by the Clifford Chance Foundation. Over the past year, the Centre has consulted widely with a range of stakeholders on how sports organisations can improve their responses to reports of abuse. The project - Roadmap to Remedy - was borne out of a realisation that, across continents and disciplines, those most affected by abuse - victims, survivors, and whistle-blowers - all shared concerns about inadequate, unsafe and ineffective investigation and resolution mechanisms. The Centre, with support from the Clifford Chance Foundation, teamed up with a group of Affected Persons across the globe to explore together what needs to improve when it comes to investigating abuse, reaching determinations and resolutions based on the evidence gathered in investigations, and better engaging Affected Persons in building longer term solutions. The Centre will publish a number of guides on these topics in the coming year. While these guides are aimed at sport governing bodies, the resources will also be valuable for safe sport entities, Affected Persons, governments, funders, and other interested parties will also benefit from careful consideration of their content.

As the Centre scans the horizons for new opportunities to advance its impact, it is developing three concept areas that it is actively seeking resources to build further. Each of these concepts builds from the preparation for and delivery of the SCF and each offers the prospect of action plans that grow from high-level discussions at the SCF. As the Centre seeks sustainable long-term funding it will be increasingly programmatic from institutional philanthropic donors, aligned to areas of donor interest and support, while in line with the Centre's strategy. The following concepts are in early-stage discussion with potentially interested partners and once positive indications and encouragement are received would require extensive consultation with partners to develop into activity and formalised grant submissions.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

1: 2026 Host Cities - Securing local legacies from mega-sporting events

The 2026 FIFA World Cup (FWC 2026) is the first mega-sporting event to have human rights responsibilities from the bidding stage forward. Yet, knowledge of international rights and labour standards and the requisite processes to implement them are still new and largely unfamiliar to those within the host cities leading the planning and organisation. What will - or won't - be done at the FWC 2026 will have a ripple effect on events that will follow it, including World Cups in 2030 and 2034. It is time to lean in to inspire a new generation of host city leaders with awareness, knowledge, inspiration and coaching to reap the full potential of what these new responsibilities offer, and create a "new normal" in what is expected - and delivered - in hosting sporting events. At the SCF, the Centre hosted the first meeting of the Host City Sport and Human Rights Leadership & Exchange Initiative. This expanded initiative, if funding is secured, will involve co-creating human rights curricula for leadership of major event host cities - with a primary focus on the FWC 2026 - the first global sporting event with human rights requirements set forth from the bidding phase forward - and establishing a global network of host city human rights leads supported by capacity building and subject matter expertise to support human rights knowledge amongst host cities. The initiative will launch a dedicated community of practice, facilitate host city exchanges, and learnings and best practices captured for future MSEs.

2: Social justice, Reconciliation and Decolonisation

A pivotal consultation was held in October 2023 in Barbados during workshops organised in conjunction with the CANOC General Assembly. The Centre, in partnership with OSF, was invited to present at this event on understanding sports in the context of decolonisation and reparative justice. The event in Barbados led directly to a plenary session at the SCF. Following the event, the Centre has iterated a concept for further developing meaningful conversations on how sport and sports organisations can participate and offer contributions to the broader decolonisation agenda. The Centre has developed some early thoughts on this topic and how the world of sports can support work in this area. After early discussions with prospective donors, academics in the Caribbean, and CANOC, the Centre envisions a series of dialogue sessions for meaningful conversations over the coming years in targeted locations globally. What the Centre has suggested here does not assume the Centre to be the thematic expert or always be the appropriate convenor - and any activities would be premised on consultations and partnerships. The Centre's role would be to work with experts to bring sports bodies into conversations on decolonisation and racial justice with participants encouraged to confront uncomfortable truths, peel back layers of systemic issues, and share experiences that reveal the depth of challenges faced in sports due to their historical and societal norms. An initial emphasis on the Caribbean is a testament to Caribbean people's intergenerational journeys, current lived experiences, the significance of sport in Caribbean communities and recent commitments to address historical and cultural preservation and reparative justice. With partners, the Centre aims to catalyse change by collaborating closely with local stakeholders and co-creating actionable plans for sports bodies. To ensure tangible and sustainable results, the Centre proposes to develop evidence-informed tools and resources. These blueprints, rooted in new research and regional nuances, would help guide sports in the integration of diverse voices, especially youth, into sports governance structures, ensuring that leadership reflects the broad spectrum of the communities they represent and serve. Over time, initiatives that prove effective in one region could be adapted, refined, and implemented in other regions. This iterative and collaborative approach would ensure that no region remains stuck in the past, subject to its inherited circumstances or siloed in its efforts. Successes are to be shared and celebrated globally as case studies, creating an intricate and dynamic professional network that cultivates newfound purpose through the platform of sport for peace, sustainability and prosperity. A fundamental pillar of this movement is the acknowledgement and redressal by various actors in the global sports ecosystem of historical wrongs. Sports bodies under this programme, will not only be urged to transform internally but to also use their influential platforms to drive societal change in their communities and beyond.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

3: A transformative future of women's sport

The Centre has gender expertise within the organisation which has allowed the Centre to offer support and expertise to partners in the Advisory Council, including OHCHR and ILGA, as well as working to mainstream a gender lens across all outputs. This capacity has been an investment of core resources and provides the basis for the Centre to also develop fundraising proposals on gender to various funders. The Centre's goal is to launch a more robust thematic programme around gender and diverse gender inclusion. As women's sport continues to grow at an incredible rate, it is essential to integrate global majority and intersectional voices so that the increasing awareness of the current and future state of women's sport is comprehensive and fair. The Centre envisages launching a global survey and series of foresight workshops targeted at the global majority of women in sport (athletes, coaches, officials, sports administrators) to close the knowledge gap and increase understanding of their specific and often non-acknowledged needs, experiences, perspectives, interests and preferences, focussing on key barriers, challenges, human rights risks, bottom-up strategies, innovative solutions, and best practices. Consultations will allow for an up-to-date analysis of the state of women's sport globally, identify trends and emerging human rights issues in women's sports, build diverse future scenarios, discuss implications, and co-design action plans towards the global majority of women's preferred futures. Online monthly meetings will engage stakeholders in unpacking key issues emerging from the findings and curating and compiling resources and tools, as well as wise practices to address them. An online course at the Global Sport and Human Rights Academy will be produced as a roadmap for sport policymakers to build capacity and move towards the realisation of women's preferred futures. Should gaps in resources and tools be identified, the Centre will partner with global majority women representatives to produce them. A collective impact coalition of sports organisations, policymakers, civil society organisations, and other representatives of global majority women athletes, coaches, officials, and sport administrators will foster a transformative future of women's sport. Lasting value will be ensured through the creation of a common agenda towards the preferred futures of women's sport, with shared indicators, monitoring and evaluation mechanisms and complementary activities. Working groups will be developed focused on key areas, such as gender-based violence, labour rights and working conditions, inclusion, and leadership.

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.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

No new trustees were recruited or appointed during 2023. During 2023 the trustees were Dorcas Amakobe, Diana Chavez, Nicole Dryden, Vincent Gaillard, Phillip Jennings, Payoshni Mitra, Walter Palmer, Moira Thompson Oliver, and Brent Wilton. Diana Chavez resigned her position as a trustee in early 2024.

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 group 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.

As the term of the current Board expires in mid-2025, this succession planning is now underway with input from the governing bodies of the Centre, the Board and the Centre management team. This process will aim to sustain and develop the diverse knowledge and skills the Board bring as exceptional individuals with evident experience of and commitment to the sport and human rights movement. Following a skills audit and work by the current Board, the upcoming recruitment process will target candidates who can bring specific and relevant experience in financial management, fundraising and people management to their role as a Trustee. This will strengthen the overall skills and insight of the Board necessary to fulfil its collective duties and responsibilities to the Centre in stewarding its mission, objectives and benefit to the public.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

In 2023 the Centre was governed by a board of nine (now eight) trustees. Trustee meetings take place at least four times a year, usually by phone; though there were eight board meetings in 2023. 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 delivery of the Centre's strategy.

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 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 organisational chart.

During 2023, the board established three sub-committees that have been delegated by the board (in accordance with the charity's Articles of Association) to support the Centre's operations. These are:

- Finance and audit subcommittee. This committee is responsible for working with staff to monitor the financial matters of the Centre including; annual budget development and oversight, revenue generation and expenses, taxation and delivery of regulatory requirements, accounting for financial reserves and supporting the process to prepare annual audited financial reports;
- Human resources and remuneration subcommittee. This committee is responsible for managing the CEO's performance review processes, reviewing policies and processes relevant to staff working conditions and performance, overseeing the Centre's remuneration framework and supporting the implementation and monitoring of the Centre's Inclusion and Diversity plan; and
- Board management subcommittee. This committee is responsible for providing internal board governance and guidance to the board. This function includes assessing the Board's composition, identifying gaps in the board's competencies, supporting orientation and continuing education of the board as well leading the process to review the Centre's policies every 1-3 years (as per the review cycle of each respective policy).

Group Structure

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 IHRB as the charity's sole member on 8 July 2021 when the Centre became a fully independent organisation. The purpose and articles of association of CSHR Switzerland are fully aligned with 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 (FDFA); the ITUC; the IOE; the CGF; HRW; World Players, and IHRB. The ILO and OHCHR are Permanent Observers to the Association, with their roles embedded in 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 Centre'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.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

As the charity's sole member, CSHR Switzerland has the sole power to appoint the trustees of the charity and has appointed all of the directors of CSHR Switzerland to the board of the charity. This structure is beneficial because the Centre's controlling entity is incorporated in Geneva, the international centre of human rights, by a diverse group of Founding Institutions including the Government of Switzerland, and close to key players and governing bodies in sport in Lausanne and throughout Switzerland. Through CSHR Switzerland, the Centre retains a unique level of engagement with key stakeholders while at the same time, since these stakeholders have no fiduciary or day-to-day responsibilities for the Centre, the charity is fully independent and regulated under the oversight of the UK Charity Commission ensuring that the Centre's funds are always used for charitable purposes to the benefit of beneficiaries. This unique new governance structure, including the formal role described above of the ILO and OHCHR as the international standard-bearers for human rights, 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 ITUC, as a "unique piece of global architecture".

As the Centre matures and increases its assets, it may be that the Centre explores establishing a foundation in Switzerland - but until then this group structure with the multi-stakeholder parent association and independent regulated charity provides the checks and balances sought by the Centre in demonstrating leadership in good governance and transparency in all dimensions.

The Centre's office is in Geneva, Switzerland. Maintaining an office in Geneva is critically 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 the city. The charity operates as a branch in Switzerland and directly employs the permanent staff members based in Geneva.

CSHR's group structure also includes a wholly-owned trading subsidiary of the charity - Centre for Sport and Human Rights Trading Limited (CSHR Trading), registered with Companies House with Company Number 13509798. CSHR Trading has been established to further the strategic objectives of the charity including by entering into commercial transactions, specifically by undertaking trading activities such as delivering educational services, providing strategic advisory and consultancy services, and through branding and merchandising activities. The Board of Trustees has appointed one trustee (Moira Thompson Oliver) and one staff member (William Rook) as Directors of CSHR Trading. CSHR Trading provides routine sharing of information between the charity via the inclusion of a CSHR Trading Update in the quarterly CEO Update Report that goes to the charity's board ahead of every charity board meeting, with the report including a tracking of staff time utilised in CSHR Trading activities - with consideration for how that utilisation of staff time affects the delivery of charitable activities. In addition, all CSHR Trading governance documents, including board minutes, are included in shared folders that are accessible to the entire charity board.

Commercial and consulting activities via CSHR Trading require the utilisation of the expert staff employed or contracted by the charity. Therefore all CSHR Trading activities align with the charity's strategy (such as through providing advisory services to support sports bodies developing human rights committees and policy frameworks). To date, CSHR Trading activities have been small and targeted - not accounting for more than 5% of the overall group's activities or income. The Centre ensures that all CSHR Trading activities have a public good dimension that supports the charity's mission - such as via the development of case studies, public reports and materials.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

CSHR Trading has two impacts on the budget of the charity: (i) first it pays the charity for the staff costs of team members utilised on CSHR Trading projects, and (ii) second any remaining profits retained in CSHR Trading at year-end are donated to the charity in the following financial year. It therefore provides a diversified income stream to the charity that contributes to the retention and raising of core funds to deliver charitable activities. Trading activities are represented in the charity's budget by reductions in staff costs that are calculated by projecting which charity staff members are utilised for trading activities and for how many days per given month. Trading activities are therefore not shown in the budget as income of the charity but as a form of cost-recovery. However, the charity's budget shows the board the total amount of projected costs recovered from CSHR Trading to the charity to provide clarity on the value of CSHR Trading to the charity's operations. Retained profits transferred from CSHR Trading to charity are paid in the following financial year.

Board

The Centre's governance handbook sets out that the role of the Board is to "provide advice, guidance and oversight of the management of the Centre in line with its statutory and fiduciary responsibilities; and to provide a point of accountability for the CEO on behalf of the Members and of the beneficiaries of the Centre's work in pursuit of the Centre's mission." The Directors are responsible first and foremost to the Centre itself and must always act in its best interests and in accordance with its Articles.

Specifically, the board:

1. Provides accountability through review and adoption of the annual audited accounts, annual report, annual budget, and annual business plan.
2. Formulates strategy by developing and adopting a multi-year strategic plan (Convergence 2025).
3. Monitors and supervises the Centre by reviewing management accounts (quarterly), revising and updating a group-wide risk register (biannually), tracking implementation of the strategic plan (quarterly) and conducting the CEO's annual appraisal.
4. Makes policies to support efficient and consistent processes within the Centre via maintaining a policy register and regularly approving and publishing updated policies.
5. Works with and through the CEO to support the delegated delivery of the annual business plan.

Directors are responsible for:

- ensuring the submission of accurate financial statements to the relevant regulatory bodies;
- upholding the reputation of the Centre at all times;
- supporting the objectives of the Centre;
- undertaking their duties to the best of their judgement and abilities;
- acting with openness, honesty, accountability and transparency and maintaining the integrity of the Centre;
- observing confidentiality while acting as a Director and afterwards.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Centre's directors met for a board retreat in May 2023. At the retreat, the board along with Centre staff focused on a combination of training sessions led by external experts, a review of board management processes and commencing the groundwork to review the Centre's five-year strategic plan. The board training sessions included: "The Role of the Board" facilitated by David Alfrey from Clifford Chance, "Navigating Key Dilemmas" facilitated by David Rodin from Principia Advisory and "Building a Positive Board Culture in an Online Environment" facilitated by Pavneet Khurana. Review of the strategic plan focused on implementation progress to date, successes, challenges, identifying indicators of change, reviewing key risks and considering the future outlook of the strategy. In reviewing the strategy, it was noted that there is a need to develop clearer impact statements on impacts of the Centre's work for each class of beneficiary, and a need to conduct ongoing strategy tracking and trend monitoring. Finally, work on impact indicators will be folded into both a review of Convergence 2025, and the drafting of the Centre's new strategy. A strategy review working group was constituted in December 2023 to lead the process to review the Centre's current strategic plan and oversee the drafting of a refreshed strategy. The group's work is ongoing in 2024 with an anticipated end date of 2025 when the Centre's next strategic plan is launched.

Directors

The Centre's current board of directors were appointed in 2021 following an extensive global search overseen by a Nominations Committee and supported by the search firm Odgers Berndtson. In 2023, the directors were:

- Dorcas Amakobe: Dorcas is a women's rights development expert with over 12 years' experience in the development and sport sector. Working directly with girls from rural communities in her role as Executive Director at Moving The Goalposts, a sports development organisation based in Kenya, Dorcas holds a comprehensive range of sports, leadership and training qualifications including a Certificate in Coaching and Personal Development Program from Beyond Your Edge, the Global Women's Mentoring Program by Vital Voices and US Department of State Bureau of Education and Cultural Affairs; and a Certificate in Women's Sports Leadership from the University of Chichester, Females Achieving Brilliance and Anita White Foundation. Through collaborations with national and international sports federations and sport for development organisations such as the Kenya Football Federation, the Kenyan NOC, GIZ, Streetfootballworld and the FIFA Foundation, and as a voice for grassroots organisations at global platforms, Dorcas has developed in-depth insights into a broad range of approaches across organisations towards human rights, and is a pioneer member of Common Goal's Gender Accelerator program.

- Diana Chavez: First woman to chair the UN Forum on Business and Human Rights, Diana Chavez sits on various advisory bodies, including UNITAR's Board of Trustees, where she currently serves as Vice Chair. Prior to this, Diana served as the Director of the Regional Center for the Global Compact in Latin America and the Caribbean. Her professional career includes extensive experience in sustainability, corporate affairs, multilateral processes, mergers of international corporations, diplomacy, and corporate protocol. As part of Diana's work in the public sector, she directed projects to attract foreign investment and strengthen the relationship with Fortune 500 companies with operations in Latin America. She holds an undergraduate degree in English literature, with studies in national security and negotiation, and master's degrees in international relations and business administration.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

- Nicole Dryden: With over 30 years' experience in international sport as an Olympic swimmer, journalist and commentator, and as a human rights lawyer with over 15 years of subject matter expertise in the field of human rights and sport, Canadian Nikki Dryden has been an active promoter and fundraiser for sport in developing countries, for sport programmes used as a tool for development, and for grassroots sport. As an immigration and human rights lawyer, Nikki formally directed the US immigration practice at PwC and has also worked for non-profits, international human rights groups, governments and has been on several non-profit boards. In 2020, Nikki was granted a Fulbright Scholarship to conduct research in the field of sport and human rights, namely the area of athlete rights in the sports arbitration system. Nikki is currently working with athletes and athlete groups on 4 continents to ensure the International Olympic Committee complies with international human rights law by updating their Charter rules around athlete rights to freedom of expression and due process. Her detailed legal research and recommendations in this area were published extensively and shared with athlete groups around the world, influencing the IOC's stakeholder engagement.

- Vincent Gaillard: Having worked in both a corporate environment (including 13 years with The Coca-Cola Company on global events and partnerships, the NBA and Adidas), and a non-profit / institutional environment (Global Association of International Sports Federations; European Professional Club Rugby, World Rowing), as well as direct experience working with a large number of high-profile sports rights-holders or commercial partners including FIFA, IPC, Special Olympics, UEFA or BT, amongst others, Vincent brings a solid, in-depth understanding of the sport industry's supply chain. These experiences have given him the opportunity to develop relevant, innovative partnerships with various International, non-governmental organisations, including collaborating with UN branches and NGOs in an Olympic Games context while at The Coca-Cola Company; with UNICEF and various organisations interested in players health and welfare in his role with European Rugby; or through various non-executive activities, e.g. co-founding Sport & Sustainability International, an NGO promoting sustainability in and through sport in support of the UN Sustainable Development Goals, or as member of the IOC Legacy & Sustainability Commission. Vincent spent three years in China to spearhead Coca Cola's partnership with the Beijing 2008 Olympics, and this work continued in 2012 when he led Coca Cola's partnership with London 2012. Such experiences have enhanced Vincent's expertise in the fields of sport and human rights, development, health and the environment. In 2022, Vincent joined World Rowing as its Executive Director.

- Philip Jennings: Over a career spanning 40 years, Philip has been a leading figure in the Trade Union movement, holding the position of General Secretary at Uni Global Union and the FIET (International Federation of Commercial, Clerical, Technical and Professional Employees) for a combined 30 years. He has also played a leading role in the broader international trade union movement with the ITUC, TUAC taking the union message to the UN, IMF, OECD, World Bank, World Economic Forum, EU and the G20. As co - founder of the World Players Association to promote the human rights of athletes, Philip also contributed to the establishment of the Sports and Rights Alliance and the Centre for Sport and Human Rights. Other responsibilities have included Commissioner of the ILO Global Commission Future of Work; a member of the New Jersey Task force on the future of work and a Board member of the UN Global Compact since 2011. Philip has also chaired the Commission on the Future of the Irish trade union movement, and is Co-President of the International Peace Bureau. Philip was also part of a three-person team appointed to evaluate and develop the future strategy for the Sports and Rights Alliance.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

- Payoshni Mitra: A former badminton player, Dr Payoshni Mitra is a prominent athlete's rights activist and leading campaigner in the abolition of sex testing policies in women's sport, working closely with affected athletes across Asia and Africa to enable them to address human rights violations in sports. Her work includes helping athletes communicate with local or national sport governing bodies, sport ministries and other stakeholders, as well as actively resisting unnecessary and unsolicited physical examinations and scrutiny through direct intervention. Dr Mitra has also been instrumental in assisting Indian athlete Dutee Chand to regain her rights to compete in athletics, and was one of the ten member team who testified for South African Olympian Caster Semenya at the Court of Arbitration for Sport. She has been involved with international human rights agencies in preparing reports on discrimination in sports on the basis of gender and race, most notably as co-author of a Human Rights Watch report on lived experiences of athletes facing abusive sex-testing in athletics published in December 2020.

- Walter Palmer: After a thirteen-year career as a professional basketball player in the NBA, Europe, and Latin America from 1990-2003, Walter Palmer spearheaded the founding of three athlete focused labour organisations, the last two of which continue to impact the world of sport to this day: the German basketball players association, Spieler Initiative, SP.IN (2005); the European Elite Athletes Association, EU Athletes (2007); and UNI Sport PRO, now the World Players Association (2012). In 2014-15, he served for a short time as the Deputy Executive Director for International Development & Marketing at the NBA Players Association before starting his own consulting business where he continued to advise player unions from around the world on issues related to organising, governance, career development programming, and anti-doping policy. In his current role as Director of Dartmouth for Life in the Advancement Division at Dartmouth College, Walter's team builds and implements career programming and content for alumni in all stages of life with a special focus on mid-career and post-university transitions.

- Moira Thompson Oliver: Winner of the 2019 Legal 500 CSR Award, Moira Thompson Oliver was Head of Policy and Chief Counsel for British Telecom's international human rights programme until February 2021, serving a 23 year career which saw her leading BT's broadcast role in the Mega Sporting Events Platform for Human Rights and spearheading BT's work on modern slavery and the rule of law, which was shortlisted for The Times' Charity Awards and Financial Times Innovative Law Awards in 2017. She initiated BT joining the Home Office's CEO-led Business Against Slavery Forum in 2017, and the Global Network Initiative in 2018. In 2019, under Moira's direction BT was ranked 6th in the inaugural Tortoise Responsibility 100 Index, with a top ranking for human rights. Moira is a prolific public speaker and expert on business, law and human rights issues and has participated in numerous high profile publications and events, including the 2019 Sporting Chance Forum, IHRB's "Broadcasters and Human Rights in the Sports Context" and CSHR's "Sport, Broadcasting and Human Rights - Guiding Questions." In February 2021 she joined Vodafone Group as Human Rights Lead and in 2023 joined the law firm Slaughter and May as Head of Business and Human Rights.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

- Brent Wilton: With a 36-year career focused on labour and human rights, Brent Wilton has been a key player in the inception and development of the Centre for Sport and Human Rights. From 1999 to 2015 Brent was appointed to the International Organisation of Employers in Geneva, becoming Secretary General in 2012. Brent's work at the IOE covered all areas of labour and social policy debate in a range of UN and multilateral organisations such as the OECD, European Commission and Human Rights Council, and in 2006 Brent created a network of MNEs that still meets twice a year to connect companies with public policy developments whilst also bringing MNE experience into the work of the IOE. In 2007 with the support of the Coca-Cola Company, the US Chamber and the US Council for International Business he created an annual Human Rights Conference which has run annually ever since, with speakers including Michelle Bachelet, Guy Ryder, John Ruggie, Cherie Blair and Sharan Burrow. In 2015, Brent took up the position of Director of Global Workplace Rights at Coca-Cola, during which he led on developing the company's first human rights report and became a member of the FIFA Human Rights Advisory Board. Brent retired from the Coca-Cola Company in November 2020 and now works as a human rights consultant in New Zealand.

Team

The Centre team is led by CEO Mary Harvey - a former US women's national team goalkeeper - World Cup Winner and Olympic Champion. Mary has held various senior positions within sport governing bodies, including FIFA, the US Soccer Federation and Women's Professional Soccer. Mary spent fifteen years in the management consulting ranks, spending time at Deloitte and Accenture before opening her own consultancy, Ripple Effect. Prior to joining the Centre, Mary wrote the first-ever human rights strategy for a global sporting event - the 2026 FIFA World Cup. Mary oversees the delivery of the Centre's strategic plan, fundraising, financial performance and governance.

Deputy CEO William Rook is a lawyer and business and human rights expert who since 2015 has led the project that first launched the Mega-Sporting Events Platform for Human Rights, overseeing the creation, development and growth of the Centre in a complex multi-stakeholder setting. For three years he was also IHRB's representative in the Middle East, managing labour rights projects including with the ILO in Qatar. His expertise is in building projects and teams to tackle serious and systemic human rights challenges in contested and sensitive environments.

In 2021, the Centre hired David Grevemberg into its senior leadership team as Chief Innovation and Partnerships Officer. David's 25 year career in sports governance and administration included being part of the founding team of the International Paralympic Committee and appointments as Chief Executive of both the Glasgow 2014 Commonwealth Games and the Commonwealth Games Federation. In various guises David supported the development of the Centre from its inception, including serving on its governance committee, and led the way with Glasgow 2014 becoming the first major sport event to adopt a human rights policy. David leads relations with sporting organisations and oversees the development of new partnerships and initiatives - including the Global Sport and Human Rights Academy and the Centre's Advisory Services offering.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

In Geneva, Guido Battaglia, Head of Policy and Outreach, manages relationships with governments, IGOs, and sports bodies, navigating the politics of international sport and the representation of the Centre's agenda in global and regional fora. Guido, formerly of the World Economic Forum, is an expert in stakeholder engagement, responsible business conduct, and navigating institutional priorities. Guido oversees workstreams on external affairs and developing the Centre's network. Alison Biscoe, Head of Programme and Partnership Development, is an expert on mega-sporting events and on corporate engagement, leading projects with sponsors, broadcasters and major event hosts, developing tools, guides and best practices for the ecosystem. In 2017, Alison became the first full-time member of staff at IHRB dedicated exclusively to sport and human rights and has grown her career and expertise within the Centre. Alison oversees workstreams on tools development and capacity building. Guido and Alison, together with William Rook formed the Centre's founding team in 2018 and have grown the organisation from this small group into a team of twenty.

In the United States, Katie Hanna is the Centre's Head of North America - joining from the US Center for SafeSport where she led the education and outreach team, to now manage collaborations to improve the knowledge and capacity of host cities, governments, and other stakeholders of the 2026 FIFA World Cup to ensure that child rights are protected, respected and promoted during preparations to host the tournament. Katie oversees the Centre's work in North America and thematic work on child rights. In Europe, the Centre's work on education and research is led by Dr. Daniela Heerdt, a widely published academic, researcher and expert who completed her doctoral research on human rights abuses in the context of mega-sporting events. Daniela oversees the Centre's education and research workstream.

The team also includes senior gender expert and storyteller Thays Prado, who joined from UN Women where she ran sports programmes globally, and Lucy Amis, an experienced business and human rights expert with ten years of experience working on mega-sporting events. Expanding programmatic work in North America has allowed the Centre to appoint Dr. Sabrina Razack as senior project lead in Canada and Tonatinuh Magos as senior project lead in Mexico. The Centre also retains part-time the services of Dr. Scott Jerbi, formerly a senior human rights officer at OHCHR and subsequently a senior advisor to Mary Robinson, and Shubham Jain - a lawyer, researcher, and academic based at the University of Cambridge. Annabel Short, formerly Deputy Director of the Business & Human Rights Resource Centre manages the Centre's youth journalism initiative from New York.

The Centre's expert work on sport and human rights is enabled by an experienced core team including Matt Stone, Head of Communications, who spent ten years as Head of Digital at FIFA after an early career at the BBC. Matt is supported by Jonny Randall, who has a decade of experience in managing communications projects for non-profits and Dr. Elisa Revuelta, an expert in digital content, with experience at the Olympic Channel and with FIFA. Operations and Governance are overseen by Dr. James Brown who previously ran the office of postdoctoral affairs at the University of Cambridge and prior to that helped establish the Cambridge Muslim College, supported by Projects & Events Manager Claire Wilton-Magras who previously managed events and member relations at the International Paralympic Committee, and Operations Manager Mweene Chibbonta who joined from a role with the Global Health Corps in Zambia. The Centre also has an active internship and academic placement programme in place with specific goals to grow the field and diversify access routes into sport and human rights professions.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Staff List

The Centre's core staff (employees and consultants working on at least a 50% basis with the Centre) for at least 3 months during 2023 were:

- Lucy Amis (Senior Advisor) (Employee, UK)
- Alison Biscoe (Head of Programmes and Partnerships) (Employee, Switzerland)
- Guido Battaglia (Head of Policy and Outreach) (Employee, Switzerland)
- James Brown (Head of Operations and Governance) (Employee, UK)
- David Grevemberg (Chief Innovation and Partnerships Officer) (Employee, UK)
- Katie Hanna (Head of North America) (Consultant, United States)
- Mary Harvey (Chief Executive) (Employee, United States)
- Daniela Heerdt (Head of Education and Research) (Consultant, Netherlands)
- Shubham Jain (Policy & Research Fellow) (Consultant, UK)
- Thays Prado (Gender Advisor) (Consultant, Portugal)
- Jonny Randall (Communications Manager) (Consultant, Spain)
- Elisa Revuelta (Communications Consultant) (Consultant, Spain)
- William Rook (Deputy Chief Executive and Chief Operating Officer) (Employee, UK)
- Matt Stone (Head of Communications) (Employee, UK)
- Claire Wilton-Magras (Project Manager (Events, Operations, Engagement) (Employee, UK)
- Mweene Chibbonta (Operations Coordinator) (Consultant, Zambia)
- Claudia Villa- Hughes (Safeguarding Advisor) (Consultant, UK)
- Tonatiah Magos (Project Lead, Mexico) (Consultant, Mexico)
- Sabrina Razack (Project Lead, Canada) (Consultant, Canada)
- Annabel Short (Project Lead, Eastern USA) (Consultant, United States)

A core staff member was hired in late 2023 to grow the team's presence at its office in Geneva:

- Marie Porchet (Engagement and Partnerships Coordinator) (Employee, Switzerland)

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

- Scott Jerbi (Special Advisor) (Consultant, Switzerland)
- Kat Craig (Special Advisor) (Consultant, UK)

One member of staff also left the Centre in 2023:

- Michelle Edgar (Project Lead, Western USA) (Consultant, United States)

The charity also benefits from the support of Clifford Chance LLP which provides secondments of trainee solicitors to support the Centre's work.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

People Operations

The charity maintains a published Recruitment Policy and works with both a human resources consultant (Fitzgerald HR) and a people and culture consultant (Pavneet Khurana). 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. The Centre will, in 2024, adopt a pay policy that builds on a published Recruitment Policy in which the Centre recognises that pay is a key factor in the attraction, motivation and retention of staff and having competitive remuneration is one of the ways in which the Centre can secure the very best people to deliver on strategy. Pay levels within the draft policy reflect the need to attract and retain specialist staff with the leadership, experience, networks, 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 in line with a specified competency framework. Employees are paid a salary at least in line with guidance from the UK's Campaign for a Living Wage.

During 2023, the Centre also implemented improved human resources procedures. This included the execution of a mid-year performance review, the payment of a 7% Cost of Living Adjustment (COLA) to all staff at the beginning of 2023 and the hosting of a biennial all-staff retreat in the second quarter of the year (in Loch Lomond, Scotland).

At the end of 2023, Centre staff commenced an organisational sustainability project that aimed to increase staff job satisfaction, growth and development. The work commenced in 2023, and continued into early 2024. The project has resulted in the development of a revised organisational structure, a new workflow process, the development of a competency framework, a process to revise all job descriptions and the development of a pay policy that ensures parity across the organisation.

The Centre has also made available to the team an Employee Assistance Programme with support from Clifford Chance LLP, a programme which provides free, confidential and impartial guidance and support on health and wellbeing by telephone and online. The Trustees acknowledge and thank Clifford Chance LLP for providing the Centre team with access to this programme.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

11422595 (England and Wales)

Registered Charity number

1187647

Registered office

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

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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

Trustees

B Wilton
D Chavez (resigned 5.2.24)
D Amakobe
M L Thompson Oliver
N Dryden
P Mitra
P Jennings
V Gaillard
W Palmer

Auditors

Kingston Burrowes Audit Ltd
308 Ewell Road
Surbiton
KT6 7AL

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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

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. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the 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 2019 (FRS102);
- 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 operation.

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

In so far as the trustees are aware:

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

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

Approved by order of the board of trustees on 10 October 2024 and signed on its behalf by:

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 'parent charitable company') and the subsidiary (the 'Group') for the year ended 31 December 2023 which comprise the Group Statement of Financial Activities, the Group and the Parent Charitable Company Balance Sheet, the Group Cash Flow Statement and notes to the Group 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 group's and the parent charitable company's affairs as at 31 December 2023 and of the group's 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 group and parent 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 group's and the parent 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 Report of the Trustees, 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 which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Report of the Trustees has been prepared in accordance with applicable legal requirements.

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within 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 prepare the financial statements in accordance with the small companies' regime and 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 parent 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 group's and parent 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 group or parent charitable company or to cease operations, or have no realistic alternative but to do so.

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

Our responsibilities for the audit of the financial statements

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

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

- Enquiry of management and those charged with governance about actual and potential litigation or claims and the identification 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 testing journal entries and other adjustments for appropriateness.
- 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.

Kevin Fisher FCA (Senior Statutory Auditor)
for and on behalf of Kingston Burrowes Audit Ltd
Statutory Auditors
308 Ewell Road
Surbiton
KT6 7AL

Date: 24 October 2024

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	1,506,399	2,136,313	3,642,712	1,077,927
Commercial trading operations	4	94,475	-	94,475	-
		<u>1,600,874</u>	<u>2,136,313</u>	<u>3,737,187</u>	<u>1,077,927</u>
EXPENDITURE ON					
Raising funds	5	51,741	-	51,741	57,861
Commercial trading operations		29,776	-	29,776	3,560
Charitable activities					
Sport and human rights	7	<u>1,126,448</u>	<u>1,445,593</u>	<u>2,572,041</u>	<u>1,544,948</u>
Total		<u>1,207,965</u>	<u>1,445,593</u>	<u>2,653,558</u>	<u>1,606,369</u>
NET INCOME/(EXPENDITURE)		392,909	690,720	1,083,629	(528,442)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>308,665</u>	<u>323,734</u>	<u>632,399</u>	<u>1,160,841</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>701,574</u></u>	<u><u>1,014,454</u></u>	<u><u>1,716,028</u></u>	<u><u>632,399</u></u>

CONTINUING OPERATIONS

The consolidated statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes form part of these financial statements

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

**CONSOLIDATED BALANCE SHEET
31 DECEMBER 2023**

	Notes	Consolidated 2023 £	Consolidated 2022 £	Charity 2023 £	Charity 2022 £
FIXED ASSETS					
Tangible assets	14	8,518	8,406	8,518	8,406
Investments	15	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>
		8,518	8,406	8,519	8,407
CURRENT ASSETS					
Debtors	17	234,273	334,488	228,221	328,488
Cash at bank		<u>1,637,845</u>	<u>639,948</u>	<u>1,615,372</u>	<u>639,947</u>
		1,872,118	974,436	1,843,593	968,435
CREDITORS					
Amounts falling due within one year	18	<u>(164,608)</u>	<u>(350,443)</u>	<u>(197,227)</u>	<u>(340,883)</u>
NET CURRENT ASSETS		<u>1,707,510</u>	<u>623,993</u>	<u>1,646,366</u>	<u>627,552</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,716,028</u>	<u>632,399</u>	<u>1,646,366</u>	<u>635,959</u>
NET ASSETS		<u>1,716,028</u>	<u>632,399</u>	<u>1,654,885</u>	<u>635,959</u>
FUNDS					
Unrestricted funds	20	701,574	308,665	640,435	312,225
Restricted funds	20	<u>1,014,454</u>	<u>323,734</u>	<u>1,014,450</u>	<u>323,734</u>
TOTAL FUNDS		<u>1,716,028</u>	<u>632,399</u>	<u>1,654,885</u>	<u>635,959</u>

These consolidated 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 10 October 2024 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**

**CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	<u>1,002,272</u>	<u>440,864</u>
Net cash provided by operating activities		<u>1,002,272</u>	<u>440,864</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(4,795)	(5,001)
Purchase of fixed asset investments		-	-
Sale of tangible fixed assets		<u>420</u>	<u>-</u>
Net cash used in investing activities		<u>(4,375)</u>	<u>(5,001)</u>
Cash flows from financing activities			
Advances from group undertaking		-	-
Increase/(Decrease) in group creditors		<u>-</u>	<u>-</u>
Net cash provided by financing activities		<u>-</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period		997,897	435,863
Cash and cash equivalents at the beginning of the reporting period		<u>639,948</u>	<u>204,085</u>
Cash and cash equivalents at the end of the reporting period		<u><u>1,637,845</u></u>	<u><u>639,948</u></u>

The notes form part of these financial statements

NOTES TO THE CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2023

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	1,083,629	(528,442)
Adjustments for:		
Depreciation charges	4,682	4,210
Profit on disposal of fixed assets	(420)	-
Decrease in debtors	100,215	777,354
(Decrease)/increase in creditors	<u>(185,834)</u>	<u>187,742</u>
Net cash provided by operations	<u>1,002,272</u>	<u>440,864</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.23 £	Cash flow £	At 31.12.23 £
Net cash			
Cash at bank	<u>639,948</u>	<u>997,897</u>	<u>1,637,845</u>
	<u>639,948</u>	<u>997,897</u>	<u>1,637,845</u>
Total	<u>639,948</u>	<u>997,897</u>	<u>1,637,845</u>

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

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

The presentation currency of the financial statements is the Pound Sterling (£).

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.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Preparation of consolidated financial statements

The group financial statements consolidate the results of the charity and its wholly owned subsidiary Centre for Sport and Human Rights Trading Limited on a line-by-line basis. As permitted by Section 408 of the Companies Act, no separate statement of financial activities is presented in respect of the parent charitable company.

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.

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

2. ACCOUNTING POLICIES - continued

Income

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.

Government grants

The charity received government grants which are accounted for on the performance model.

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.

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

2. ACCOUNTING POLICIES - continued

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.

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.

Investments in subsidiaries

Investments in group companies are stated at cost less any identified impairment. An impairment review is undertaken annually by the trustees.

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

3. DONATIONS AND LEGACIES

	2023	2022
	£	£
Business donations	503,084	328,315
Foundation grants	1,652,454	82,082
Government grants	684,355	245,759
Sports body donations	<u>802,819</u>	<u>421,771</u>
	<u>3,642,712</u>	<u>1,077,927</u>

The conditions attached to the recognised government grants of £684,355 (2022 - £245,759) are that the funds have been provided to support both specific projects and also the wider activities of the charity. In both cases, funds received must be utilised within specified grants periods.

4. COMMERCIAL TRADING ACTIVITIES

	2023	2022
	£	£
Consultancy	<u>94,475</u>	<u>-</u>
	<u>94,475</u>	<u>-</u>

5. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Consultancy	37,549	41,474
Wages	14,192	14,176
Office rent	<u>-</u>	<u>2,211</u>
	<u>51,741</u>	<u>57,861</u>

All costs for raising funds are related to support costs.

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

6. SUBSIDIARY INCOME AND COSTS

The wholly owned trading subsidiary Centre for Sport and Human Rights Trading Limited is incorporated in the United Kingdom and pays all of its distributable profits to the parent charity company by gift aid. The parent charity company owns the entire share capital in the subsidiary, being 1 ordinary share of £1. A summary of the trading results whilst part of the group is shown below.

	2023 £	2022 £
Turnover	94,475	-
Other income	-	-
Administration and other costs	<u>(29,776)</u>	<u>(3,560)</u>
Operating profit/(loss)	<u>64,699</u>	<u>(3,560)</u>
Net income	64,699	-
Amount gift aided to the charity	<u>-</u>	<u>-</u>
Retained in subsidiary	<u>64,699</u>	<u>(3,560)</u>

As at 31 December 2023, the subsidiary had net assets of £61,140 (2022: net liabilities of £3,559). This comprised assets of £75,778 (2022: £46,412) and liabilities of £14,638 (2022: £49,971).

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Sport and human rights	<u>2,009,294</u>	<u>562,747</u>	<u>2,572,041</u>
Comparatives for the year ended 31 December 2022:			
Totals	<u>£ 980,559</u>	<u>£ 564,389</u>	<u>£ 1,544,948</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023 £	2022 £
Staff costs	581,110	494,321
Core consultancy	465,737	382,240
Project consultancy	567,356	121,659
Travel and events	343,692	54,848
Reports & other communications	12,157	3,536
Exchange rate difference	13,689	(86,567)
Other costs	<u>25,553</u>	<u>10,522</u>
	<u>2,009,294</u>	<u>980,559</u>

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

9. SUPPORT COSTS

	Management and administration £	Finance £	Information technology £	Governance costs £	Totals £
Sport and human rights	<u>489,590</u>	<u>6,093</u>	<u>63,114</u>	<u>3,950</u>	<u>562,747</u>
Comparatives for the year ended 31 December 2022:					
	£	£	£	£	£
Totals	<u>531,087</u>	<u>4,193</u>	<u>25,359</u>	<u>3,750</u>	<u>564,389</u>

10. NET INCOME/(EXPENDITURE)

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

	2023 £	2022 £
Auditors' remuneration	3,950	3,750
Depreciation - owned assets	4,683	4,210
Surplus on disposal of fixed assets	<u>(420)</u>	<u>-</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

During the year P Mitra was paid £3,182 (2022 - £nil) for expert consultancy not related to their role as a trustee. Payment was authorised under the charity's articles of association.

Trustees' expenses

Trustees' expenses of £39,538 (2022 - £1,038) were paid in respect of seven trustees (2022 - three) during the years ended 31 December 2023 and 31 December 2022 for travel expenses.

12. STAFF COSTS

	2023 £	2022 £
Wages and salaries	634,745	622,165
Social security costs	65,489	57,932
Other pension costs	<u>30,596</u>	<u>28,841</u>
	<u>730,830</u>	<u>708,938</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 £413,275 (2022 - £396,531).

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

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:

	2023	2022
Staff	<u>8</u>	<u>10</u>

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

	2023	2022
£60,001 - £70,000	2	2
£70,001 - £80,000	-	1
£80,001 - £90,000	1	-
£90,001 - £100,000	1	2
£100,001 - £110,000	2	1
£280,001 - £290,000	<u>1</u>	<u>1</u>
	<u>7</u>	<u>7</u>

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,077,927	-	1,077,927
Commercial trading operations	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURE ON			
Raising funds	57,861	-	57,861
Commercial trading operations	3,560	-	3,560
Charitable activities			
Sport and human rights	<u>1,318,991</u>	<u>225,957</u>	<u>1,544,948</u>
Total	<u>1,380,412</u>	<u>225,957</u>	<u>1,606,369</u>
NET INCOME	(302,485)	(225,957)	(528,442)

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

RECONCILIATION OF FUNDS

Total funds brought forward	611,150	549,691	1,160,841
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>308,665</u>	<u>323,734</u>	<u>632,399</u>

14. TANGIBLE FIXED ASSETS – GROUP AND CHARITY

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2023	3,524	17,427	20,951
Additions	-	4,795	4,795
Disposals	<u>-</u>	<u>(1,976)</u>	<u>(1,976)</u>
At 31 December 2023	<u>3,524</u>	<u>20,246</u>	<u>23,770</u>
DEPRECIATION			
At 1 January 2023	922	11,623	12,545
Charge for year	365	4,318	4,683
Eliminated on disposal	<u>-</u>	<u>(1,976)</u>	<u>(1,976)</u>
At 31 December 2023	<u>1,287</u>	<u>13,965</u>	<u>15,252</u>
NET BOOK VALUE			
At 31 December 2023	<u>2,237</u>	<u>6,281</u>	<u>8,518</u>
At 31 December 2022	<u>2,602</u>	<u>5,804</u>	<u>8,406</u>

15. FIXED ASSET INVESTMENTS – CHARITY

	Shares in group undertakings £
MARKET VALUE	
At 1 January 2023 and 31 December 2023	<u>1</u>
NET BOOK VALUE	
At 31 December 2023	<u>1</u>
At 31 December 2022	<u>1</u>

There were no investment assets outside the UK.

**CENTRE FOR SPORT AND HUMAN RIGHTS
LIMITED**

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

The company's investments at the balance sheet date in the share capital of companies include the following:

16. FIXED ASSET INVESTMENTS - continued

Centre For Sport and Human Rights Trading Limited

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

Nature of business: Consultancy services

	%		
Class of share:	holding		
Ordinary	100		
		2023	2022
		£	£
Aggregate capital and reserves		61,140	(3,559)
Profit/(loss) for the year		<u>64,699</u>	<u>(3,560)</u>

17. DEBTORS – GROUP AND CHARITY

AMOUNTS FALLING DUE WITHIN ONE YEAR

AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 2023	Group 2022	Charity 2023	Charity 2022
	£	£	£	
Trade debtors	77,687	134,284	73,687	128,284
Other debtors	37,621	35,569	35,569	35,569
Accrued income	85,312	156,392	85,312	156,392
Prepayments	<u>33,653</u>	<u>8,243</u>	<u>33,653</u>	<u>8,243</u>
	<u>234,273</u>	<u>334,488</u>	<u>228,221</u>	<u>328,488</u>

18. CREDITORS: GROUP AND CHARITY

AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 2023	Group 2022	Charity 2023	Charity 2022
	£	£	£	£
Trade creditors	109,026	34,758	96,712	34,759
Amounts owed to group undertakings	-	-	47,253	40,411
Social security and other taxes	22,125	19,353	22,125	19,353
Other creditors	-	482	-	482
Accrued expenses	33,457	46,289	31,137	43,039
Deferred Income	<u>-</u>	<u>249,561</u>	<u>-</u>	<u>202,839</u>
	<u>164,608</u>	<u>350,443</u>	<u>197,227</u>	<u>340,883</u>

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

The deferred income brought forward from 2022 of £249,561 (parent charitable company £202,839) was released in the year. There was no deferred income as at 31 December 2023.

19. LEASING AGREEMENTS

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

	Group	Group	Charity	Charity
	2023	2022	2023	2022
	£	£	£	£
Within one year	19,334	15,014	19,334	15,014
Between one and five years	<u>4,834</u>	<u>18,768</u>	<u>4,834</u>	<u>18,768</u>
	<u>24,168</u>	<u>33,782</u>	<u>24,168</u>	<u>33,782</u>

20. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	308,665	392,909	701,574
Restricted funds			
Sport and human rights	<u>323,734</u>	<u>690,720</u>	<u>1,014,454</u>
TOTAL FUNDS	<u>632,399</u>	<u>1,083,629</u>	<u>1,716,028</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	1,600,874	(1,207,965)	392,909
Restricted funds			
Sport and human rights	<u>2,136,313</u>	<u>(1,445,593)</u>	<u>690,720</u>
TOTAL FUNDS	<u>3,737,187</u>	<u>(2,653,558)</u>	<u>1,083,629</u>

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

21. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	611,150	(302,485)	308,665
Restricted funds			
Sport and human rights	549,691	(225,957)	323,734
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,160,841</u>	<u>(528,442)</u>	<u>632,399</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,077,927	(1,380,412)	(302,485)
Restricted funds			
Sport and human rights	-	(225,957)	(225,957)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,077,927</u>	<u>(1,606,369)</u>	<u>(528,442)</u>

Unrestricted funds represent monies given to the charity without restrictions.

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

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

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

22. RELATED PARTY DISCLOSURES

Centre For Sport and Human Rights Trading Limited

Wholly owned trading subsidiary company

As at 31 December 2023, the parent charitable company owed the trading subsidiary company of £47,254 (2022: £40,411). The loan by the charitable company has no fixed repayment term and is interest free.

Staff costs of £4,720 (2022: £nil) were recharged by parent charitable company to its subsidiary during the year.

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

The Charity's ultimate parent company is Centre Pour Le Sport Et Les Droits De L'Homme, a non-profit association constituted in Switzerland. It carries out no activities in its own right. Control is exercised by virtue of being the sole member of the charitable company.

23. CONTINGENT ASSETS

The charity has been awarded grants totalling £1,365,130 (2022 - £460,662), 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.