

**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 2024**  
**FOR**  
**CENTRE FOR SPORT AND HUMAN RIGHTS**  
**LIMITED**

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The trustees who are also directors of the charitable company for the purposes of the Companies Act 2006, present their report with the financial statements of the group and parent charitable company for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Centre for Sport and Human Rights is a human rights organisation for the world of sport.

Sport is one of the most visible global forces in society, capable of inspiring progress, driving prosperity, shaping shared values, and bringing communities together with a promise of unity, excellence, and inspiration. Yet behind the spectacle and the unparalleled potential as a social good, sport too often fails to live up to this promise.

Sport exists in the same cultural, economic and political environment as any other social phenomenon. Despite longstanding efforts to promote safety, fairness and inclusion, harms such as abuse, exploitation, discrimination, harassment, and exclusion persist at every level, from grassroots sport to global mega-events.

These are not isolated incidents but symptoms of broader social challenges that are exacerbated by systemic issues in how sport is governed, commercialised, and delivered. The stakes are rising as sport becomes more powerful, profitable, and politically significant, placing new pressures on institutions to demonstrate integrity and responsibility.

As a global social force, sport exists as an ecosystem that depends on and is influenced by many institutional actors. At the centre of this ecosystem are the people for whom sport exists and without whom it cannot exist - people whose rights must be protected and respected.

Without sustained collaboration across this ecosystem - grounded in collective action and shared principles and facilitated by specialist knowledge and expertise - sport cannot be an authentic driver of social good and human empowerment.

While some leading organisations are taking steps to address the harms and risks to people that exist in sport, progress remains uneven. Many actors lack the knowledge, resources, tools, opportunity for dialogue and cooperation and shared standards needed to act consistently and effectively. Fragmented initiatives, knowledge gaps, reputational concerns, and short-term pressures often get in the way of lasting change.

Rather the world of sport risks perpetuating and exacerbating harms and abuses to the very people - athletes, fans, workers and the public as a whole - to whom it promises so much.

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The Centre exists so that actors in the global sport ecosystem work together to overcome this gap between the promise and the reality of sport.

The vision of the Centre is a world of responsible sport and its mission is to work with all actors to make responsible sport a reality. From everyday sport to the biggest international events, our mission is to ensure that sport prevents harm and abuse from occurring, makes things right if people are affected, and uses its unique place in society to protect, promote, and advance human rights.

A venture building on decades of work by many parties, the Centre the work of the Centre is underpinned by a commitment to international human rights and labour standards. The application of these standards to sport is articulated in the Sporting Chance Principles, based on the UN Guiding Principles on Business and Human Rights (UNGPs) and other key human rights instruments, developed in consultation with a wide range of stakeholders and embedded through the Centre's work.

The intentions of the organisations that came together to establish the Centre were set out in a joint statement by the UN Office of the High Commissioner for Human Rights (OHCHR), the International Labour Organization (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 the Institute for Human Rights and Business. 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, focusing 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.

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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."

**Significant activities**

The Convergence 2025 strategy defined nine collective outcomes which define progress toward the Centre's overall objective of promoting human rights in sport and thereby achieving a world of responsible sport. They are:

- 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.

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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.

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.

In pursuing its 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."

In its strategy Convergence 2025, the Centre applied this approach to defining five priority activity areas to achieve the outcomes described above:

**(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.

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(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.

(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.

In 2024, the Centre delivered its activities under these priority activity areas through five workstreams through which implementation happens and projects are managed. Each workstream has a designated senior member of staff responsible for coordinating and delivering a range of activities aligned to strategy.

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"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.

"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 55 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.

"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. Through this workstream the Centre aims to bridge academia and practice, provide cutting-edge insights, and expand the field.



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"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 charitable company'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.

Significant activities delivered in 2024 include:

1. Appointing Epsy Campbell Barr as Honorary Chair and President
2. Increasing Child Voice and Participation
3. Enrolling Local Stakeholders in North America
4. Training Young Journalists
5. Promoting a Child Rights Legacy for FIFA World Cup 2026
6. Communicating the Sport and Human Rights Agenda through Representation at Key Conferences and Summits
7. Expanding the Movement through increased Advisory Council Membership and Engaged Organisations
8. Convening the Coalition
9. Partnering with UEFA Euro 2024
10. Launching the Roadmap to Remedy series
11. Delivering the Human Rights Playbook Series

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12. Developing Guidance on Meaningful Stakeholder Engagement
13. Co-creating Tolls and Solutions with Sponsors and Broadcasters
14. Engaging National Human Rights Institutions
15. Supporting International Policy Initiatives
16. Publishing Expert Opinions, Reviews & Submissions
17. Integrating Human Rights into Sustainable Event Standards
18. Introducing the Global Sport and Human Rights Research Network
19. Releasing the Sport and Human Rights Glossary
20. Innovating an ecosystem approach to human rights in sports
21. Exploring the Intersection of Sport, Climate and Human Rights
22. Coordinating the Sport and Human Rights Summer Course
23. Collaborating on Sports Diplomacy Education
24. Reporting on the UEFA EURO 2024 Human Rights Board
25. Addressing event-related risks with six National Olympic Committees
26. Teaming up with Special Olympics on Safeguarding
27. Offering Advisory Services through CSHR Trading
28. Accompanying European Athletics' Commitment to Human Rights through Support and Training
29. Fostering Human Rights Awareness in the context of the Olympic Games
30. Facilitating the 5th edition of the Sporting Event Host Government Forum

Further details of these activities are provided in the next section.

The Trustees confirm that they have had regard to the Charity Commission's guidance on public benefit when planning its activities in furtherance of its objectives for the public benefit.

**Public benefit**

In delivering its activities for the public benefit, the Centre works to promote human rights in the world of sport by the any or all of the means defined in its Articles of Association:

1. monitoring abuses of human rights;
2. obtaining redress for the victims of human rights abuse;
3. relieving need among the victims of human rights abuse;
4. research into human rights issues;
5. providing technical advice to government and others on human rights matters;
6. contributing to the sound administration of human rights law;
7. commenting on proposed human rights legislation;
8. raising awareness of human rights issues;
9. promoting public support for human rights;
10. promoting respect for human rights among individuals, corporations, other organisations and enterprises;
11. international advocacy of human rights;
12. eliminating infringements of human rights.

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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 advocating for 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.

The Centre's strategy for 2021-25 Convergence 2025 sets the organisation's goal to be "people-centred" in all of its activities. Rights holders and affected and potentially affected groups are at the core of all activities undertaken by the Centre both as the charitable company's beneficiaries and as agents in seeking systemic change. 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.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

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.
- 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.

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- 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's Going The Distance report published this year provides an overview of 100 specific activities delivered between 2021 and 2024 that contributed to these changes. The report also specifically maps the Centre's activities to its charitable objects, collective outcomes and strategic priority areas.

In 2024 specifically, the Centre delivered a range of activities which are detailed in its Annual Activity Report for 2024 and summarised here:

1. Appointing Epsy Campbell Barr - The Centre welcomed Dr. Epsy Campbell Barr as Honorary Chair and President, recognising her global leadership in racial and gender equality and entrusting her with ambassadorial duties to advance the Centre's mission.
2. Increasing Child Voice and Participation - Through "Generation 2026," the Centre amplified youth voices in North American host cities by forming youth councils and collaborating with schools, NGOs, and civic bodies to shape child-inclusive mega-event planning.
3. Enrolling Local Stakeholders in North America - The Centre coordinated with host committees and UNICEF to formalise child rights advisory bodies, hold safeguarding workshops, and expand the "Generation 2026" initiative across multiple cities in Mexico, the U.S., and Canada.

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4. Training Young Journalists - The "Youth Media Forward" programme trained young reporters in human rights journalism related to sport, empowering them to cover the 2026 World Cup with integrity and a focus on social impact.
5. Promoting a Child Rights Legacy - The Centre convened safeguarding working groups and developed child-focused site surveys and dashboards to embed lasting child rights standards in World Cup 2026 planning and delivery.
6. Communicating the Agenda - CSHR represented sport and human rights at leading global forums, increasing the visibility and relevance of rights issues in sport governance, industry gatherings, and public discourse.
7. Expanding the Movement - New members-including broadcasters, NOCs, and governments-joined the Centre's coalition, committing to uphold human rights principles through sport.
8. Convening the Coalition - The Centre's Advisory Council and Engaged Organisations met regularly to share insights on emerging challenges, including due diligence laws, gender inclusion, and event-specific human rights risks.
9. Partnering with UEFA EURO 2024 - CSHR co-developed a Human Rights Declaration with UEFA, produced staff training tools, and piloted a new Fan Welfare Coordinator role for inclusive matchday experiences.
10. Launching the Roadmap to Remedy - A multi-year project culminated in tools for sports bodies to improve abuse response systems, rooted in survivor experience and presented at the UN forum in Bangkok.
11. Delivering the Human Rights Playbook - Designed for under-resourced sports bodies, the Playbook offers step-by-step guidance to implement human rights due diligence, aligning with UN and OECD frameworks.
12. Developing Stakeholder Engagement Guidance - A new digital toolkit was developed to help sport organisations conduct meaningful and inclusive engagement with affected people, particularly around events and governance.
13. Co-creating with Sponsors and Broadcasters - CSHR worked with major broadcasters and sponsors to explore shared strategies for addressing human rights challenges in sport broadcasting and sponsorship.
14. Engaging National Human Rights Institutions - CSHR increased collaboration with NHRIs, encouraging their greater involvement in sport through presentations and policy discussions.
15. Supporting International Policy Initiatives - The Centre influenced global sport policy through participation in conferences and intergovernmental working groups, shaping charters and strategic planning with a rights-based lens.
16. Publishing Expert Opinions and Reviews - CSHR submitted expert input on various human rights consultations at the UN and other forums, including topics like LGBTI rights, violence against women in sport, and access to justice for children.

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17. Integrating Human Rights into Event Standards - As part of ISO's technical review team, CSHR helped embed human rights into the global event sustainability standard ISO 20121, including a new annex on rights-based event planning.
18. Introducing a Research Network - The new Global Sport & Human Rights Research Network connects researchers with practitioners and hosts an open-access platform for mapping global research and sharing educational resources.
19. Releasing the Sport and Human Rights Glossary - CSHR published a glossary to harmonise language across sport and human rights, supporting clearer and more equitable communication across diverse stakeholders.
20. Innovating an Ecosystem Approach - CSHR's ecosystem model of sport stakeholders featured in the UN Secretary-General's 2024 report, solidifying its influence in shaping global approaches to responsible sport.
21. Exploring Sport, Climate, and Human Rights - Through forums and collaborations, including with Cambridge University, CSHR began mapping how the climate crisis intersects with sport-related human rights issues and responsibilities.
22. Coordinating the Summer Course - Over 40 global participants joined the third annual Sport and Human Rights Summer Course, with sessions on athletes' rights, governance, safeguarding, and climate justice.
23. Collaborating on Sports Diplomacy Education - CSHR contributed human rights content to UNITAR's Sports Diplomacy programme, helping government and sport leaders understand rights risks throughout event lifecycles.
24. Reporting on UEFA EURO 2024 Human Rights Board - CSHR served as rapporteur for the advisory board, offering policy feedback, field observations, and recommendations on grievance mechanisms and rights practices.
25. Addressing Event-Related Risks with NOCs - In partnership with DIHR, the Centre updated its Mega-Sporting Event Lifecycle Guide and worked with six European NOCs to assess and mitigate human rights risks.
26. Teaming Up with Special Olympics - CSHR developed safeguarding guidance for Special Olympics Europe, supporting national programmes in crafting inclusive policies for participants with intellectual disabilities.
27. Offering Advisory Services - Through its new trading arm, CSHR offered bespoke consultancy to sports bodies, helping bridge gaps between human rights policy and practice while generating income for core operations.
28. Accompanying European Athletics - CSHR supported European Athletics' integration of human rights into its regulations and bidding processes and delivered human rights training for staff and volunteers.
29. Fostering Awareness in Olympic Contexts - CSHR collaborated with the IOC to produce human rights training videos for Paris 2024 and Milano-Cortina 2026, reaching over 150,000 volunteers and workers.

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30. Facilitating the Host Government Forum - Co-hosted with the Swiss Government, the Forum enabled dialogue among over 20 national governments on embedding human rights in the lifecycle of sports event hosting.

**Fundraising activities**

The Centre closed 2024 with reserves of £1,275,302, of which £578,720 is unrestricted and £696,582 is restricted, in line with trustees' expectations. This follows starting 2024 with total reserves of £1,716,028.

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 charitable company's work, each with a stake in the future of sport.

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.

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 trustees also note, however, that the funding environment for human rights organisations is becoming increasingly challenging at a time when the whole multilateral system of international human rights and standards is coming under significant pressure. This context and longer-term trends suggest that fundraising will continue to be difficult going forward. The trustees recognise this and will continue to support the Centre's efforts to diversify its income sources and build sustainable revenue.

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**FINANCIAL REVIEW**

**Principal funding sources**

The charitable company's principal funding sources are from grants and donations. It also has a trading subsidiary, retained profits from which are donated to the charitable company.

**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. The target minimum unrestricted reserves for 2024 were £315,000, the Centre closed 2024 with unrestricted reserves of £54.

**Remuneration policy**

The trustees oversee remuneration through an approved pay policy. The policy ensures that pay decisions at CSHR are planned, executed and managed in a manner that not only honours the Centre's commitment to diversity, inclusion and non-discrimination but also reflects the organisation's structure and supports the attainment of the strategic vision through recruiting and retaining a talented team. Appended to the policy is a pay scale defining bands and levels of pay for types of roles differentiated within a competency-based framework to ensure consistency and equity in pay. The pay scale is benchmarked against organisations of comparable size and scope operating at a similar level as CSHR against the NGO, charitable and think tank sectors in the locations where we are registered, with consideration of our global context and market position. The Centre aims to review this benchmarking every three years.

**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 charitable company is solvent and expected to remain so; charitable funds and assets are used reasonably, and only in furtherance of the charitable company's objects; undertaking activities that might place the charitable company's funds, assets or reputation at undue risk is avoided and special care when investing the funds of the charitable company, or borrowing funds for the charitable company 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 charitable company 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.



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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 quarterly 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.

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**

Going into 2025 and looking beyond, the Centre faces a crossroads moment. Ten years on from the catalytic meeting hosted by the Swiss Government, Wilton Park and the Institute for Human Rights and Business (IHRB) that first called for an independent centre of expertise at the intersection of sport and human rights, it has now been seven years since CSHR was launched as an IHRB project in July 2018, and four years since the organisation became an independent entity.

The Centre's first public strategy, Convergence 2025, was launched in October 2021 as a call to action for the entire sporting ecosystem. In many respects the world has changed significantly since then and the Centre is undertaking a process to review and reset its strategic plan to respond to this. Facing a period of change and uncertainty in the sector while building on its achievements to date, the Centre will review, revise, and refresh our strategy during 2025 to set our priorities for the next phase of work.

To inform this process, the Centre reflected on its successes and challenges since its establishment through the Going The Distance Report, assessed the evolving state of the sport and human rights movement and undertook extensive stakeholder consultation to inform its future plans.

The Centre's State of Play report in 2024 highlights more than 300 examples of how a broad range of actors involved in sport are now somehow addressing or engaging with human rights issues, over the 2020-2025 timeline. It showcases action by a wide array of stakeholders - including governments, intergovernmental agencies, sport bodies, event organisers, sponsors, broadcasters and suppliers, civil society organisations, trades unions, academics and athletes. The report gives a snapshot into which actors are most active or are seeking to lead by example. At the same time, it helps us start to identify which actors or segments of the sport ecosystem are less visibly implementing human rights practices - including clubs, teams, stadium operators, and investors - where there is much work to be done. The report also enables us to start to pinpoint processes and thematic areas where there is substantial emerging practice or attention, and where gaps are appearing.

Thematic issues of women's rights, child safeguarding, and sexual abuse in sport are areas that appear to have found considerable attention. The rights of athletes have also been addressed from a range of perspectives. In the future it will be important to see if the sport and human rights movement can build from these foundations, and give similar attention to issues around race, reparative and wider social justice, and renew attention to the rights of workers and local communities, including often stigmatised groups.

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In taking stock of the field, CSHR has observed examples of practice in one of nine 'action areas', listed below:

**A. Greater knowledge and understanding of human rights (knowing)**

Awareness of sport and human rights is growing among governments, sport actors, media, academics, and activists, with increasing use of rights-aware language. While much focus has been on high-profile human rights impacts linked to major events, especially football, more attention is needed on everyday sports and less prominent events. Although sport and human rights topics are entering mainstream discussions, there is still significant scope to expand basic awareness and encourage more nuanced dialogue across a wider range of stakeholders.

**B. Visible leadership and commitment on human rights (committing)**

Commitments to respect human rights by governments, sport bodies, corporations, and events are increasing globally, with notable examples beyond Europe and North America. However, most commitments come from multi-sport movements, football, and athletics, highlighting the need to explore whether lesser-known sports and professional leagues are also addressing human rights. Women's and child rights commitments are more prevalent, raising questions about whether these serve as entry points to broader commitments or divert focus from other rights areas. As human rights action becomes more politicised, collective action may be key to driving progress.

**C. Embedding respect for human rights in organisations and practice (embedding)**

Major global sports institutions and wealthy nations are leading efforts to embed human rights in governance, strategy, and event hosting, but broader adoption is needed to maintain progress, especially amid political or economic challenges. The rise of responsible procurement and human rights training, including in Africa, the Caribbean, and the South-Pacific, signals growing global awareness. Access to expertise is expanding through in-house capacity, advisory bodies, and dedicated institutions, but sustaining this momentum will require ongoing investment and upskilling. Progress in areas like procurement and safeguarding suggests that mainstreaming human rights practices can deepen and strengthen long-term impact.

**D. Conducting human rights due diligence, in particular to assess human rights risks, set priorities and take action (assessing)**

While some sports organisations have conducted human rights risk assessments that align with global best practices and pioneered real-time monitoring, these advances remain limited to a few key actors. There is little evidence of widespread publication or implementation of human rights action plans, and opportunities to build on earlier assessments and monitoring processes have been missed. It will be important to track whether human rights due diligence in sport continues to progress or risks backsliding, which could negatively impact affected communities.

**E. Engaging stakeholders and affected persons to give people a voice in matters affecting them (engaging)**

Leading sport actors and their commercial partners are moving beyond superficial stakeholder engagement to meaningful consultation with diverse groups, including human rights experts and those with lived experience. Social dialogue with worker organisations, such as players' unions, is leading to notable collective agreements and improved human rights due diligence. While progress is evident in better-resourced markets, it remains to be seen if smaller or less-resourced organisations can replicate this engagement and include underrepresented groups. As co-created tools to support these processes emerge, it will be important to assess whether they are widely adopted to ensure people-centred outcomes.

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**F. Integrating human rights into effective remedy and repair processes (repairing)**

There is growing evidence of emerging practices in providing effective remedies for human rights issues in sport, including grievance mechanisms, inquiries, and mediation. However, most examples come from a small number of leading institutions, with cases predominantly from European and Anglo-centric contexts. While many cases focus on discrimination and abuse of athletes, access to remedies remains difficult, and gaps persist in addressing concerns from fans, workers, and local communities. It will be important to explore whether innovative uses of existing or new remedy mechanisms can be harnessed to support underrepresented sport stakeholders.

**G. Promoting human rights in a sports context and establishing legacies (promoting)**

Media campaigns, athlete activism, and diverse content formats are significantly raising awareness of sport and human rights issues globally. While progress is notable, particularly in advancing women's and disability sport, more data is needed to determine whether these gains are reflected at grassroots levels and if historically marginalised groups still face systemic barriers. Tracking examples from across different geographies will help identify trends and ensure that these positive developments extend to all stakeholders.

**H. Learning, continuous improvement and contributions to develop, grow and sustain sport (sustaining)**

Evaluation of human rights performance in sport remains sporadic, with most analysis and communication being led by governments, civil society, and academics. More data from diverse geographies is needed to draw firm conclusions. It will be important to see if leading sports bodies begin to engage more actively in public reporting and independent evaluations, aligning with human rights due diligence expectations.

**I. Innovative collaboration among stakeholders to advance human rights in sport and deliver positive people-centered outcomes (collaborating)**

Collaboration between corporate actors, civil society organisations, and multi-stakeholder groups has demonstrated the power of collective action in addressing human rights challenges in sport. These efforts have led to co-creating guidance, enhancing emergency responses, and involving communities. At a time when advancing human rights alone can be risky, collaboration offers a safer and more effective path to achieving positive outcomes.

Social movements typically evolve from emergence, where disparate actors share common aims but operate in silos, to coalescence through increased coordination, followed by formalisation with institutional support, and, if successful, institutionalisation where their goals become mainstreamed. If this is true, then we can start to postulate that our field has evolved to a point where we may have reached a formalisation stage. While institutional resistance remains, and embedded power dynamics are deep rooted, a hopeful reading is that the sport and human rights agenda stands on the brink of transitioning into an institutionalised phase that can mainstream practices that put people's dignity and wellbeing at the heart of sport. If we are to succeed and not fall back, as other social movements have done at this juncture, we need to pull together to complete the job, especially in a context where an anti-rights agenda is also gaining traction.

While 2025 promises to be a challenging period for human rights organisations and causes at all levels, the compass of international human rights norms and standards remains universal, and the mission of promoting the safety and dignity of everyone involved in sports continues to be essential. Our priority in 2025 is to stay true to our core vision and mission and continue to serve the sports ecosystem, and the people within it.

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To inform how we achieve this, the Centre undertook an extensive process of stakeholder consultation, the process and findings of which are included in our Meeting The Moment report. Our ability to play our role depends on the trust and support of many individuals and organisations, which we do not take for granted. Underpinning the Centre are strong foundations with leading institutions behind us as Governing Members, including a formal role for the UN Office for Human Rights (OHCHR) and the ILO, and wider stakeholders represented in our Advisory Council.

This sets us apart. Over time we've built on this legitimacy by intentionally and carefully incorporating the voices of Affected People into our work, by establishing a track record of providing highly-valued expertise and insights to sports bodies, event organisers, companies, NGOs, and governments. With this hard-won trust, the Centre must continue to coordinate collective action that delivers greater impact for rightsholders, and build on progress that has been achieved.

Meeting The Moment offers a wide range of insights into the trends and challenges of the sport and human rights movement at this point which will inform the development of our strategy. One critical finding was the value stakeholders place on the unique role the Centre plays and the strengths it has. Sustaining these will be key in the coming years.

As a convenor, through our Advisory Council and network of Engaged Organisations, we bring together a global coalition of varied interests, aligned with a shared purpose to advance safety, fairness and equality in sport. As a platform for sharing knowledge, expertise and insights, the Centre offers a space for dialogue and engagement. We bring this convening power to bear as host of the Sporting Chance Forum, now a unique biennial occasion for the sport and human rights movement to convene and take stock. For 2025 we have a strong programme of events, meetings and fora to look forward to that will leverage key sporting events this year, with a focus on UEFA Women's EURO 2025 and the FIFA World Cup 2026.

As technical experts, we have experience working hand in hand with sports event owners and organisers, delivering projects on the ground at major sporting events. We will build on that this year through practical collaborations with sports bodies, events owners, and host cities, and via a partnership with a number of National Olympic Committees to co-create detailed due diligence guidance. There are also new publications in the pipeline including the final outputs of our Roadmap to Remedy project, and a comprehensive toolkit on conducting meaningful stakeholder engagement in sport.

As thought leaders, we promote an ecosystem approach to engagement throughout the world of sport that has been recognised by the UN Secretary General. We have also provided a roadmap to bring the worlds of sport and human rights together through our Convergence 2025 strategy, as well as our efforts to advance a shared vision of "responsible sport" that we aspire to, and to provide thought leadership in our field by publishing the world's first handbook on mega-sporting events and human rights. We continue to scan the horizon, addressing new topics such as the climate crisis, and sensitive issues such as diverse gender inclusion - from a human rights perspective. Many of the biggest questions facing sport in this decade are human rights questions: from data privacy and artificial intelligence, to labour abuses in supply chains, and from dilemmas on athlete eligibility and inclusive competition design, to tackling racial discrimination on and off the playing field. These are systemic challenges where the Centre's lens, and the application of a human rights compass, is both valuable and necessary in finding solutions.

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As a knowledge hub we continue to host and maintain the global library of sport and human rights resources, including our own suite of research, tools, and guidance. We will build this out in 2025 on an open access basis for the public good alongside live tools on our website, including our database of human rights commitments in sport, our case collection, and our sport and human rights glossary - all with the aim of demystifying human rights in sport.

Finally, as influencers we bring our global network and expertise together to contribute to policy-making and policy-development processes, and will continue to represent our agenda through participation in public events, intergovernmental committees, as well as expert options and submissions to important UN consultations. We believe these efforts all contribute to deepening our relationships across all levels of the world of sport.

Ensuring compliance with human rights and responsible business standards across the vast and varied landscape of global sport is a monumental task. Mechanisms for accountability must be strengthened, and organisations throughout sport must increasingly demonstrate their commitments through concrete actions. In 2025 and beyond, we're dedicated to expanding our reach to underserved regions and addressing systemic human rights issues that require not only resources, but also sensitivity, adaptability, and a global perspective. That includes emerging challenges such as the rapid evolution of artificial intelligence in sport and its implications for safeguarding athletes' and others' privacy rights, and the growing recognition that the climate crisis is causing human rights harms to people throughout sport. These and other ongoing concerns demand our constant vigilance and innovation.

By the end of 2025, the Centre will articulate a full strategic plan aligned to these core and critical functions.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

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

### **Recruitment and appointment of new trustees**

No new trustees were recruited or appointed during 2024. During 2024 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, Payoshni Mitra, Walter Palmer and Nicole Dryden all resigned from their positions as trustees during the year.

The Centre's trustees are responsible for the governance of the charitable company 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.

As the term of the current Board expires in mid-2025, recruitment of new trustees has been undertaken with oversight from the Advisory Council through the Nominations Committee, and with input from the governing bodies of the Centre, the Board and the Centre management team.

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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 conducted in 2024, the ongoing recruitment process has targeted candidates who can bring specific and relevant experience in financial management, fundraising and people management to their role. 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. The recruitment process also foregrounded a range of diversity considerations to ensure that the Board reflects the diversity of the world of sport itself to the highest degree possible.

**Organisational structure**

The Centre is overseen by an independent Board of Trustees appointed by the sole member of the charitable company, "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 charitable company'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 charitable company's objects. The trustees of the charitable company 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.

As the charitable company's sole member, CSHR Switzerland has the sole power to appoint the trustees of the charitable company and has appointed all of the directors of CSHR Switzerland to the board of the charitable company. 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 charitable company 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.

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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, Founding Honorary Chair of the Centre, as an "innovative approach to having an independent organisation emerge from a multistakeholder process", and by Sharan Burrow, then General Secretary of the ITUC, as a "unique piece of global architecture".

Dr. Epsy Campbell Barr is Honorary Chair and President of the Centre. Dr Campbell Barr is a pioneering Afro-Costa Rican leader, economist, and human rights advocate. She made history as the first woman of African descent to serve as Vice President in the Americas (2018-2022). A lifelong champion of racial justice, gender equality, and sustainability, she also holds prominent international roles, including with the UN, the Pan American Health Organization, and other global bodies focused on anti-racism, mental health, and social inclusion.

The Honorary Chair of the Centre is appointed by the governing members of the organisation's Swiss Association, on the recommendation of the Board of Directors. The position includes responsibilities for chairing the Centre's annual Advisory Council meeting, fulfilling the role of President of the Association, and serving an ambassadorial function to raise awareness of the Centre's mission and impact with governments, sports bodies, inter-governmental organisations and foundations. The Honorary Chair works alongside the CSHR team to maximise impact in the sports ecosystem by promoting good governance, inclusion and diversity.

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.

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 charitable company 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 especially valuable to ongoing and future work to engage sports bodies, governments, UN agencies, business, and civil society, while reinforcing the charitable company's human rights foundations from the global human rights hub that exists around the UN in the city. The charitable company operates as a branch in Switzerland and directly employs the permanent staff members based in Geneva.

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CSHR's group structure also includes a wholly-owned trading subsidiary of the charitable company - 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 charitable company 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 (Moirá Thompson Oliver) and one staff member (William Rook) as Directors of CSHR Trading. CSHR Trading provides routine sharing of information between the charitable company via the inclusion of a CSHR Trading Update in the quarterly CEO Update Report that goes to the charitable company's board ahead of every charitable company 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 charitable company board.

Commercial and consulting activities via CSHR Trading require the utilisation of the expert staff employed or contracted by the charitable company. Therefore, all CSHR Trading activities align with the charitable company'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 charitable company's mission - such as via the development of case studies, public reports and materials.

CSHR Trading has two impacts on the budget of the charitable company: (i) first it pays the charitable company 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 charitable company in the following financial year. It therefore provides a diversified income stream to the charitable company that contributes to the retention and raising of core funds to deliver charitable activities. Trading activities are represented in the charitable company's budget by reductions in staff costs that are calculated by projecting which charitable company 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 charitable company but as a form of cost-recovery. However, the charitable company's budget shows the board the total amount of projected costs recovered from CSHR Trading to the charitable company to provide clarity on the value of CSHR Trading to the charitable company's operations. Retained profits transferred from CSHR Trading to the charitable company are paid in the following financial year.

Trustee meetings take place at least four times a year, usually by video call; though there were five board meetings in 2024. 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.



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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 2024, the board maintained the three sub-committees that were established in 2023. The subcommittees have delegated by the board (in accordance with the charitable company'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).

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.

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.

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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 Geneva, Guido Battaglia, Head of Partnerships and Institutional Affairs/ Head of Geneva Office, 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 Development and Capacity Building, 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.

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.

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, leading a team that includes Dr. Sabrina Razack as senior project lead in Canada, Cassidy Gabriel as senior project lead in New York/New Jersey 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.

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FOR THE YEAR ENDED 31 DECEMBER 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

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 Finance Manager Andrea Donaldson who is a qualified Chartered Accountant with experience in various industries, Process and Evaluation Manager Claire Wilton-Magras who previously managed events and member relations at the International Paralympic Committee, Operations and Governance Manager Mweene Chibbonta who joined from a role with the Global Health Corps in Zambia and Office Administrator Jennifer Cuney who previously worked with the French Institute of Scotland and the French Consulate in Edinburgh where she provided administrative support. 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.

The Centre's core staff (employees and consultants working on at least a 50% basis with the Centre) for at least 3 months during 2024 were:

- Lucy Amis (Senior Advisor-Knowledge and Capacity) (Employee, UK)
- Alison Biscoe (Head of Programme Development and Capacity Building) (Employee, Switzerland)
- Guido Battaglia (Head of Partnerships & Institutional Affairs & Head of Geneva Office) (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)
- Marie Porchet (Programmes and Partnerships Coordinator) (Employee, Switzerland)
- Thays Prado (Gender Senior Advisor & Foresight Senior Project Lead) (Consultant, Portugal)
- Jonny Randall (Communications Manager- Brand) (Consultant, Spain)
- Elisa Revuelta (Communications Manager- Digital Content ) (Consultant, Spain)
- William Rook (Deputy Chief Executive and Chief Operating Officer) (Employee, UK)
- Matt Stone (Head of Communications) (Employee, UK)
- Claire Wilton-Magras ( Process and Evaluation Manager) (Employee, UK)
- Mweene Chibbonta (Operations and Governance Manager) (Consultant, Zambia)
- Claudia Villa- Hughes (Head of Safeguarding) (Employee, UK)
- Tonatiah Magos (Senior Project Lead, Mexico) (Consultant, Mexico)
- Sabrina Razack (Senior Project Lead, Canada) (Consultant, Canada)
- Annabel Short (Senior Project Lead, Eastern USA) (Consultant, United States)

**CENTRE FOR SPORT AND HUMAN RIGHTS  
LIMITED**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

A core staff member was hired in mid 2024 to support daily operations for the global team:

- Jennifer Cuney (Office Administrator) (Employee, UK)

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

- Shubham Jain (Education and Policy Researcher ) (Consultant, UK)

- Scott Jerbi (Special Advisor) (Consultant, Switzerland)

- Kat Craig (Special Advisor) (Consultant, UK)

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

11422595 (England and Wales)

**Registered Charity number**

1187647

**Registered office**

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

**Trustees**

B Wilton  
D Chavez (resigned 5.2.24)  
D Amakobe  
M L Thompson Oliver  
N Dryden (resigned 28.11.24)  
P Mitra (resigned 20.8.24)  
P Jennings  
V Gaillard  
W Palmer (resigned 10.12.24)

**Auditors**

Kingston Burrowes Audit Ltd  
308 Ewell Road  
Surbiton  
Surrey  
KT6 7AL

**CENTRE FOR SPORT AND HUMAN RIGHTS  
LIMITED**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Bankers**

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

**Accountants**

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

**CENTRE FOR SPORT AND HUMAN RIGHTS  
LIMITED**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**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 Charities 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 11 September 2025 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 2024 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 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the 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 the applicable legal requirements.

**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 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.



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

### **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.

### **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](http://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  
308 Ewell Road  
Surbiton  
Surrey  
KT6 7AL

Date: 17 September 2025

**CENTRE FOR SPORT AND HUMAN RIGHTS  
LIMITED**

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	1,185,351	-	1,185,351	1,506,399
Commercial trading operations	5	124,832		124,832	94,475
<b>Charitable activities</b>	4				
Sport and human rights		<u>136,834</u>	<u>908,194</u>	<u>1,045,028</u>	<u>2,136,313</u>
<b>Total</b>		<u>1,447,017</u>	<u>908,194</u>	<u>2,355,211</u>	<u>3,737,187</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	34,924	-	34,924	51,741
Commercial trading operations		90,987		90,987	29,776
<b>Charitable activities</b>	8				
Sport and human rights		<u>1,443,960</u>	<u>1,226,066</u>	<u>2,670,026</u>	<u>2,572,041</u>
<b>Total</b>		<u>1,569,871</u>	<u>1,226,066</u>	<u>2,795,937</u>	<u>2,653,558</u>
<b>NET INCOME/(EXPENDITURE)</b>		(122,854)	(317,872)	(440,726)	1,083,629
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>701,574</u>	<u>1,014,454</u>	<u>1,716,028</u>	<u>632,399</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>578,720</u>	<u>696,582</u>	<u>1,275,302</u>	<u>1,716,028</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**

**CONSOLIDATED BALANCE SHEET  
31 DECEMBER 2024**

	Notes	Consolidated 2024 £	Consolidated 2023 £	Charity 2024 £	Charity 2023 £
<b>FIXED ASSETS</b>					
Tangible assets	15	6,127	8,518	6,127	8,518
Investments	16	-	-	1	1
Interest in joint venture	17	50	-	-	-
		<u>6,177</u>	<u>8,518</u>	<u>6,128</u>	<u>8,519</u>
<b>CURRENT ASSETS</b>					
Debtors	18	340,727	234,273	354,153	228,221
Cash at bank		<u>998,767</u>	<u>1,637,845</u>	<u>948,595</u>	<u>1,615,372</u>
		1,339,494	1,872,118	1,302,748	1,843,593
<b>CREDITORS</b>					
Amounts falling due within one year	19	(70,369)	(164,608)	(67,419)	(197,227)
		<u>1,269,125</u>	<u>1,707,510</u>	<u>1,235,329</u>	<u>1,646,366</u>
<b>NET CURRENT ASSETS</b>					
		1,275,302	1,716,028	1,241,457	1,654,885
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>1,275,302</u>	<u>1,716,028</u>	<u>1,241,457</u>	<u>1,654,885</u>
<b>NET ASSETS</b>					
		<u>1,275,302</u>	<u>1,716,028</u>	<u>1,241,457</u>	<u>1,654,885</u>
<b>FUNDS</b>					
Unrestricted funds	21	578,720	701,574	544,875	640,435
Restricted funds	21	<u>696,582</u>	<u>1,014,454</u>	<u>696,582</u>	<u>1,014,450</u>
<b>TOTAL FUNDS</b>		<u>1,275,302</u>	<u>1,716,028</u>	<u>1,241,457</u>	<u>1,654,885</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 11 September 2025 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 2024**

	Notes	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(637,143)</u>	<u>1,002,272</u>
Net cash (used in)/provided by operating activities		<u>(637,143)</u>	<u>1,002,272</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets	15	(1,885)	(4,795)
Purchase of interest in joint venture	17	(50)	-
Sale of tangible fixed assets		<u>-</u>	<u>420</u>
Net cash used in investing activities		<u>(1,935)</u>	<u>(4,375)</u>
<b>Cash flows from financing activities</b>			
Increase/(Decrease) in group creditors		<u>-</u>	<u>-</u>
Net cash (used in)/provided by financing activities		<u>-</u>	<u>-</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
		(639,078)	997,897
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>1,637,845</u>	<u>639,948</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>998,767</u>	<u>1,637,845</u>

The notes form part of these financial statements

**CENTRE FOR SPORT AND HUMAN RIGHTS  
LIMITED**

**NOTES TO THE CONSOLIDATED CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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

		2024 £	2023 £
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>		(440,726)	1,083,629
<b>Adjustments for:</b>			
Depreciation charges	15	4,276	4,682
Profit on disposal of fixed assets		-	(420)
(Increase)/decrease in debtors		(106,454)	100,215
Decrease in creditors		<u>(94,239)</u>	<u>(185,834)</u>
<b>Net cash (used in)/provided by operations</b>		<u><u>(637,143)</u></u>	<u><u>1,002,272</u></u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.1.24 £	Cash flow £	At 31.12.24 £
<b>Net cash</b>			
Cash at bank	<u>1,637,845</u>	<u>(639,078)</u>	<u>998,767</u>
	<u>1,637,845</u>	<u>(639,078)</u>	<u>998,767</u>
<b>Total</b>	<u><u>1,637,845</u></u>	<u><u>(639,078)</u></u>	<u><u>998,767</u></u>

The notes form part of these financial statements

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**1. STATUTORY INFORMATION**

CSHR Limited is a private company, limited by guarantee, registered in England and Wales. Company number 11422595.

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 charitable company being wound up, the liability in respect of the guarantee is limited to £10 per member of the charitable company.

**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 charitable company'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 charitable company 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 charitable company has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**2. ACCOUNTING POLICIES - continued**

**Income**

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

The value of donated services are recognised at their open market value in the period in which they are receivable as incoming resources, where the benefit to the charitable company 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 charitable company 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 charitable company 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 charitable company is exempt from corporation tax on its charitable activities.



**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**2. ACCOUNTING POLICIES - continued**

**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 charitable company. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**Foreign currencies**

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

**Pension costs and other post-retirement benefits**

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

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 charitable company 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 charitable company'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.

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**Financial instruments**

Financial assets are de-recognised when:

- the contractual rights to the cash flows from the financial asset expire or are settled; or
- the charitable company transfers to another party substantially all of the risks and rewards of ownership of the financial asset; or
- the charitable company 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.

**Investments in joint ventures**

A joint venture is an activity that is controlled jointly by the Group and one or more other investors under a contractual arrangement. The Group has an investment in a joint venture established in a separate legal entity (a jointly controlled entity). Investments in joint ventures are recognised initially in the consolidated statement of financial position at cost (including transaction costs). Subsequently, they are accounted for using the equity method.

**3. DONATIONS AND LEGACIES**

	2024	2023
	£	£
Business donations	618,296	503,080
Foundation donations	316,959	43,314
Government donations	-	180,705
Sports body donations	<u>250,096</u>	<u>779,300</u>
	<u>1,185,351</u>	<u>1,506,399</u>

**CENTRE FOR SPORT AND HUMAN RIGHTS  
LIMITED**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**4. INCOME FROM CHARITABLE ACTIVITIES**

		2024	2023
	Activity	£	£
Grants	Sport and human rights	<u>1,045,028</u>	<u>2,136,313</u>

The conditions attached to the recognised government grants of £292,242 (2023 - £503,649) are that the funds have been provided to support both specific projects and also the wider activities of the charitable company. In both cases, funds received must be utilised within specified grants periods.

Grant income in the period comprised grants from governments of £292,242 (2023 - £503,649), from foundations of £752,786 (2023 - £1,609,139) and from sports bodies of £Nil (2023 - £23,518).

**5. COMMERCIAL TRADING ACTIVITIES**

	2024	2023
	£	£
Consultancy	<u>124,832</u>	<u>94,475</u>
	<u>124,832</u>	<u>94,475</u>

**6. RAISING FUNDS**

**Raising donations and legacies**

	2024	2023
	£	£
Consultancy	23,990	37,549
Wages	<u>10,934</u>	<u>14,192</u>
	<u>34,924</u>	<u>51,741</u>

All costs for raising funds are related to support costs.

**CENTRE FOR SPORT AND HUMAN RIGHTS  
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**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**7. 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 charitable company by gift aid. The parent charitable 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.

	2024	2023
	£	£
Turnover	124,832	94,475
Administration and other costs	<u>(90,987)</u>	<u>(29,776)</u>
Operating profit/(loss)	<u>33,845</u>	<u>64,699</u>
Profit before tax	33,845	64,699
Tax on profit	<u>-</u>	<u>-</u>
Profit for the financial year	<u><u>33,845</u></u>	<u><u>64,699</u></u>

As at 31 December 2024, the subsidiary had net assets of £33,846 (2023: net assets of £61,140). This comprised assets of £93,639 (2023: £75,778) and liabilities of £59,793 (2023: £14,638).

**8. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 9)	Support costs (see note 10)	Totals
	£	£	£
Sport and human rights	<u>1,803,821</u>	<u>866,205</u>	<u>2,670,026</u>

Comparatives for the year ended 31 December 2023:

	£	£	£
Totals	<u>2,009,294</u>	<u>562,747</u>	<u>2,572,041</u>

**CENTRE FOR SPORT AND HUMAN RIGHTS  
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**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**9. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2024	2023
	£	£
Staff costs	576,737	581,110
Core consultancy	694,500	465,737
Project consultancy	350,169	567,356
Travel and event	60,033	343,692
Reports & other communications	1,655	12,157
Exchange rate variances	149,543	13,689
Other costs	<u>(28,816)</u>	<u>25,553</u>
	<u>1,803,821</u>	<u>2,009,294</u>

**10. SUPPORT COSTS**

	Management and administration	Finance	Information technology	Governance costs	Totals
	£	£	£	£	£
Sport and human rights	<u>788,263</u>	<u>6,507</u>	<u>68,385</u>	<u>3,050</u>	<u>866,205</u>
Comparatives for the year ended 31 December 2023:					
	£	£	£	£	£
Totals	<u>489,590</u>	<u>6,093</u>	<u>63,114</u>	<u>3,950</u>	<u>562,747</u>

Management and administration comprises:

	2024	2023
	£	£
Staff and consulting costs	465,927	265,565
Office costs	42,254	29,036
Other costs	<u>280,082</u>	<u>194,989</u>
	<u>788,263</u>	<u>489,590</u>

**CENTRE FOR SPORT AND HUMAN RIGHTS  
LIMITED**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**11. NET INCOME/(EXPENDITURE)**

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

	2024	2023
	£	£
Auditors' remuneration	3,050	3,950
Depreciation - owned assets	4,276	4,683
Surplus on disposal of fixed assets	-	(420)
	<u>          </u>	<u>          </u>

**12. TRUSTEES' REMUNERATION AND BENEFITS**

During the year no trustees were paid (2023 - £3,182) for expert consultancy not related to their role as a trustee. Payment was authorised under the charitable company's articles of association.

**Trustees' expenses**

Trustees' expenses of £6,229 (2023 - £39,538) were paid in respect of three trustees (2023 - seven) during the years ended 31 December 2024 and 31 December 2023 for travel expenses.

**13. STAFF COSTS**

	2024	2023
	£	£
Wages and salaries	737,199	634,745
Social security costs	76,367	65,489
Other pension costs	<u>36,072</u>	<u>30,596</u>
	<u>849,638</u>	<u>730,830</u>

The key management personnel of the charitable company comprise the trustees, the Chief Executive Officer and her deputy. The total employee benefits of the key management personnel of the charitable company were £363,635 (2023 - £413,275).

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:

	2024	2023
	<u>9</u>	<u>8</u>
Staff		

**CENTRE FOR SPORT AND HUMAN RIGHTS  
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**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**13. STAFF COSTS - continued**

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

	2024	2023
£60,001 - £70,000	1	2
£70,001 - £80,000	1	-
£100,001 - £110,000	1	1
£110,001 - £120,000	1	1
£170,001 - £180,000	1	-
£220,001 – £230,000	-	1
	<u>5</u>	<u>5</u>

**14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	1,506,399	-	1,506,399
Commercial trading operations	94,475	-	94,475
<b>Charitable activities</b>			
Sport and human rights	-	2,136,313	2,136,313
<b>Total</b>	<u>1,600,874</u>	<u>2,136,313</u>	<u>3,737,187</u>
<b>EXPENDITURE ON</b>			
Raising funds	51,741	-	51,741
Commercial trading operations	29,776		29,776
<b>Charitable activities</b>			
Sport and human rights	<u>1,126,448</u>	<u>1,445,593</u>	<u>2,572,041</u>
<b>Total</b>	<u>1,207,965</u>	<u>1,445,593</u>	<u>2,653,558</u>
<b>NET INCOME</b>	392,909	690,720	1,083,629

**CENTRE FOR SPORT AND HUMAN RIGHTS  
LIMITED**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	308,665	323,734	632,399
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>701,574</u>	<u>1,014,454</u>	<u>1,716,028</u>

**15. TANGIBLE FIXED ASSETS – GROUP AND CHARITABLE COMPANY**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 January 2024	3,524	20,246	23,770
Additions	<u>-</u>	<u>1,885</u>	<u>1,885</u>
At 31 December 2024	<u>3,524</u>	<u>22,131</u>	<u>25,655</u>
<b>DEPRECIATION</b>			
At 1 January 2024	1,287	13,965	15,252
Charge for year	<u>313</u>	<u>3,963</u>	<u>4,276</u>
At 31 December 2024	<u>1,600</u>	<u>17,928</u>	<u>19,528</u>
<b>NET BOOK VALUE</b>			
At 31 December 2024	<u>1,924</u>	<u>4,203</u>	<u>6,127</u>
At 31 December 2023	<u>2,237</u>	<u>6,281</u>	<u>8,518</u>



**CENTRE FOR SPORT AND HUMAN RIGHTS  
LIMITED**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**16. FIXED ASSET INVESTMENTS – CHARTIABLE COMPANY**

Shares in  
group  
undertaking  
£

**MARKET VALUE**

At 1 January 2024 and 31 December 2024

1

**NET BOOK VALUE**

At 31 December 2024

1

At 31 December 2023

1

There were no investment assets outside the UK.

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

**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

Company number: 13509798

	% holding	2024 £	2023 £
Class of share:			
Ordinary	100		
Aggregate capital and reserves		33,846	61,140
Profit for the year		<u>33,845</u>	<u>64,699</u>

**17. FIXED ASSET INVESTMENTS – JOINT VENTURES**

	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
As at 1 January 2024	-	-	-	-
Additions	50	-	-	-
Share of profit or loss	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>50</u>	<u>-</u>	<u>-</u>	<u>-</u>

**CENTRE FOR SPORT AND HUMAN RIGHTS  
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**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**17. FIXED ASSET INVESTMENTS – JOINT VENTURES - continued**

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

**Global Sport and Human Rights Academy Limited**

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

Nature of business: Dormant

Company number: 15052830

	% holding	2024 £	2023 £
Class of share:			
Ordinary	50		
Aggregate capital and reserves		50	-
Profit for the year		-	-

**18. DEBTORS – GROUP AND CHARITABLE COMPANY**

**AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Trade debtors	174,021	77,687	135,129	73,687
Amounts owed by group undertakings	-	-	56,843	-
Other debtors	70,056	37,621	65,531	35,569
Accrued income	78,123	85,312	78,123	85,312
Prepayments	18,527	33,653	18,527	33,653
	<u>340,727</u>	<u>234,273</u>	<u>354,153</u>	<u>228,221</u>

**CENTRE FOR SPORT AND HUMAN RIGHTS  
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**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**19. CREDITORS: GROUP AND CHARITABLE COMPANY**

**AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Trade creditors	22,662	109,026	22,662	96,712
Amounts owed to group undertakings	-	-	-	47,253
Amounts owed to joint ventures	50	-	-	-
Social security and other taxes	23,508	22,125	23,508	22,125
Other creditors	2,900	-	-	-
Accrued expenses	<u>21,249</u>	<u>33,457</u>	<u>21,249</u>	<u>31,137</u>
	<u>70,369</u>	<u>164,608</u>	<u>67,419</u>	<u>197,227</u>

There was no deferred income brought forward from 2023. There was no deferred income as at 31 December 2024.

**20. LEASING AGREEMENTS**

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

	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Within one year	4,944	19,334	4,944	19,334
Between one and five years	<u>-</u>	<u>4,834</u>	<u>-</u>	<u>4,834</u>
	<u>4,944</u>	<u>24,168</u>	<u>4,944</u>	<u>24,168</u>

**CENTRE FOR SPORT AND HUMAN RIGHTS  
LIMITED**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**21. MOVEMENT IN FUNDS**

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	701,574	(122,854)	578,720
<b>Restricted funds</b>			
Oak Foundation	902,040	(205,458)	696,582
Clifford Chance Foundation	93,571	(93,571)	-
Special Olympics Europe Eurasia Foundation	18,843	(18,843)	-
	<u>1,014,454</u>	<u>(317,872)</u>	<u>696,582</u>
<b>TOTAL FUNDS</b>	<u>1,716,028</u>	<u>(440,726)</u>	<u>1,275,302</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,447,017	(1,569,871)	(122,854)
<b>Restricted funds</b>			
Oak Foundation	752,786	(958,244)	(205,458)
Clifford Chance Foundation	-	(93,571)	(93,571)
Special Olympics Europe Eurasia Foundation		(18,843)	(18,843)
Swiss Government	155,408	(155,408)	-
	<u>908,194</u>	<u>(1,226,066)</u>	<u>(317,872)</u>
<b>TOTAL FUNDS</b>	<u>2,355,211</u>	<u>(2,795,937)</u>	<u>(440,726)</u>

**CENTRE FOR SPORT AND HUMAN RIGHTS  
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**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**21. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	308,665	392,909	701,574
<b>Restricted funds</b>			
Oak Foundation	323,734	578,306	902,040
Clifford Chance Foundation	-	93,571	93,571
Special Olympics Europe Eurasia Foundation	-	18,843	18,843
	<u>323,734</u>	<u>690,720</u>	<u>1,014,454</u>
<b>TOTAL FUNDS</b>	<u>632,399</u>	<u>1,083,629</u>	<u>1,716,028</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,600,874	(1,207,965)	392,909
<b>Restricted funds</b>			
Oak Foundation	1,257,219	(678,913)	578,306
Clifford Chance Foundation	93,571	-	93,571
Special Olympics Europe Eurasia Foundation	23,518	(4,675)	18,843
Swiss Government	503,649	(503,649)	-
Open Society Foundation	247,521	(247,521)	-
Organisation internationale de la Francophonie	10,835	(10,835)	-
	<u>2,136,313</u>	<u>(1,445,593)</u>	<u>690,720</u>
<b>TOTAL FUNDS</b>	<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 2024**

**21. MOVEMENT IN FUNDS - continued**

Unrestricted funds represent monies given to the charitable company without restrictions.

This following restricted funds comprise restricted grants from specific donors to support delivery of the projects described. The funds may only be applied to eligible expenditure defined in the relevant grant agreements and the charitable company monitors these funds separately, reporting to the funders on progress and expenditure. Any unspent funds remaining at project closure will be returned to the donors in each case, unless otherwise agreed in writing. The funds are:

**Oak Foundation** To support the delivery of the project Promoting the Rights of Children at the FIFA World Cup 2026 aiming to advance the protection and promotion of the rights of children in the 2026 FIFA World Cup host cities.

**Clifford Chance Foundation** To support the delivery of the project Roadmap to Remedy aiming to improve access to remedy for sport-related human rights abuses where human rights are negatively impacted by the activities or business relationships of actors involved in sport

**Special Olympics Europe and Eurasia Foundation** To support the delivery of the project Special Olympics Operations Safeguard aiming to improve safeguarding for children and adults with intellectual disabilities participating in Special Olympics events through the development and application of policy templates, resources and good practice.

**Federal Department of Foreign Affairs of the Government of Switzerland** To support the delivery of project aiming to advance the protection and promotion of human rights in sport in alignment with Switzerland's National Action Plan on Human Rights.

**Open Society Foundation** To support the delivery of the project Ushering in a new decade of sport and human rights aiming to advance the Centre's work in policy advocacy in sports towards protecting human rights.

**Organisation International de la Francophonie** To support the delivery of the project Sensibilisation au respect des droits de l'Homme dans le cadre de l'organisation et de la tenue des IX<sup>èmes</sup> Jeux de la Francophonie aiming to train the delivery team of the ninth Francophone Games in respect of human rights in the context of major sporting events.

**CENTRE FOR SPORT AND HUMAN RIGHTS  
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**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**22. RELATED PARTY DISCLOSURES**

**Centre For Sport and Human Rights Trading Limited**

Wholly owned trading subsidiary company.

As at 31 December 2024, the trading subsidiary company owed the parent charitable company £56,843 (2023 Creditor: £47,253). The loan has no fixed repayment term and is interest free.

Labour costs of £44,483 (2023: £4,720) were recharged by the parent charitable company to its subsidiary during the year.

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

The charitable company'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 charitable company has been awarded grants totalling £488,946 (2023 - £1,400,007), which are for time periods that commence after the balance sheet date. As the charitable company is presently unable to receive or expend these funds they are not recognised in income in the reporting period.