SAFE MMA

England & Wales · Charity number 1181268

Details

Status	Registered
Legal form	CIO
Registered	2018-12-19
Register	View on the Charity Commission register

Contact

Address	Units 3-4 42 Orchard Road London N6 5TR
Phone	020 3398 9133
Email	admin@safemma.org
Website	www.safemma.org

Activities

Objects: THE OBJECTS OF THE CIO ARE:FOR THE PUBLIC BENEFIT THE ADVANCEMENT OF HEALTH AND SAVING OF LIVES OF ATHLETES TAKING PART IN THE SPORT OF MIXED MARITAL ARTS IN PARTICULAR BUT NOT EXCLUSIVELY BY INDEPENDENTLY ADDRESSING COMPETITOR SAFETY THROUGH THE PROVISION OF MEDICAL SCREENING AND RECORDKEEPING SERVICES WHICH ARE AVAILABLE TO THE PUBLIC AND THE PROVISION OF ADVICE AND INFORMATION ON MEDICAL CONDITIONS TO ATHLETES.

Activities: SAFE MMA is a voluntary medical organisation set up for the public benefit of protecting the health and safety of mixed martial arts competitors around the world by providing centralised, third-party medical screening and record-keeping services, as well as an independent medical advice and information service to athletes.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** The Advancement Of Health Or Saving Of Lives, Amateur Sport
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- Ireland
- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£53,986	£57,190	-	-
2024-03-31	£61,431	£54,312	-	-
2023-03-31	£68,444	£64,857	-	-
2022-03-31	£62,264	£50,894	-	-
2021-03-31	£47,934	£47,015	-	-

Trustees

Name	Role	Appointed
Dr JACK KREINDLER		2018-12-19
James Edward Raiher		2022-11-22
MARC GODDARD		2018-12-19

Accounts

Registered Charity Number: 1181268

SAFE MMA

a Charitable Incorporated Organisation

TRUSTEES' REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2025

SAFE MMA

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SAFE MMA

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Jack Kreindler Marc Goddard James Raiher
Charity Registered Number	1181268
Date of Registration	19th December 2018
Legal Status	Charitable Incorporated Organisation
Registered Office	Units 3-4 42 Orchard Road London N6 5TR
Primary Bankers	Triodos Bank Deanery Road Bristol BS1 5AS
Independent Examiner	Bowdon Accounting Services Bartle House Oxford Court Manchester M2 3WQ

SAFE MMA

TRUSTEES’ REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Objectives and Activities

For the public benefit the advancement of health and saving of lives of athletes taking part in the sport of mixed martial arts in particular but not exclusively by independently addressing competitor safety through the provision of medical screening and record- keeping services which are available to the public and the provision of advice and information on medical conditions to athletes.

Conceived in response to the lack of regulation or medical standards for Mixed Martial Arts in the region, SAFE MMA works in partnership with both domestic and international promotions and governing bodies to provide:

1. Centralised, third-party medical screening and record-keeping services, accessible to the public.
2. An independent medical advice and information service for athletes.
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In exercising their duties with regards to the delivery of these provisions, the charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission.

SAFE MMA relies on a group of doctors who volunteer their time and expertise to assist with the setting of standards, the screening of medical submissions, and the deliberation over questions encountered. The trustees are enormously grateful to each of these doctors.

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During this reporting period, the Charity medically pre-cleared 35 events:

Date	Event
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08/06/24	PFL 2
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15/03/25	Cage Warriors 185
21/03/25	Cage Warriors 186
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A new registration pathway for athletes competing with No Head Strikes was launched in May 2024 to better support the MMA community in Ireland.

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Financial Review

At the start of the reporting period, the Charity held £23,076, in reserve. By the end of the reporting period, this had decreased to £19,872, with no liabilities.

Operating costs have been fully met, and registration fees have remained unchanged since the charity's inception in 2012.

A planned investment in marketing activities went ahead mid reporting year.

Reserves Policy

It is the charity's policy to hold reserves equivalent to at least three months of operating costs to protect against income drops or unforeseen expenses.

This goal has been achieved for the third consecutive year, though the continued investment in marketing (planned) and an anticipated upcoming investment in IT (replacing outdated computers) will likely mean that this buffer will not persist through the next reporting year.

The principal sources of funding for the charity are:

1. registration and subscription fees
2. direct fees for medical clearance services
3. blood test service
4. late admin fees
5. integrity investigation fees

Trustees' Responsibility

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus of the CIO of that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in existence

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees and signed on their behalf by:

jamesraiher

James Raiher
Trustee

01/19/2026

Date: _________

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Income and endowments from:				
Donations and legacies	2	**-**	**-**	8
Charitable activities	3	**53,884**	**53,884**	61,338
Investments	4	**102**	**102**	85
Total		**53,986**	**53,986**	61,431
Expenditure on:				
Charitable Activities	5	**57,190**	**57,190**	54,312
Total		**57,190**	**57,190**	54,312
Net income/(expenditure)		**(3,204)**	**(3,204)**	7,119
Net movement in funds		**(3,204)**	**(3,204)**	7,119
Reconciliation of funds:				
Total funds brought forward		**23,076**	**23,076**	15,957
Total funds carried forward		**19,872**	**19,872**	23,076

The notes form part of these financial statements

BALANCE SHEET AS AT 31 MARCH 2025

	Note	**Total funds 2025 £**	Total funds 2024 £
Current assets			
Cash at bank and in hand	10	**20,272**	23,476
		20,272	23,476
Creditors: amounts falling due within one year	11	**400**	400
Net current assets/(liabilities)		**19,872**	23,076
Total net assets		**19,872**	23,076
Charity funds			
Restricted funds	12	**-**	-
Unrestricted Funds	12	**19,872**	23,076
Total funds		**19,872**	23,076

19/01/2026

The financial statements were approved by the Board on …………..... and signed on its behalf by:

jamesraiher

…......................................

James Raiher

Trustee

The notes form part of these financial statements

1 Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.1 Basis of preparation of financial statements

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with "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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.2 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operation.

1.3 Income from donations or grants

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing. If a donation or grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds, or if the donor specifies that the funds must be used in future time periods, then the income is deferred.

1.4 Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

1.5 Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

1.6 Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

1 **Accounting Policies (continued)**

1.7 Income from charitable activities

Income from charitable activities is recognised over the period to which the income relates. Event fees are recognised at the date of the event. Membership fees are recognised over the period of the membership. Rent is recognised over the period to which it relates. Any amounts relating to future periods are deferred.

1.8 Investment income

Investment income is included in the Statement of Financial Activities when receivable

1.9 Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

1.10 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. It is inclusive of VAT which cannot be recovered.

Direct costs are those costs which directly attribute to its activities. Wages and salaries are allocated to direct costs based on an estimate of time spent on charitable activities by staff members.

Support costs include staff costs and are those which do not produce a direct output. Staff costs relate to specific activities and this is reflected in the allocation of payroll costs based on the percentage of time spent.

All costs, including governance costs, are allocated between the expenditure categories of the charity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are charged directly; others are apportioned on an appropriate basis.

Support costs and overheads have been calculated by allocating staff time to the level of involvement in the various activities of the Charity.

1.11 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

1.12 Fund accounting

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

1.13 Tangible fixed assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives.

The charity did not hold any tangible fixed assets during the year or in the prior year.

1.14 Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

2 Income from Donations and Legacies

	Unrestricted Funds	**Total Funds 2025**	Total Funds 2024
	£	**£**	£
Donations and gifts	-	**-**	8
	-	**-**	8

3 Income from Charitable Activities

	Unrestricted Funds	**Total Funds 2025**	Total Funds 2024
	£	**£**	£
Administration Fees	630	**630**	960
Projects & Activities	927	**927**	2,069
Registration Fees	16,110	**16,110**	17,660
Subscription Fees	33,339	**33,339**	29,537
Test Services	2,878	**2,878**	11,112
	53,884	**53,884**	61,338

4 Income from Investments

	Unrestricted Funds	**Total Funds 2025**	Total Funds 2024
	£	**£**	£
Interest Income	102	**102**	85
	102	**102**	85

5 Expenditure on Charitable Activities

	Unrestricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£
Bank Charges	2,020	**2,020**	2,004
Staff Costs (note 8)	48,374	**48,374**	42,622
Donations	-	**-**	250
IT Costs	769	**769**	929
Administrative Support Costs	480	**480**	1,457
Marketing Costs	4,500	**4,500**	-
Sundry Expenses	647	**647**	701
Meeting Costs	-	**-**	-
Testing Services	-	**-**	5,949
Support Costs (note 6)	400	**400**	400
	57,190	**57,190**	54,312

6 Support Costs

	Unrestricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£
Governance Costs			
Independent examiners fees	400	**400**	400
Legal & Professional Fees	-	**-**	-
	400	**400**	400

7 Details of certain Items of Expenditure

	2025	2024
	£	£
Independent Examination Fees	400	400

8 Employee’s Emoluments

8.1 Staff Costs

	2025	2024
	£	£
Salaries and wages	**39,775**	35,311
Employer's National Insurance Costs	**6,176**	5,306
Pension costs	**2,423**	2,005
	48,374	42,622

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

8.2 Average Head Count in the Year

	2025	2024
The parts of the charity in which the employees work		
Fundraising		
Charitable Activities	**2**	2
Governance		
Other		
	2	2

9 Defined Contribution Pension Scheme

	2025	2024
	£	£
Amount of contributions recognised in the SOFA as an expense	**2,423**	2,005

10 Cash at Bank and in Hand

	Total Funds 2025	Total Funds 2024
	£	£
Cash at bank and in hand	**20,272**	23,476
	20,272	23,476

11 Creditors: Amounts falling due within one year

	Total Funds 2025	Total Funds 2024
	£	£
Independent Examiner's Fees	**400**	400
	400	400

12 Charity funds

Statements of funds - Current year

	Balance at 01 April 2024	**Income**	**Expenditure**	**Balance at 31 March 2025**
	£	**£**	**£**	**£**
Unrestricted funds	23,076	53,986	(57,190)	19,872
Total	**23,076**	**53,986**	**(57,190)**	**19,872**

Statements of funds - Previous year

	Balance at 01 April 2023	**Income**	**Expenditure**	**Balance at 31 March 2024**
	£	**£**	**£**	**£**
Unrestricted funds	15,957	61,431	(54,312)	23,076
Total	**15,957**	**61,431**	**(54,312)**	**23,076**

13 Transactions with Trustees and Related Parties

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

14 Risk Assessment

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

15 Public Benefit

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or ‘aims’ that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

Registered Charity Number: 1181268

SAFE MMA

a Charitable Incorporated Organisation

TRUSTEES' REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2025

SAFE MMA

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SAFE MMA

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Approved by the Board of Trustees and signed on their behalf by:

jamesraiher

____

James Raiher
Trustee

01/19/2026

Date: _________

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
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BALANCE SHEET AS AT 31 MARCH 2025

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		20,272	23,476
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Net current assets/(liabilities)		**19,872**	23,076
Total net assets		**19,872**	23,076
Charity funds			
Restricted funds	12	**-**	-
Unrestricted Funds	12	**19,872**	23,076
Total funds		**19,872**	23,076

19/01/2026

The financial statements were approved by the Board on …………..... and signed on its behalf by:

jamesraiher

…......................................

James Raiher
Trustee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.1 Basis of preparation of financial statements

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This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

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Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

1 Accounting Policies (continued)

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Income from charitable activities is recognised over the period to which the income relates. Event fees are recognised at the date of the event. Membership fees are recognised over the period of the membership. Rent is recognised over the period to which it relates. Any amounts relating to future periods are deferred.

1.8 Investment income

Investment income is included in the Statement of Financial Activities when receivable

1.9 Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

1.10 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. It is inclusive of VAT which cannot be recovered.

Direct costs are those costs which directly attribute to its activities. Wages and salaries are allocated to direct costs based on an estimate of time spent on charitable activities by staff members.

Support costs include staff costs and are those which do not produce a direct output. Staff costs relate to specific activities and this is reflected in the allocation of payroll costs based on the percentage of time spent.

All costs, including governance costs, are allocated between the expenditure categories of the charity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are charged directly; others are apportioned on an appropriate basis.

Support costs and overheads have been calculated by allocating staff time to the level of involvement in the various activities of the Charity.

1.11 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

1.12 Fund accounting

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

1.13 Tangible fixed assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives.

The charity did not hold any tangible fixed assets during the year or in the prior year.

1.14 Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

2 Income from Donations and Legacies

	Unrestricted Funds	**Total Funds 2025**	Total Funds 2024
	£	**£**	£
Donations and gifts	-	**-**	8
	-	**-**	8

3 Income from Charitable Activities

	Unrestricted Funds	**Total Funds 2025**	Total Funds 2024
	£	**£**	£
Administration Fees	630	**630**	960
Projects & Activities	927	**927**	2,069
Registration Fees	16,110	**16,110**	17,660
Subscription Fees	33,339	**33,339**	29,537
Test Services	2,878	**2,878**	11,112
	53,884	**53,884**	61,338

4 Income from Investments

	Unrestricted Funds	**Total Funds 2025**	Total Funds 2024
	£	**£**	£
Interest Income	102	**102**	85
	102	**102**	85

5 Expenditure on Charitable Activities

	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Bank Charges	2,020	**2,020**	2,004
Staff Costs (note 8)	48,374	**48,374**	42,622
Donations	-	**-**	250
IT Costs	769	**769**	929
Administrative Support Costs	480	**480**	1,457
Marketing Costs	4,500	**4,500**	-
Sundry Expenses	647	**647**	701
Meeting Costs	-	**-**	-
Testing Services	-	**-**	5,949
Support Costs (note 6)	400	**400**	400
	57,190	**57,190**	54,312

6 Support Costs

	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Governance Costs			
Independent examiners fees	400	**400**	400
Legal & Professional Fees	-	**-**	-
	400	**400**	400

7 Details of certain Items of Expenditure

	2025 £	2024 £
Independent Examination Fees	400	400

8 Employee's Emoluments

8.1 Staff Costs

	2025	2024
	£	£
Salaries and wages	**39,775**	35,311
Employer's National Insurance Costs	**6,176**	5,306
Pension costs	**2,423**	2,005
	48,374	42,622

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

8.2 Average Head Count in the Year

	2025	2024
The parts of the charity in which the employees work		
Fundraising		
Charitable Activities	**2**	2
Governance		
Other		
	2	2

9 Defined Contribution Pension Scheme

	2025	2024
	£	£
Amount of contributions recognised in the SOFA as an expense	**2,423**	2,005

10 Cash at Bank and in Hand

	Total Funds 2025	Total Funds 2024
	£	£
Cash at bank and in hand	**20,272**	23,476
	20,272	23,476

11 Creditors: Amounts falling due within one year

	Total Funds 2025 £	Total Funds 2024 £
Independent Examiner's Fees	**400**	400
	400	400

12 Charity funds

Statements of funds - Current year

	Balance at 01 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Unrestricted funds	23,076	53,986	(57,190)	19,872
Total	**23,076**	**53,986**	**(57,190)**	**19,872**

Statements of funds - Previous year

	Balance at 01 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds	15,957	61,431	(54,312)	23,076
Total	**15,957**	**61,431**	**(54,312)**	**23,076**

13 Transactions with Trustees and Related Parties

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

14 Risk Assessment

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

15 Public Benefit

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of	SAFE MMA		
On accounts for the year ended	31/03/2025	**Charity no (if any)**	1181268
Set out on pages	1-2		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/03/2025**.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Signed:		**Date:**	13/01/2026
Name:	Adeel Sahi		
Relevant professional qualification(s) or body (if any):	ACCA		
Address:	Bowdon Accounting Services		
	Bartle House, Oxford Court,		
	Manchester M2 3WQ		

Section B	Disclosure
	Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).
Give here brief details of any items that the examiner wishes to disclose.	N/A

Accounts

Registered Charity Number: 1181268

SAFE MMA

a Charitable Incorporated Organisation

TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS

FOR THE YEAR END
31 March 2024

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FOR THE YEAR ENDED 31 March 2024

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REFERENCE AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 March 2024

CHARITY REGISTRATION NUMBER	1181268
DATE OF REGISTRATION	19th December 2018
TRUSTEES	Marc Goddard Dr Jack Kreindler James Raiher
LEGAL STATUS	Charitable Incorporated Organisation
REGISTERED OFFICE	Units 3-4 42 Orchard Road LONDON N6 5TR
PRIMARY BANKERS	Triodos Bank Deanery Road Bristol BS1 5AS
INDEPENDENT EXAMINERS	Bowdon Accounting Services Bartle House Oxford Court Manchester M2 3WQ

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 March 2024

Objectives and Activities

For the public benefit the advancement of health and saving of lives of athletes taking part in the sport of mixed martial arts in particular but not exclusively by independently addressing competitor safety through the provision of medical screening and record- keeping services which are available to the public and the provision of advice and information on medical conditions to athletes.

Conceived in response to the lack of regulation or medical standards for Mixed Martial Arts in the region, SAFE MMA works in partnership with both domestic and international promotions and governing bodies to provide:

1. Centralised, third-party medical screening and record-keeping services, accessible to the public.
2. An independent medical advice and information service for athletes.
3. Access to a network of medical service providers offering competitive rates to athletes.

In exercising their duties with regards to the delivery of these provisions, the charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission.

SAFE MMA relies on a group of doctors who volunteer their time and expertise to assist with the setting of standards, the screening of medical submissions, and the deliberation over questions encountered. The trustees are enormously grateful to each of these doctors

Achievements and Performance

During this reporting period, the Charity medically pre-cleared 35 events:

DATE	EVENT
15/04/23	Cage Warriors 152
16/04/23	Alta Cork series 10 Finale
16/04/23	Premier FC 6
22/04/23	FCC 33
29/04/23	Cage Warriors 153: Dublin
06/05/23	Cage Warriors 154: Rome
10/06/23	Alta Dublin
10/06/23	Cage Warriors Academy South East 31
17/06/23	FCC 34
01/07/23	Cage Warriors 156
08/07/23	PFL Berlin
21/07/23	Cage Warriors 157
22/07/23	Premier FC 7
29/07/23	Cage Warriors 158
09/09/23	FCC 35
23/09/23	Bellator 299
29/09/23	Cage Warriors 160
30/09/23	Cage Legacy 19
07/10/23	Cage Warriors Academy South East 32
14/10/23	Cage Warriors 161
28/10/23	Cage Warriors 162
11/11/23	Cage Warriors 163
25/11/23	Cage Warriors 164
01/12/23	Premier MMA
02/12/23	Alta
08/12/23	PFL Dublin
09/12/23	Cage Warriors Academy South East 33
16/12/23	Cage Legacy: Rising Stars

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 March 2024

16/12/23	FCC 36
17/02/24	Cage Legacy 20
09/03/24	FCC 37
15/03/24	Cage Warriors 167
16/03/24	Cage Warriors 168
24/03/24	Cage Legacy 21
30/03/24	Cage Warriors 169

The number and regional spread of events were impacted by a pause in the partnership with IMMAF in April 2023.

A new registration pathway for youth (U18) athletes competing with No Head Strikes was launched to better support the MMA community in Ireland.

Financial Review

At the start of the reporting period, SAFE MMA held £15,957 in reserve. By the end of the reporting period, this had increased to £23,076.

Operating costs have been fully met, and registration fees have remained unchanged since the charity's inception in 2012.

Reserves Policy

It is the charity's policy to hold reserves equivalent to at least three months of operating costs to protect against income drops or unforeseen expenses.

This goal has been achieved for the second consecutive year, allowing for potential investment in promoting the charity's services and activities in the upcoming reporting year.

The principal sources of funding for the charity are:

1. registration and subscription fees
2. direct fees for medical clearance services
3. blood test service
4. late admin fees
5. integrity investigation fees

Trustees' Responsibilities

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus of the CIO of that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in existence

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 1/19/2025

Signed on their behalf by Trustee Signed by: James Raiher A22492F0B95A4C3...

Printed Name: James Raiher

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 March 2024

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act") and applicable law. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is required.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
   - to keep accounting records in accordance with section 130 of the Charities Act 2011; and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011;

   have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Adeel Sahi FCCA

Signed by:
Adeel
46F8CC330BA14F6...

Bowdon Accounting Services Ltd
Bartle House
Oxford Court
Manchester
M2 3WQ

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 March 2024

Categories by activity	Notes	Unrestricted funds £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:				
Donations and legacies	2	8	8	-
Charitable activities	3	61,338	61,338	68,425
Investments	4	85	85	19
Total		**61,431**	**61,431**	**68,444**
Expenditure on:				
Charitable activities	6	54,312	54,312	64,858
Total		**54,312**	**54,312**	**64,858**
Net income/(expenditure)		**7,119**	**7,119**	**3,586**
Net movement in funds		**7,119**	**7,119**	**3,586**
Reconciliation of funds:				
Total funds brought forward		15,957	15,957	12,371
Total funds carried forward		**23,076**	**23,076**	**15,957**

BALANCE SHEET

FOR THE YEAR ENDED 31 March 2024

Categories by activity	Notes	Unrestricted funds £	Total Funds 2024 £	Total Funds 2023 £
Current assets				
Cash at bank and in hand	13	23,476	23,476	16,557
Total current assets		**23,476**	**23,476**	**16,557**
Creditors: amounts falling due within one year	14	400	400	600
Net current assets/(liabilities)		**23,076**	**23,076**	**15,957**
Total net assets or liabilities		**23,076**	**23,076**	**15,957**
Funds of the Charity				
Unrestricted funds	21	23,076	23,076	15,957
Restricted income funds	21		-	-
Endowment funds	21		-	-
Total funds		**23,076**	**23,076**	**15,957**

1/19/2025

The financial statements were approved by the Board on ……….. and signed on its behalf by:

Signed by:
James Railler

James Railler
Trustee

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 March 2024

1 Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.1 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with “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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.2 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Income from donations or grants

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing. If a donation or grant contains terms and conditions outside of the charity’s control which must be met before the charity is entitled to the funds, or if the donor specifies that the funds must be used in future time periods, then the income is deferred.

1.4 Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

1.5 Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

1.6 Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

1.7 Income from charitable activities

Income from charitable activities is recognised over the period to which the income relates. Concert fees are recognised at the date of the event. Membership fees are recognised over the period of the membership. Rent is recognised over the period to which it relates. Any amounts relating to future periods are deferred.

1.8 Investment income

Dividends are included in the Statement of Financial Activities when they are declared at an amount which includes the tax credit recoverable from HM Revenue and Customs.

1.9 Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

1.10 Expenditure

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 March 2024

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. It is inclusive of VAT which cannot be recovered.

Direct costs are those costs which directly attribute to its activities. Wages and salaries are allocated to direct costs based on an estimate of time spent on charitable activities by staff members.

Support costs include staff costs and are those which do not produce a direct output. Staff costs relate to specific activities and this is reflected in the allocation of payroll costs based on the percentage of time spent.

All costs, including governance costs, are allocated between the expenditure categories of the charity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are charged directly; others are apportioned on an appropriate basis.

Support costs and overheads have been calculated by allocating staff time to the level of involvement in the various activities of the Charity.

1.11 Provisions for liabilities
A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

1.12 Fund accounting
Unrestricted funds are those funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

1.13 Tangible fixed assets
Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Name	Rate (%)	Method
Fixtures, Fittings and Equipment	25	Straight Line Basis

We have to provide the above tabular form in the accounting policy screen to enter details manually and upon saving the data, it should appear in the report without headings.

1.14 Investments
Fixed asset investments in quoted shares, traded bonds and similar investments are valued initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

2 Income from Donations and Legacies

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Donation and gifts	8	8	-
	8	8	-

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 March 2024

3 Income from Charitable Activities

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Administration Fees	960	960	5,380
Projects & Activities	2,069	2,069	2,336
Registration Fees	17,660	17,660	15,902
Subscription Fees	29,537	29,537	23,952
Test Services	11,112	11,112	20,855
	61,338	61,338	68,425

4 Income from Investments

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Interest income	85	85	19
	85	85	19

5 Expenditure on Charitable Activities

	Total funds 2024	Total funds 2023
Analysis	£	£
Bank charges	2,004	2,057
Staff costs	42,622	38,756
Donations	250	136
IT Costs	929	1,430
Administrative Support Costs	1,457	1,632
Sundry Expenses	701	818
Meeting Costs	-	755
Testing Services	5,949	17,649
Support Costs	400	1,625
	54,312	64,858

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 March 2024

6 Support Costs

Analysis	Total funds 2024 £	Total funds 2023 £
Governance Costs		
Independent examiners fees	400	600
Legal & Professional Fees	-	1,025
	400	**1,625**

7 Details of certain Items of Expenditure

Analysis	This year	Last year
Independent Examination Fees	£400	£600

8 Employee's Emoluments

8.1 Staff Costs

	This year £	Last year £
Salaries and wages	35,311	34,824
Employer's National Insurance Costs	5,306	2,150
Pension costs	2,005	1,782
Total staff costs	42,622	38,756

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 March 2024

8.2 Average head count in the year

		This year	Last year
		£	£
The parts of the charity in which the employees work	Fundraising		
	Charitable Activities	2	2
	Governance		
	Other		
	Total	2	2

9 Defined contribution Pension Scheme

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	2,005	1,782

10 Cash at bank and in hand

	Total funds 2024	Total funds 2023
	£	£
Cash at bank and on hand	23,476	16,557
	23,476	16,557

11 Creditors: Amounts falling due within one year

	Total funds 2024	Total funds 2023
	£	£
Independent Examiners Fees	400	600
	400	600

12 Charity funds

12.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
	15,957	61,431	(54,312)	-	-	23,076
Total	15,957	61,431	(54,312)	-	-	23,076

12.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
	12,371	68,444	(64,858)	-	-	15,957
Total	12,371	68,444	(64,858)	-	-	15,957

13 Transactions with trustees and related parties

13.1 Transaction(s) with related parties

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 March 2024

14 Risk Assessment

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

15 Reserves Policy

The Trustees have considered the level of reserves they wish to retain appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

16 Public Benefit

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or ‘aims’ that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

SAFE MMA

England & Wales - Charity number 1181268

Accounts

ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

SAFE MMA

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1181268

Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS

SAFE MMA
(Charitable Incorporated Organisation)

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Page 3	Legal and Administrative Information
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Page 15	Independent Examiner's Report

SAFE MMA

(Charitable Incorporated Organisation)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1181268
DATE OF REGISTRATION	19th December 2018
START OF FINANCIAL YEAR	1st April 2022
END OF FINANCIAL YEAR	31st March 2023
TRUSTEES AT 31ST MARCH 2023	Marc Goddard Dr Jack Kreindler James Raiher (Appointed 22nd November 2022)
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO - Foundation Registered 19th December 2018.

OBJECTS

For the public benefit the advancement of health and saving of lives of athletes taking part in the sport of mixed martial arts in particular but not exclusively by independent addressing competitor safety through the provision of medical screening and recordkeeping services which are available to the public and the provision of advice and information on medical conditions to athletes.

CORRESPONDENCE ADDRESS	Units 3-4 42 Orchard Road London N6 5TR
PRIMARY BANKERS	Triodos Bank Deanery Road Bristol BS1 5AS
INDEPENDENT EXAMINERS	Castle View Accounting Ltd New Barn Mudberry Lane Bosham Chichester West Sussex PO18 8TS

SAFE MMA

(Charitable Incorporated Organisation)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2023

Objectives and Activities

For the public benefit the advancement of health and saving of lives of athletes taking part in the sport of mixed martial arts in particular but not exclusively by independently addressing competitor safety through the provision of medical screening and record- keeping services which are available to the public and the provision of advice and information on medical conditions to athletes.

Conceived in response to the lack of any regulation or medical standards for Mixed Martial Arts in the region, SAFE MMA works in partnership with both domestic and international promotions and governing bodies providing:

1 - Centralised, third-party medical screening and record-keeping services which are available to the public.

2 - An independent medical advice and information service to athletes.

3 - Access to a network of medical services providers offering competitive rates to athletes.

In exercising their duties with regards to the delivery of these provisions, the charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission.

SAFE MMA relies on a group of doctors who volunteer their time and expertise to assist with the setting of standards, the screening of medical submissions, and the deliberation over questions encountered. The trustees are enormously grateful to each of these doctors

Achievements and Performance

During this reporting period, the Charity medically pre-cleared a total of 2459 competitors across 44 events in 11 countries.

In doing so, the Charity welcomed 6 new organisations:
Éire FC
Full Contact Contender
IMMAA
MMA Cork
Premier FC
Professional Fighters League

EVENT	DATE	Mark	Participants	Country
Cage Warriors 135	01/04/2022	3	26	England
Cage Warriors 136	02/04/2022	3	28	England
Cage Legacy 15	09/04/2022	5	36	Ireland
2022 IMMAF Africa Championships	28/04/2022	1	47	South Africa
Irish Youth National MMA Championships 2022	08/05/2022	5	56	Northern Ireland
Bellator 281	13/05/2022	3	26	England
Cage Warriors 137	27/05/2022	3	12	England
Cage Warriors 138	28/05/2022	3	10	England
Cage Legacy 16	10/06/2022	5	22	Ireland
2022 IMMAF Pan American Championships	22/06/2022	1	68	Mexico
Cage Warriors 140	25/06/2022	3	18	Northern Ireland
Premier FC 2	02/07/2022	5	18	Ireland
2022 IMMAF Oceania Championships	08/07/2022	1	42	Australia
Cage Warriors Academy SE 28	16/07/2022	1	4	England
Cage Warriors 141	22/07/2022	3	24	England
Alta Dublin	06/08/2022	5	53	Ireland
Cage Warriors 142	13/08/2022	3	18	Wales
2022 IMMAF Youth World Championships	17/08/2022	1	486	Abu Dhabi
Alta Cork	21/08/2022	5	12	Ireland
Premier FC 3	27/08/2022	5	30	Ireland

SAFE MMA

(Charitable Incorporated Organisation)

TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 31ST MARCH 2023

EVENT	DATE	Mark	Participants	Country
Bellator 285	23/09/2022	5	26	Ireland
2022 IMMAF European Championships	27/09/2022	1	267	Italy
Cage Legacy 17	30/09/2022	5	24	Ireland
Cage Warriors 144	07/10/2022	3	18	Italy
Cage Warriors Academy SE 29	08/10/2022	3	4	England
MMA Cork	15/10/2022	5	10	Ireland
2022 IMMAF Asian Championships	17/10/2022	1	164	Tajikistan
Cage Warriors 145	04/11/2022	3	20	England
Cage Warriors 146	12/11/2022	3	30	England
Cage Warriors 147	20/11/2022	3	18	England
Éire FC 1	02/12/2022	5	8	Ireland
Cage Legacy 18	04/12/2022	5	32	Ireland
Alta Dublin	10/12/2022	5	54	Ireland
Cage Warriors Academy SE 30	10/12/2022	1	6	England
Premier FC 4	10/12/2022	5	22	Ireland
FCC 32	17/12/2022	1	14	England
Cage Warriors 148	31/12/2022	3	24	England
Premier FC 5	27/01/2023	5	26	Ireland
2022 IMMAF World Championships	17/02/2023	1	462	Serbia
Bellator 291	25/02/2023	5	36	Ireland
Cage Warriors 150	17/03/2023	3	20	England
Cage Warriors 151	24/03/2023	3	22	England
Irish National MMA Championships 2023	25/03/2023	5	94	Ireland
PFL Newcastle	25/03/2023	1.5	22	England

Financial Review
At the start of the reporting period SAFE MMA held £12,371 in reserve.

At the end of the reporting period SAFE MMA held £15,957 in reserve.

All operating costs have been met, and registration fees have not been increased since inception in 2012.

Reserves Policy
It is the charity's policy to hold in reserve (if possible) at least 3 month's operating costs to protect against drops in income or other unforeseen expenses. This has been achieved for the first time to date.

The principal sources of funding for the charity are:
1) Registration and subscription fees
2) Direct fees for medical clearance services
3) Late admin fees
4) Integrity investigation fees
5) Blood test and brain scan service provisions

SAFE MMA

(Charitable Incorporated Organisation)

TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 31ST MARCH 2023

Trustees' Responsibilities

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 17th January 2023

Signed on their behalf by Trustee

Printed Name: James Raiher

SAFE MMA

(Charitable Incorporated Organisation)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2023

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations, Grants & Legacies	**3a**	-	-	-	1,141
Charitable Activities	**3b**	68,424	-	68,424	50,287
Investment Income	**3c**	19	-	19	3
Other Incoming Resources	**3d**	-	-	-	10,833
TOTAL INCOMING RESOURCES		**68,444**	**-**	**68,444**	**62,264**
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	**4a**	63,232	-	63,232	50,359
Governance Costs	**4b**	1,625	-	1,625	535
TOTAL RESOURCES EXPENDED		**64,857**	**-**	**64,857**	**50,894**
NET INCOMING (OUTGOING) RESOURCES		**3,586**	**-**	**3,586**	**11,370**
Funds Brought Forward		12,371	-	12,371	1,001
TOTAL FUNDS CARRIED FORWARD		**15,957**	**-**	**15,957**	**12,371**

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 9 to 14 form part of these financial statements.

SAFE MMA

(Charitable Incorporated Organisation)

BALANCE SHEET
AS AT 31ST MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	**Total 31-Mar-23 £**	**Total 31-Mar-22 £**
Fixed Assets					
Tangible Assets	2	-	-	-	-
Investments	6	-	-	-	-
Total Fixed Assets		**-**	**-**	**-**	**-**
Current Assets					
Debtors & Prepayments	8	-	-	-	-
Cash at Bank and in Hand	7	16,557	-	16,557	12,871
Total Current Assets		**16,557**	**-**	**16,557**	**12,871**
Creditors: Amounts falling due within one year	9	600	-	600	500
NET CURRENT ASSETS		15,957	-	15,957	12,371
TOTAL ASSETS less current liabilities		**15,957**	**-**	**15,957**	**12,371**
Creditors: Amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		**15,957**	**-**	**15,957**	**12,371**
Funds of the Charity					
General Funds		15,957	-	15,957	12,371
Restricted Funds	5	-	-	-	-
Total Funds		**15,957**	**-**	**15,957**	**12,371**

Approved by the Trustees on 17th January 2023

Signed on their behalf by Trustee

Printed Name: James Raiher

SAFE MMA

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation
The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015) (Second Edition, effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern
Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources
These are included in the Statement of Financial Activities (SOFA) when:
▪ the charity becomes entitled to the resources;
▪ the trustees are virtually certain they will receive the resources; and
▪ the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure
Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations
Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts
Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants
This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind
Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities
These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help
The value of any voluntary help received is not included in the accounts.

Investment Income
This is included in the accounts when receivable.

Investment Gains and Losses
This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2023

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition
Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs
Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions
Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions
These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments
Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted funds
These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds
These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated funds
These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets
Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense
Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Straight Line Basis

2. TANGIBLE FIXED ASSETS

The CIO held no fixed assets during this or the previous financial period.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:
31st March 2023 : None
31st March 2022 : None

SAFE MMA
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2023

3. INCOMING RESOURCES

	Note	Unrestricted Funds £	Restricted Funds £	**TOTAL 2022/23** £	**TOTAL 2021/22** £
a) Donations, Grants & Legacies					
Gifts & Donations		-	-	-	1,141
		-	**-**	**-**	**1,141**
b) Charitable Activities					
Administrative Fees		5,380	-	5,380	3,180
Projects & Activities		2,336	-	2,336	2,700
Registration Fees		15,902	-	15,902	14,246
Subscriptions Fees		23,952	-	23,952	15,407
Test Services		20,855	-	20,855	14,755
		68,424	**-**	**68,424**	**50,287**
c) Investment Income					
Interest		19	-	19	3
		19	**-**	**19**	**3**
d) Other Incoming Resources					
HMRC - Job Retention Scheme		-	-	-	10,833
		-	**-**	**-**	**10,833**

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2023

4. RESOURCES EXPENDED

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
a) Cost of Charitable Activities					
Administrative Support Costs		1,632	-	1,632	-
Bank Charges		2,057	-	2,057	1,418
Gifts & Donations		136	-	136	250
IT Costs		1,430	-	1,430	617
Staff Costs		38,756	-	38,756	39,051
Sundry Expenses		818	-	818	198
Meeting Costs		755	-	755	-
Testing Services		17,649	-	17,649	8,825
		63,232	**-**	**63,232**	**50,359**

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	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
b) Governance Costs					
Independent Examiners Fees	**9**	600	-	600	500
Legal & Professional Fees		1,025	-	1,025	35
		1,625	**-**	**1,625**	**535**

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2023

5. RESTRICTED FUNDS

The CIO held no restricted fund during this or the previous financial period.

6. INVESTMENTS

The CIO held no fixed assets investments during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	**Total 31-Mar-23 £**	**Total 31-Mar-22 £**
Cash at Bank & in Hand	16,557	-	16,557	12,871
	16,557	**-**	**16,557**	**12,871**

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	**Total 31-Mar-23 £**	**Total 31-Mar-22 £**
Sundry Debtors	-	-	-	-
	-	**-**	**-**	**-**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	**Total 31-Mar-23 £**	**Total 31-Mar-22 £**
Independent Examiners Fees	600	-	600	500
	600	**-**	**600**	**500**

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial period.

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Fund £	Restricted Fund £	**Total 31-Mar-23** £	**Total 31-Mar-22** £
Tangible Fixed Assets	-	-	-	-
Net Current Assets	15,957	-	15,957	12,371
Long Term Liabilities	-	-	-	-
TOTAL FUNDS	**15,957**	**-**	**15,957**	**12,371**

12. STAFF COSTS AND NUMBERS

	TOTAL 2022/23 £	TOTAL 2021/22 £
Gross Wages and Salaries	34,824	34,883
Employer's National Insurance Costs	2,150	2,526
Pension Contributions	1,782	1,642
	38,756	**39,051**

Employees who were engaged in each of the following activities:

	TOTAL 2022/23	TOTAL 2021/22
Activities in furtherance of organisation's objects	**2**	**2**

The Charity operates a PAYE scheme to pay all members of employed staff and no employees received emoluments in excess of £60,000 (2021//22:None).

13. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

14. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

15. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or ‘aims’ that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake

SAFE MMA

(Charitable Incorporated Organisation)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Safe MMA on the accounts for the year ended 31st March 2023 set out on pages 7 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect, the requirements:
   - to keep accounting records in accordance with section 130 of the Charities Act; and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

   have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

K. Collaku MAAT
Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS

Date: 19th January 2024

Accounts

ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

SAFE MMA

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1181268

Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS

SAFE MMA
(Charitable Incorporated Organisation)

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SAFE MMA

(Charitable Incorporated Organisation)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1181268
DATE OF REGISTRATION	19th December 2018
START OF FINANCIAL YEAR	1st April 2021
END OF FINANCIAL YEAR	31st March 2022
TRUSTEES AT 31ST MARCH 2022	Marc Goddard Isobel Carnwath Dr Jack Kreindler
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO - Foundation Registered 19th December 2018.

OBJECTS

For the public benefit the advancement of health and saving of lives of athletes taking part in the sport of mixed martial arts in particular but not exclusively by independent addressing competitor safety through the provision of medical screening and recordkeeping services which are available to the public and the provision of advice and information on medical conditions to athletes.

CORRESPONDENCE ADDRESS	CHHP 76 Harley Street Marylebone London W1G 7HH
PRIMARY BANKERS	Triodos Bank Deanery Road Bristol BS1 5AS
INDEPENDENT EXAMINERS	Castle View Accounting Ltd New Barn Mudberry Lane Bosham Chichester West Sussex PO18 8TS

SAFE MMA

(Charitable Incorporated Organisation)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2022

Objectives and Activities

For the public benefit the advancement of health and saving of lives of athletes taking part in the sport of mixed marital arts in particular but not exclusively by independently addressing competitor safety through the provision of medical screening and record- keeping services which are available to the public and the provision of advice and information on medical conditions to athletes.

Conceived in response to the lack of any regulation or medical standards for Mixed Martial Arts in the region, SAFE MMA works in partnership with both domestic and international promotions and governing bodies providing:

1 - Centralised, third-party medical screening and record-keeping services which are available to the public.

2 - An independent medical advice and information service to athletes.

3 - Access to a network of medical services providers offering competitive rates to athletes.

In exercising their duties with regards to the delivery of these provisions, the charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission.

SAFE MMA relies on a group of doctors who volunteer their time and expertise to assist with the setting of standards, the screening of medical submissions, and the deliberation over questions encountered. The trustees are enormously grateful to each of these doctors.

Achievements and Performance

During this reporting period, numerous events were postponed or cancelled due to the COVID-19 pandemic.

There were though a significant increase from last year, at 28 events in 7 different counties – totalling 1757 athletes medically cleared.

Additionally, 2 new doctors joined the medical review panel, CTE education was added to the website, and a new interval neuropsychological assessment pathway was created to manage higher risk brain scan findings.

Financial Review

At the start of the reporting period SAFE MMA held £1,001 in reserve.

At the end of the reporting period SAFE MMA held £12,371 in reserve.

All operating costs have been met, and registration fees have not been increased since inception in 2012.

Reserves Policy

It is the charity's policy to hold in reserve (if possible) at least 3 month's operating costs to protect against drops in income or other unforeseen expenses. This has been achieved for the first time to date.

The principal sources of funding for the charity are:
1) registration and subscription fees
2) direct fees for medical clearance services
3) late admin fees
4) blood test and brain scan service provisions
5) donations

SAFE MMA

(Charitable Incorporated Organisation)

TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 31ST MARCH 2022

Trustees' Responsibilities

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on Jan 16, 2023

Signed on their behalf by Trustee Isobel Carnwath
Isobel Carnwath (Jan 16, 2023 11:26 GMT)

Printed Name: Isobel Carnwath

SAFE MMA

(Charitable Incorporated Organisation)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2022

	Notes	Unrestricted Funds £	Restricted Funds £	**TOTAL 2021/22 £**	**TOTAL 2020/21 £**
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations, Grants & Legacies	**3a**	1,141	-	1,141	-
Charitable Activities	**3b**	50,287	-	50,287	26,510
Investment Income	**3c**	3	-	3	1
Other Incoming Resources	**3d**	10,833	-	10,833	21,423
TOTAL INCOMING RESOURCES		**62,264**	**-**	**62,264**	**47,934**
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	**4a**	50,359	-	50,359	46,179
Governance Costs	**4b**	535	-	535	836
TOTAL RESOURCES EXPENDED		**50,894**	**-**	**50,894**	**47,015**
NET INCOMING (OUTGOING) RESOURCES		**11,370**	**-**	**11,370**	**919**
Funds Brought Forward		1,001	-	1,001	82
TOTAL FUNDS CARRIED FORWARD		**12,371**	**-**	**12,371**	**1,001**

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 8 to 13 form part of these financial statements.

SAFE MMA

(Charitable Incorporated Organisation)

BALANCE SHEET
AS AT 31ST MARCH 2022

	Note	Unrestricted Funds £	Restricted Funds £	**Total 31-Mar-22 £**	**Total 31-Mar-21 £**
Fixed Assets					
Tangible Assets	**2**	-	-	-	-
Investments	**6**	-	-	-	-
Total Fixed Assets		-	-	-	-
Current Assets					
Debtors & Prepayments	**8**	-	-	-	-
Cash at Bank and in Hand	**7**	12,871	-	12,871	4,885
Total Current Assets		**12,871**	-	**12,871**	**4,885**
Creditors: Amounts falling due within one year	**9**	500	-	500	3,884
NET CURRENT ASSETS		12,371	-	12,371	1,001
TOTAL ASSETS less current liabilities		**12,371**	-	**12,371**	**1,001**
Creditors: Amounts falling due in more than one year	**10**	-	-	-	-
NET ASSETS		**12,371**	-	**12,371**	**1,001**
Funds of the Charity					
General Funds		12,371	-	12,371	1,001
Restricted Funds	**5**	-	-	-	-
Total Funds		**12,371**	-	**12,371**	**1,001**

Approved by the Trustees on Jan 16, 2023

Signed on their behalf by Trustee *Isobel Carnwath*
Isobel Carnwath (Jan 16, 2023 11:26 GMT)

Printed Name: Isobel Carnwath

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation
The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern
Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources
These are included in the Statement of Financial Activities (SOFA) when:
▪ the charity becomes entitled to the resources;
▪ the trustees are virtually certain they will receive the resources; and
▪ the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure
Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations
Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts
Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants
This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind
Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities
These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help
The value of any voluntary help received is not included in the accounts.

Investment Income
This is included in the accounts when receivable.

Investment Gains and Losses
This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition
Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs
Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions
Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions
These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments
Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted funds
These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds
These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated funds
These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets
Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense
Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Straight Line Basis

2. TANGIBLE FIXED ASSETS

The CIO held no fixed assets during this or the previous financial period.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2022 : None
31st March 2021 : None

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2022

3. INCOMING RESOURCES

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
a) Donations, Grants & Legacies					
Gifts & Donations		1,141	-	1,141	-
		1,141	**-**	**1,141**	**-**
b) Charitable Activities					
Administrative Fees		3,180	-	3,180	-
Projects & Activities		2,700	-	2,700	630
Registration Fees		14,246	-	14,246	5,445
Subscriptions Fees		15,407	-	15,407	13,193
Test Services		14,755	-	14,755	7,242
		50,287	**-**	**50,287**	**26,510**
c) Investment Income					
Interest		3	-	3	1
		3	**-**	**3**	**1**
d) Other Incoming Resources					
HMRC - Job Retention Scheme		10,833	-	10,833	21,423
		10,833	**-**	**10,833**	**21,423**

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2022

4. RESOURCES EXPENDED

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
a) Cost of Charitable Activities					
Bank Charges		1,418	-	1,418	777
Equipment Costs		-	-	-	1,569
Gifts & Donations		250	-	250	-
IT Costs		617	-	617	864
Staff Costs		39,051	-	39,051	35,885
Sundry Expenses		198	-	198	-
Testing Services		8,825	-	8,825	6,084
Website Costs		-	-	-	1,000
		50,359	**-**	**50,359**	**46,179**

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	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
b) Governance Costs					
Independent Examiners Fees	**9**	500	-	500	405
Legal & Professional Fees		35	-	35	431
		535	**-**	**535**	**836**

SAFE MMA
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2022

5. RESTRICTED FUNDS

The CIO held no restricted fund during this or the previous financial period.

6. INVESTMENTS

The CIO held no fixed assets investments during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	**Total 31-Mar-22 £**	**Total 31-Mar-21 £**
Cash at Bank & in Hand	12,871	-	12,871	4,885
	12,871	**-**	**12,871**	**4,885**

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	**Total 31-Mar-22 £**	**Total 31-Mar-21 £**
Sundry Debtors	-	-	-	-
	-	**-**	**-**	**-**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	**Total 31-Mar-22 £**	**Total 31-Mar-21 £**
Independent Examiners Fees	500	-	500	810
PAYE & NI	-	-	-	528
Sundry Creditors	-	-	-	2,546
	500	**-**	**500**	**3,884**

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial period.

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Fund £	Restricted Fund £	**Total 31-Mar-22** £	**Total 31-Mar-21** £
Tangible Fixed Assets	-	-	-	-
Net Current Assets	12,371	-	12,371	1,001
Long Term Liabilities	-	-	-	-
TOTAL FUNDS	**12,371**	**-**	**12,371**	**1,001**

12. STAFF COSTS AND NUMBERS

	TOTAL 2021/22 £	TOTAL 2020/21 £
Gross Wages and Salaries	34,883	31,679
Employer's National Insurance Costs	2,526	2,532
Pension Contributions	1,642	1,674
	39,051	**35,885**

Employees who were engaged in each of the following activities:

	TOTAL 2021/22	TOTAL 2020/21
Activities in furtherance of organisation's objects	**2**	**2**

The Charity operates a PAYE scheme to pay all members of employed staff and no employees received emoluments in excess of £60,000 (2020//21:None).

13. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

14. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

15. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or ‘aims’ that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake

SAFE MMA

(Charitable Incorporated Organisation)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Safe MMA on the accounts for the year ended 31st March 2022 set out on pages 6 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect, the requirements:
   - to keep accounting records in accordance with section 130 of the Charities Act; and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

   have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

K. Collaku MAAT
Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS

Date: 18th January 2023

SAFE MMA

England & Wales - Charity number 1181268

Accounts

ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

SAFE MMA

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1181268

Castle View Accounting Ltd
Old Printing House Square
Unit 16, Tarrant Street
Arundel
West Sussex
BN18 9JF

SAFE MMA

(Charitable Incorporated Organisation)

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SAFE MMA

(Charitable Incorporated Organisation)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1181268
DATE OF REGISTRATION	19th December 2018
START OF FINANCIAL PERIOD	1st April 2020
END OF FINANCIAL PERIOD	31st March 2021
TRUSTEES AT 31ST MARCH 2021	Marc Goddard Isobel Carnwath Dr Jack Kreindler
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO - Foundation Registered 19th December 2018.

OBJECTS
For the public benefit the advancement of health and saving of lives of athletes taking part in the sport of mixed martial arts in particular but not exclusively by independent addressing competitor safety through the provision of medical screening and recordkeeping services which are available to the public and the provision of advice and information on medical conditions to athletes.

CORRESPONDENCE ADDRESS	CHHP 76 Harley Street Marylebone London W1G 7HH
PRIMARY BANKERS	Tridos Bank Deanery Road Bristol BS1 5AS
INDEPENDENT EXAMINERS	Castle View Accounting Ltd Old Printing House Square Unit 16, Tarrant Street Arundel West Sussex BN18 9JF

SAFE MMA

(Charitable Incorporated Organisation)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2021

Objectives and Activities
For the public benefit the advancement of health and saving of lives of athletes taking part in the sport of mixed marital arts in particular but not exclusively by independently addressing competitor safety through the provision of medical screening and recordkeeping services which are available to the public and the provision of advice and information on medical conditions to athletes.

Conceived in response to the lack of any regulation or medical standards for Mixed Martial Arts in the region, SAFE MMA works in partnership with both domestic and international promotions and governing bodies providing:
1 - Centralised, third-party medical screening and record-keeping services which are available to the public.

2 - An independent medical advice and information service to athletes.

3 - Access to a network of medical services providers offering competitive rates to athletes

In exercising their duties with regards to the delivery of these provisions, the charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission.

SAFE MMA relies on a group of doctors who volunteer their time and expertise to assist with the setting of standards, the screening of medical submissions, and the deliberation over questions encountered. The trustees are enormously grateful to each of these doctors.

Achievements and Performance
In this reporting period the global COVID-19 pandemic saw almost all competition cease.

SAFE MMA founding promotion, Cage Warriors, secured DCMS 'Elite sport' exemption and was able to run three separate 'Trilogy' events. These were the only the events pre-cleared by SAFE MMA through the entire reporting period.

A new website was launched, and a London based brain scanning service in partnership with the BMI London Independent Hospital offering extremely preferential prices was launched.

SAFE MMA contributed a submission to the DCMS Concussion in Sport Enquiry in March 2021.

SAFE MMA contributed to the Council of Europe's revised recommendations to member states on the governance of extreme martial arts and combat sports (including Mixed Martial Arts) published on 31st March 2021.

Financial Review
At the end of the reporting period SAFE MMA held £4,885 in reserve, with liabilities of £3,383.

All operating costs have been met, and registration fees have not been increased since inception in 2012.

SAFE MMA

(Charitable Incorporated Organisation)

TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 31ST MARCH 2021

Trustees' Responsibilities

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 29 APR 2021

Signed on their behalf by Trustee ....

Printed Name: DR JACK KREINDLER

SAFE MMA

(Charitable Incorporated Organisation)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2021

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21 £	TOTAL 2019/20 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations, Grants & Legacies	**3a**	-	-	-	1,173
Charitable Activities	**3b**	26,510	-	26,510	69,868
Investment Income	**3c**	1	-	1	1
Other Incoming Resources	**3d**	21,423	-	21,423	-
TOTAL INCOMING RESOURCES		**47,934**	**-**	**47,934**	**71,042**
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	**4a**	46,179	-	46,179	70,285
Governance Costs	**4b**	836	-	836	675
TOTAL RESOURCES EXPENDED		**47,015**	**-**	**47,015**	**70,960**
NET INCOMING (OUTGOING) RESOURCES		**919**	**-**	**919**	**82**
Funds Brought Forward		82	-	82	-
TOTAL FUNDS CARRIED FORWARD		**1,001**	**-**	**1,001**	**82**

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 8 to 13 form part of these financial statements.

SAFE MMA

(Charitable Incorporated Organisation)

BALANCE SHEET
AS AT 31ST MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-21 £	Total 31-Mar-20 £
Fixed Assets					
Tangible Assets	2	-	-	-	-
Investments	6	-	-	-	-
Total Fixed Assets		-	-	-	-
Current Assets					
Debtors & Prepayments	8	-	-	-	-
Cash at Bank and in Hand	7	4,885	-	4,885	2,077
Total Current Assets		4,885	-	4,885	2,077
Creditors: Amounts falling due within one year	9	3,884	-	3,884	1,995
NET CURRENT ASSETS		1,001	-	1,001	82
TOTAL ASSETS less current liabilities		1,001	-	1,001	82
Creditors: Amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		1,001	-	1,001	82
Funds of the Charity					
General Funds		1,001	-	1,001	82
Restricted Funds	5	-	-	-	-
Total Funds		1,001	-	1,001	82

Approved by the Trustees on 29 APR 2021

Signed on their behalf by Trustee [signature]

Printed Name: DR JACK KREINDLER

SAFE MMA

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation
The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern
Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources
These are included in the Statement of Financial Activities (SOFA) when:
- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure
Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations
Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts
Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants
This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind
Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities
These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help
The value of any voluntary help received is not included in the accounts.

Investment Income
This is included in the accounts when receivable.

Investment Gains and Losses
This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2021

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition
Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs
Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions
Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions
These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments
Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted funds
These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds
These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated funds
These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets
Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense
Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Straight Line Basis

2. TANGIBLE FIXED ASSETS

The CIO held no fixed assets during this or the previous financial period.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2021 : None
31st March 2020 : None

SAFE MMA
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2021

3. INCOMING RESOURCES

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21 £	TOTAL 2019/20 £
a) Donations, Grants & Legacies					
Gifts & Donations		-	-	-	1,173
		-	**-**	**-**	**1,173**

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21 £	TOTAL 2019/20 £
b) Charitable Activities					
Administrative Fees		-	-	-	6,400
Projects & Activities		630	-	630	2,055
Registration Fees		5,445	-	5,445	29,644
Subscriptions Fees		13,193	-	13,193	22,854
Test Services		7,242	-	7,242	8,915
		26,510	**-**	**26,510**	**69,868**

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21 £	TOTAL 2019/20 £
c) Investment Income					
Interest		1	-	1	1
		1	**-**	**1**	**1**

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21 £	TOTAL 2019/20 £
d) Other Incoming Resources					
HMRC - Job Retention Scheme		21,423	-	21,423	-
		21,423	**-**	**21,423**	**-**

SAFE MMA
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2021

4. RESOURCES EXPENDED

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21 £	TOTAL 2019/20 £
a) Cost of Charitable Activities					
Bank Charges		777	-	777	2,373
Equipment Costs		1,569	-	1,569	2,365
Testing Services		6,084	-	6,084	7,996
IT Costs		864	-	864	939
Staff Costs		35,885	-	35,885	56,612
Website Costs		1,000	-	1,000	-
		46,179	**-**	**46,179**	**70,285**

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21 £	TOTAL 2019/20 £
b) Governance Costs					
Independent Examiners Fees	**9**	405	-	405	405
Legal & Professional Fees		431	-	431	270
		836	**-**	**836**	**675**

SAFE MMA

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2021

5. RESTRICTED FUNDS

The CIO held no restricted fund during this or the previous financial period.

6. INVESTMENTS

The CIO held no fixed assets investments during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	**Total 31-Mar-21 £**	**Total 31-Mar-20 £**
Cash at Bank & in Hand	4,885	-	4,885	2,077
	4,885	**-**	**4,885**	**2,077**

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	**Total 31-Mar-21 £**	**Total 31-Mar-20 £**
Sundry Debtors	-	-	-	-
	-	**-**	**-**	**-**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	**Total 31-Mar-21 £**	**Total 31-Mar-20 £**
Independent Examiners Fees	810	-	810	405
PAYE & NI	528	-	528	-
Sundry Creditors	2,546	-	2,546	1,590
	3,884	**-**	**3,884**	**1,995**

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial period.

11. STAFF COSTS AND NUMBERS

	TOTAL 2020/21 £	TOTAL 2019/20 £
Gross Wages and Salaries	35,885	52,712
Employer's National Insurance Costs	2,532	2,592
Pension Contributions	1,674	1,308
	40,091	**56,612**

Employees who were engaged in each of the following activities:

	TOTAL 2020/21	TOTAL 2019/20
Activities in furtherance of organisation's objects	**2**	**2**

The Charity operates a PAYE scheme to pay all members of employed staff and no employees received emoluments in excess of £60,000 (2019/20:None).

12. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

13. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake

SAFE MMA

(Charitable Incorporated Organisation)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Safe MMA on the accounts for the year ended 31st March 2021 set out on pages 6 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect, the requirements:
   - to keep accounting records in accordance with section 130 of the Charities Act; and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

   have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

W.M Hall LLB
Castle View Accounting Ltd
Old Printing House Square
Unit 16, Tarrant Street
Arundel
West Sussex
BN18 9JF

Date: 30th April 2021