

Registered Charity Number: 1181268

SAFE MMA

a Charitable Incorporated Organisation

TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2025

SAFE MMA

CONTENTS

	Page
Reference and administrative information	1
Trustees' Report	2 – 4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 12

SAFE MMA

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Jack Kreindler Marc Goddard James Raiher
Charity Registered Number	1181268
Date of Registration	19 th 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.
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:

<u>Date</u>	<u>Event</u>
06/04/24	Cage Warriors Academy South East 34
06/04/24	Cage Warriors 170
20/04/24	Cage Warriors 171
04/05/24	Elite Fighting Championship 1
12/05/24	Clan Wars Fight Night
12/05/24	Evolution Fighting Championship 9 & White Collar MMA Finale
25/05/24	Cage Warriors 172
08/06/24	FCC 38
08/06/24	PFL 2
21/06/24	Alta Finale
22/06/24	Bellator Champions Series: Dublin
29/06/24	Premier MMA: Colosseum
13/07/24	Cage Warriors Academy South East 34

<u>Date</u>	<u>Event</u>
20/07/24	Cage Warriors 174
25/07/24	Cage Warriors 175
27/07/24	Cage Legacy 23
07/09/24	FCC 39
07/09/24	Cage Warriors 176
20/09/24	Cage Warriors 177
21/09/24	Cage Warriors 178
21/09/24	Elite Fighting Championship 2
28/09/24	PFL Europe 3
05/10/24	Cage Warriors Academy South East 36
02/11/24	Cage Warriors 179
15/11/24	Cage Warriors 180
23/11/24	Cage Warriors 181
30/11/24	Full Contact Contender 40
01/12/24	Evolution Fighting Championship 10 & White Collar MMA Finale
21/12/24	Elite Fighting Championship 3
01/03/25	Full Contact Contender 41
08/03/25	Cage Warriors 183
14/03/25	Cage Warriors 184
15/03/25	Cage Warriors 185
21/03/25	Cage Warriors 186
29/03/25	Alta Cork

A new registration pathway for athletes competing with No Head Strikes was launched in May 2024 to better support the MMA community in Ireland.

From October 2024, Safe MMA undertook a limited programme of outreach and communications activity to support stakeholder engagement and improve understanding of fighter medical safety. This included partnering with EMMAA to deliver an online informational webinar and open Q&A in January 2025 for promoters, governing bodies, and officials across England, Ireland, and Wales, and a follow-up stakeholder survey to inform communications. During this period, Safe MMA also refreshed its digital communications channels and published a small number of original articles and interviews in support of education and engagement.

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: _____

SAFE MMA

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

SAFE MMA**BALANCE SHEET AS AT 31 MARCH 2025**

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

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

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

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.

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

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

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

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
	<u>57,190</u>	<u>57,190</u>	<u>54,312</u>

6 Support Costs

	Unrestricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£
Governance Costs			
Independent examiners fees	400	400	400
Legal & Professional Fees	-	-	-
	<u>400</u>	<u>400</u>	<u>400</u>

7 Details of certain Items of Expenditure

	2025	2024
	£	£
Independent Examination Fees	400	400

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

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

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

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

CONTENTS

	Page
Reference and administrative information	1
Trustees' Report	2 – 4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 12

SAFE MMA

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Jack Kreindler Marc Goddard James Raiher
Charity Registered Number	1181268
Date of Registration	19 th 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.
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:

<u>Date</u>	<u>Event</u>
06/04/24	Cage Warriors Academy South East 34
06/04/24	Cage Warriors 170
20/04/24	Cage Warriors 171
04/05/24	Elite Fighting Championship 1
12/05/24	Clan Wars Fight Night
12/05/24	Evolution Fighting Championship 9 & White Collar MMA Finale
25/05/24	Cage Warriors 172
08/06/24	FCC 38
08/06/24	PFL 2
21/06/24	Alta Finale
22/06/24	Bellator Champions Series: Dublin
29/06/24	Premier MMA: Colosseum
13/07/24	Cage Warriors Academy South East 34

<u>Date</u>	<u>Event</u>
20/07/24	Cage Warriors 174
25/07/24	Cage Warriors 175
27/07/24	Cage Legacy 23
07/09/24	FCC 39
07/09/24	Cage Warriors 176
20/09/24	Cage Warriors 177
21/09/24	Cage Warriors 178
21/09/24	Elite Fighting Championship 2
28/09/24	PFL Europe 3
05/10/24	Cage Warriors Academy South East 36
02/11/24	Cage Warriors 179
15/11/24	Cage Warriors 180
23/11/24	Cage Warriors 181
30/11/24	Full Contact Contender 40
01/12/24	Evolution Fighting Championship 10 & White Collar MMA Finale
21/12/24	Elite Fighting Championship 3
01/03/25	Full Contact Contender 41
08/03/25	Cage Warriors 183
14/03/25	Cage Warriors 184
15/03/25	Cage Warriors 185
21/03/25	Cage Warriors 186
29/03/25	Alta Cork

A new registration pathway for athletes competing with No Head Strikes was launched in May 2024 to better support the MMA community in Ireland.

From October 2024, Safe MMA undertook a limited programme of outreach and communications activity to support stakeholder engagement and improve understanding of fighter medical safety. This included partnering with EMMAA to deliver an online informational webinar and open Q&A in January 2025 for promoters, governing bodies, and officials across England, Ireland, and Wales, and a follow-up stakeholder survey to inform communications. During this period, Safe MMA also refreshed its digital communications channels and published a small number of original articles and interviews in support of education and engagement.

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: _____

SAFE MMA

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

SAFE MMA**BALANCE SHEET AS AT 31 MARCH 2025**

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

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

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

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.

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

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

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

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
	<u>57,190</u>	<u>57,190</u>	<u>54,312</u>

6 Support Costs

	Unrestricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£
Governance Costs			
Independent examiners fees	400	400	400
Legal & Professional Fees	-	-	-
	<u>400</u>	<u>400</u>	<u>400</u>

7 Details of certain Items of Expenditure

	2025	2024
	£	£
Independent Examination Fees	400	400

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

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

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

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.



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

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