

Head Safe Football

England & Wales · Charity number 1203232

Details

Other names	HEAD FOR CHANGE FOOTBALL, HEAD SAFE FOOTBALL
Status	Registered
Legal form	CIO
Registered	2023-05-24
Register	View on the Charity Commission register

Contact

Address
Brentwood
Parklands Drive
Castle Eden
County Durham
TS27 4TG

Phone 07488335224

Email judithmgates@yahoo.com

Website www.headsafefootball.org.uk

Activities

Objects: TO PRESERVE AND PROTECT GOOD HEALTH FOR THE PUBLIC BENEFIT BY:-A) PROMOTING THE UNDERSTANDING OF THE EFFECTS AND RISKS OF CONCUSSION, REPETITIVE HEAD IMPACTS, CHRONIC TRAUMATIC ENCEPHALOPATHY (CTE) AND OTHER ASSOCIATED NEUROGENERATIVE DISEASES IN SPORTSMEN AND SPORTSWOMEN AND THE PREVENTION OF THEM THROUGH RESEARCH AND TO PUBLISH THE USEFUL RESULTS ARISING FROM THE RESEARCH AND THE PUBLIC DOMAIN; ANDB) PROVIDING PRACTICAL SUPPORT TO INDIVIDUALS WHO HAVE SUFFERED FROM CONCUSSION, POST-CONCUSSION, RHI, CTE AND OTHER ASSOCIATED NEURODEGENERATIVE DISEASES PRINCIPALLY FROM PLAYING FOOTBALL AND THEIR FAMILIES

Activities: To preserve and protect good health for the public benefit by:- a) Promoting the understanding of the effects and risks of concussion, repetitive head impacts, chronic traumatic encephalopathy (CTE) and other associated neurogenerative diseases in sportsmen and sportswomen and the prevention of them through research and to publish the useful results arising from the research and the pu

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Amateur Sport
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£10,970	£17,012	-	-
2024-07-31	£17,838	£11,796	-	-

Trustees

Name	Role	Appointed
Dr JUDITH GATES	Chair	2023-05-09
NICHOLAS GATES		2023-05-09

Head Safe Football

England & Wales - Charity number 1203232

Accounts

Head Safe Football

Report of the Trustees and
unaudited financial statements
for the year ended 31 July 2025

Head Safe Football

Contents

	<u>Pages</u>
Charity information	1
Report of the trustees	2 - 5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 11

Head Safe Football

Charity Information

Trustees: Dr Judith Mary Gates (Chair)
Mr Nicholas Gates

Charity Number: 1203232

Principal Address: Brentwood
Parklands Drive
Castle Eden
Co Durham
TS27 4TG

Head Safe Football

Report of The Trustees

The Trustees present their report together with financial statements for the year ended 31 July 2025.

The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) “Accounting and Reporting by Charities” in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity’s governing document, the Charities Act 2011 and 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 published in October 2019.

OBJECTIVES AND ACTIVITIES

Head Safe Football exists to protect the brain health of footballers for the public benefit.

We do this:

- Through education, advancing understanding of the risk associated with repetitive head impacts, concussion, and chronic traumatic encephalopathy (CTE)
- By promoting safeguarding and prevention through education, research and policy change.
- By providing direct support to affected players and their families.

In setting our objectives, Trustees have had full regard to Charity Commission guidance on public benefit.

ACHIEVEMENTS AND PERFORMANCE

A year of urgency, growth, and impact

The year has been defined by a single, unavoidable truth:

Brain injury in football is not a historical issue – it is a current and escalating public health concern.

Against this backdrop, Head Safe Football has delivered measurable impact across four core pillars:

a) Education: Changing behaviour to protect the next generation

Our HeadSAFE education programme has continued to expand, delivering evidence-based learning of players, coaches, and communities across all levels of the game.

We have:

- Advanced a precautionary approach, including the reduction of heading in training
- Equipped football communities with practical tools to reduce risk
- Built a growing network of “Trailblazer” clubs and educators committed to safeguarding players

This work is not theoretical. It is already changing how football is taught and played.

b) Advocacy : Reframing CTE as a public health issue

Head Safe Football has emerged as a leading voice calling for systemic change.

During the year, we have:

- Elevated the issue of CTE and repetitive head impacts into mainstream discourse
- Engaged with governing bodies, policymakers, and stakeholders
- Challenged outdated narratives that minimise or deny risk

We have been clear and consistent:

Where risks to brain health exists, precaution must follow.

The growing public recognition of this issue reflects the strength and persistence of this advocacy.

Head Safe Football

Report of The Trustees

c) Support : Standing with affected families

At the heart of our work are the individuals and families living with the consequences of brain injury.

We have continued to provide :

- Personalised, one-to-one support
- Guidance through the complexities of neurodegenerative disease
- A compassionate and informed community of those often left isolated

Behind every statistic is a family. Their experiences continue to shape and drive our work.

d) Research and Evidence : Grounding action in science

We remain closely connected to leading researchers, clinicians and scientific developments.

Our approach is clear:

- Evidence must inform policy
- Science must translate into action

We have continued to support the use of emerging research – including post-mortem findings - to strengthen the case for prevention, recognition and accountability.

A DEFINING ISSUE : FROM AWARENESS TO ACCOUNTABILITY

This year has reinforced a central challenge:

Despite growing evidence, responsibility for protecting players remains fragmented and contested.

Head Safe Football has challenged this directly.

We believe:

- The risks associated with repetitive head impacts are real, material, and preventable.
- The absence of decisive action represents a failure of safeguarding
- Protecting players is not optional – it is a duty of care

There is no longer a question of if change is needed, but who will lead it

PLANS FOR THE FUTURE

The coming year will be defined by scale, influence and urgency.

We will:

- Expand the HeadSAFE programme nationally and digitally
- Strengthen our policy and legal advocacy
- Build sustainable funding streams to support growth
- Develop structured pathways for family support and care
- Continue to push for recognition of CTE as a public health issue

We will also intensify our call for:

- Precautionary measures across all levels of football
- Greater transparency and accountability from governing bodies
- A coordinated response to what is, fundamentally, a preventable harm

Head Safe Football

Report of The Trustees

FINANCIAL REVIEW

The charity continues to operate with careful financial stewardship but a deficit of £6,042 has arisen in the year.

Income remains primarily derived from donations, reflecting strong public support for our mission.

The Trustees remain mindful that:

- The charity operates in a funding-dependent environment
- Sustainable growth will require increased and diversified income streams

Despite these challenges, the charity remains financially viable and committed to responsible growth

RESERVES POLICY

The charity seeks to maintain reserves to:

- Ensure operational continuity
- Respond to emerging opportunities
- Mitigate financial risk

The charity had no reserves at the year end but the charity has no significant ongoing costs or commitments and the Trustees have confirmed that they will make donations to ensure that the charity can meet all of its financial obligations as they fall due.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Head Safe Football is a Charitable Incorporated Organisation (CIO), governed by its Trustees.

Trustees bring a combination of :

- Professional expertise
- Personal commitment to the cause
- Strategic leadership

The charity is supported by a network of consultants and volunteers, all of whom contribute to delivering its mission.

Robust policies are in place, including safeguarding, conflict of interest and data protection.

TRUSTEES' STATEMENT

In setting the objectives and directing the activities of the charity, the trustees have given careful considering to the Charity Commission's guidance on public benefit

CLOSING STATEMENT

Head Safe Football exists because too many football players have already paid the price.

- The science is advancing
- The stories are undeniable
- The risks are preventable

The question is no longer whether action should be taken – it is whether action will be taken in time.

Head Safe Football will continue to lead, challenge, and advocate – until brain health is no longer the cost of playing the game.

Head Safe Football

Report of The Trustees

Approved by order of the Board of Trustees on 19 May 2026 and signed on its behalf by:

Judith Gates

.....
Dr Judith Mary Gates - Trustee

Head Safe Football
Statement of Financial Activities
for the year ended 31 July 2025

		Year Ended 31/072025	Period 24/05/2023 to 31/07/2024
	Note	Total Funds	Total Funds
		£	£
Income			
Donations and legacies	2	10,580	17,838
Charitable activities	3	390	
Total Income		£10,970	£17,838
£			
Expenditure			
Charitable activities	4	16,889	11,737
Governance costs	5	123	59
Total Expenditure		£17,012	£11,796
Surplus (deficit) for the period		(£6,042)	(6,042)
Net movement in funds			
Fund balance brought forward		6,042	-
Surplus/(deficit) for the year		(6,042)	6,042
Fund balance carried forward		£ -	£6,042

The accompanying notes form part of these financial statement

Head Safe Football

Balance Sheet 31 July 2025

		2025		2024	
	<u>Notes</u>	£	£	£	£
Current Assets					
Debtors	9	45		609	
Cash at bank		881		5,437	
			926		6,046
Creditors: Amounts falling due within one year	10		(926)		(4)
Net Current Assets/Net Assets			£ -		6,042
Funds					
Restricted			-		-
Unrestricted			-		6,042
Total Funds	11		£ -		£6,042

The accounts were approved by the Trustees on 19 May 2026

Judith Gates

.....
Dr Judith Mary Gates - Trustee

The accompanying notes form part of these financial statements

Head Safe Football

Notes to the Financial Statements for the year ended 31 July 2025

1 ACCOUNTING POLICIES

(a) **General information and basis of preparation**

The charity is a registered charity in England. The principal address is given in the charity information on page 1. The nature of the charity's activities are shown in the Report of the Trustees.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 published in October 2019 rather than the accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention. The charity currently has sufficient reserves to continue in operation. The Trustees therefore believe that it is appropriate to prepare the financial statements on a going concern basis.

The financial statements are prepared in sterling which is the functional currency of the charity, rounded to the nearest £.

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

(b) **Income**

Items of income are recognised and included in the accounts when all the following criteria are met:-

- The charity has entitlement to the funds;
- Any performance conditions attached to the items of income have been met or are fully within the control of the charity.
- There is sufficient certainty that receipt of the income is considered probable; and
- The amount can be measured reliably.

Donations are credited to income as they are received.

(c) **Expenditure**

All expenditure is accounted for on an accruals basis and is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount can be measured reliably. VAT is included in expenditure against the relevant cost for which the expenditure was incurred as the charity is not VAT registered. Expenditure is classified under the following headings:-

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes both costs which can be directly allocated to activities and those costs of an indirect nature.
- Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs.
- Governance costs are those incurred in connection with compliance with constitutional and statutory requirements.

Head Safe Football

Notes to the Financial Statements for the year ended 31 July 2025

- (d) **Debtors**
Debtors with no stated interest rate and receivable within one year are recognised at the transaction price.
- (e) **Cash at bank**
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.
- (f) **Creditors**
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.
- (g) **Fund accounting**
General funds are unrestricted 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. The cost of raising and administering the funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.
- (h) **Financial instruments**
The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.
- (i) **Going concern**
The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for twelve months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 DONATIONS AND LEGACIES

	Year ended 31/07/2025	Period 20/05/2023 to 31/07/2024
Donations	£10,580	£17,838

3 INCOME FROM CHARITABLE ACTIVITIES

	Year ended 31/07/2025	Period 20/05/2023 to 31/07/2024
Sundry income	£390	£ -

Head Safe Football

Notes to the Financial Statements for the year ended 31 July 2025

4 CHARITABLE ACTIVITIES

	Year ended 31/07/2025	Period 24/05/2023 to 31/07/2024
	£	£
Costs directly allocated to activities	92	-
Support Costs allocated to activities	16,797	11,737
Total	£16,889	£11,737

5 GOVERNANCE COSTS

	2025	2024
	£	£
Sundry costs	£123	£59

6 TRUSTEE REMUNERATION AND EXPENSES

Neither of the Trustees received any remuneration from the charity and no expenses were paid to the Trustees during the period.

7 EMPLOYEE INFORMATION

The charity had no employees during the period.

8 DEBTORS

	2025	2024
Prepayments and accrued income	£45	£609

9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	926	-
Accruals	-	4
	£926	£4

10 ANALYSIS OF UNRESTRICTED FUNDS

	Balance at 1 August 2024	Incoming Resources	Resources Expended	Balance at 31 July 2025
General	£6,042	£10,970	£(17,012)	£ -

Head Safe Football

Notes to the Financial Statements for the year ended 31 July 2025

11 ANALYSIS OF NET ASSETS BETWEEN FUNDS	2025	2024
	Unrestricted Funds	Unrestricted Funds
	£	£
Current assets	926	6,046
Current liabilities	(926)	(4)
	£ -	£6,042

12 RELATED PARTY TRANSACTIONS

There were no related party transactions for the year or the prior period.

Head Safe Football

England & Wales - Charity number 1203232

Accounts

Head Safe Football

Report of the Trustees and
unaudited financial statements
for the period 24 May 2023 to 31 July 2024

Head Safe Football

Contents

	<u>Pages</u>
Charity information	1
Report of the trustees	2 - 4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 10

Head Safe Football

Charity Information

Trustees:	Dr Judith Mary Gates (Chair)	-	Appointed 24 May 2023
	Mr Nicholas Gates	-	Appointed 24 May 2023

Charity Number: 1203232

Principal Address: Brentwood
Parklands Drive
Castle Eden
Co Durham
TS27 4TG

Head Safe Football

Report of The Trustees

The Trustees present their report together with financial statements for the period 24 May 2023 to 31 July 2024.

The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) “Accounting and Reporting by Charities” in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity’s governing document, the Charities Act 2011 and 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 published in October 2019.

OBJECTIVES AND ACTIVITIES

With our direct focus on the sport of football, Head Safe Football exists to preserve and protect good health for the public benefit of football players by:

- Promoting the understanding of the effects and risks of repetitive head impacts, concussion, post-concussion, chronic traumatic encephalopathy (CTE) and other associated neurodegenerative diseases and the prevention of them through research and publishing into the public domain useful results arising from the research.
- Providing practical support to individuals who have suffered from concussion, post-concussion, CTE and other associated neurodegenerative diseases and also to their families.

The charity has delivered a multitude of activities, projects and services in the period. A strong focus is on education. Players of all ages and levels, from grassroots to professionals, have been involved in educational programmes provided by the charity. Educators and coaches advise on the science behind sports related neurodegenerative diseases and provide guidance on the mitigation of head injuries in football and the safeguarding of future players. The charity provides care and support to football players affected by neurodegenerative disease and their families. Strong connections have been established internationally with scientists, clinicians and historians of neurology to understand, inform and direct precautionary, player centred research. Trustees of the charity have met with a range of sporting governing bodies and grass roots organisations in order to advocate for a preventative and safeguarding approach to player safety. Furthermore, Head Safe Football has been extensively engaged in advocacy and awareness raising across a wide range of media outlets in order to highlight the necessity to maintain brain health whilst safeguarding from brain injury and brain disease.

ACHIEVEMENTS AND PERFORMANCE

The charity has achieved many successes in all aspects of its work throughout the reporting period and subsequently. These successes have provided benefits to society as a whole as well as improved the circumstances of the beneficiaries.

Services delivered have included:

- **Education** – In conjunction with leading professional educators and coaches, Head Safe Football has developed a unique curriculum, HeadSAFE. This curriculum is evidence based and is informed by the latest scientific research on preventing brain disease whilst promoting brain health. It has a specific focus on safeguarding current and future players by encouraging the reduction of heading in training. The curriculum is targeted appropriately to differing stakeholder groups at all levels, from the professional game to grassroots football. Coaching and teaching styles are based on learning needs. Emphasis is placed on implementation and sustainability. Footballing communities involved are designated as Trailblazers and lead innovative implementation as part of a collaborative footballing network all combating CTE.
- **Care and Support for affected sports people and their families** – Head Safe Football supports individuals and families with a bespoke approach tailored to their specific needs. One to one sessions are provided with qualified personnel. Informed advice and guidance is given to enable affected families to navigate the complexities of caring for a loved one suffering from a sports related neurodegenerative disease. Personal testimonials from family members speak of the quality of the support they have received and appreciated.

Head Safe Football

Report of The Trustees

- **Research** - Head Safe Football is in regular contact with international scientists, clinicians and researchers in order to ensure that we are updated on the latest research. We work directly with the leading UK researcher on brain donations and are committed to using the findings of post mortem examinations to inform policy decisions on both industrial disease designation and the value of coroner's inquests to protect all players.
- **Advocacy** - Head Safe Football is the leading advocate for raising awareness and exploring alternatives in training and matches which safeguard football players and provide alternative strategies to reduce head impacts in matches. We have worked with a leading author to produce a book on the current situation regarding repetitive head impacts in football. This has been read worldwide. We have promoted the work of a leading documentary maker to highlight the issues faced as an outcome of sports related neurodegenerative disease. Statistics indicate that our reach is extensive and international. As an outcome of our advocacy and awareness raising, the issue of the dangers of CTE and other neurodegenerative diseases is discussed ever more widely in the general population and throughout the media.

FINANCIAL REVIEW

The charity made a surplus of £6,042 during its first period and all of this surplus is unrestricted funds.

Donations from individuals and corporations have generated the surplus.

Reserves policy

The charity maintains free reserves to:

- Provide a level of working capital that protects the continuity of its core work
- Provide a level of funding for unexpected opportunities
- Provide cover for risks such as unforeseen expenditure or unanticipated loss of income

The free reserves of the charity (unrestricted funds) at the period end were £6,042 as the charity had no fixed assets and the trustees are happy with the position at the end of the first period.

Financial viability and future financial uncertainties

The trustees are not aware of any issues about the immediate ongoing financial viability of the charity, but the charity faces the same inherent risks as any other charity which is dependent upon funding from external sources. The charity is vulnerable to market forces, including downturns in the economy which could affect fundraising opportunities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document and constitution

Head Safe Football was registered on 24 May 2023 as a Charitable Incorporated Organization (CIO) and was constituted on a foundation model, whose only voting members are its trustees. The Charities Act 2011 creates the basic legal framework for the CIO. This framework is completed by regulations, namely the Charitable Incorporated Organizations (General) Regulations 2012 and the Charitable Incorporated Organizations (Insolvency and Dissolution) Regulations 2012.

The charity has a governing trust responsible for controlling the structure, governance and management of the charity in order to benefit its beneficiaries.

Appointment, recruitment and responsibilities of Trustees

Apart from the first charity trustees, every trustee will be appointed for a term of three years by a resolution passed at a properly conducted meeting of the charity trustees.

Head Safe Football

Report of The Trustees

Trustees are selected based on their experience and expertise. It is considered crucial that they have both the personal interest and the professional skills to lead, advise and contribute to the charity’s operations. They are also responsible for establishing relationships among other stakeholder groups, creating operating partnerships where advantageous, ensuring appropriate fundraising and identifying relevant experts to assist the day to day running of the charity.

Trustees are also involved in the production and approval of relevant policies, including safeguarding vulnerable beneficiaries, privacy, conflict of interests and volunteer management.

Other personnel involved with the charity

The charity uses both contractors and volunteers to assist it to achieve its aims. The tasks of those engaged include education, support, financial, administrative and management advice. Contractors and volunteers are vetted prior to contributing.

Trustees statement

In setting the objectives and planning activities, the Trustees have given careful consideration to the Charity Commission guidance on public benefit.

Approved by order of the Board of Trustees on 17 April 2024 and signed on its behalf by:

.....
Dr Judith Mary Gates - Trustee

Head Safe Football
Statement of Financial Activities
for the Period 24 May 2023 to 31 July 2024

	Note	2024 Total Funds
		£
Income		
Donations and legacies	2	17,838
Total Income		£17,838
		£
Expenditure		
Charitable activities	3	11,737
Governance costs	4	59
Total Expenditure		£11,796
		£
Net Movement in Funds/Net Income for the year		6,042
Fund balance carried forward at 31 July 2024		£6,042

The accompanying notes form part of these financial statements

Head Safe Football

Balance Sheet Period at 31 July 2024

	<u>Notes</u>	£	2024	£
Current Assets				
Debtors	8	609		
Cash at bank		<u>5,437</u>		
				6,046
Creditors: Amounts falling due within one year	9			(4)
				<u>6,042</u>
Net Current Assets/Net Assets				<u><u>6,042</u></u>
Funds				£
Restricted				-
Unrestricted				<u>6,042</u>
Total Funds	10			<u><u>£6,042</u></u>

The accounts were approved by the Trustees on 17 April 2025

.....
Dr Judith Mary Gates - Trustee

The accompanying notes form part of these financial statements

Head Safe Football

Notes to the Financial Statements for the Period 24 May 2023 to 31 July 2024

1 ACCOUNTING POLICIES

(a) **General information and basis of preparation**

The charity is a registered charity in England. The principal address is given in the charity information on page 1. The nature of the charity's activities are shown in the Report of the Trustees.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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) published in October 2019 rather than the accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention. The charity currently has sufficient reserves to continue in operation. The Trustees therefore believe that it is appropriate to prepare the financial statements on a going concern basis.

The financial statements are prepared in sterling which is the functional currency of the charity, rounded to the nearest £.

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

(b) **Income**

Items of income are recognised and included in the accounts when all the following criteria are met:-

- The charity has entitlement to the funds;
- Any performance conditions attached to the items of income have been met or are fully within the control of the charity.
- There is sufficient certainty that receipt of the income is considered probable; and
- The amount can be measured reliably.

Donations are credited to income as they are received.

(c) **Expenditure**

All expenditure is accounted for on an accruals basis and is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount can be measured reliably. VAT is included in expenditure against the relevant cost for which the expenditure was incurred as the charity is not VAT registered. Expenditure is classified under the following headings:-

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes both costs which can be directly allocated to activities and those costs of an indirect nature.
- Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs.
- Governance costs are those incurred in connection with compliance with constitutional and statutory requirements.

Head Safe Football

Notes to the Financial Statements for the period 24 May 2023 to 31 July 2024

- (d) **Debtors**
Debtors with no stated interest rate and receivable within one year are recognised at the transaction price.
- (e) **Cash at bank**
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.
- (f) **Creditors**
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.
- (g) **Fund accounting**
General funds are unrestricted 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. The cost of raising and administering the funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.
- (h) **Financial instruments**
The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.
- (i) **Going concern**
The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for twelve months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 DONATIONS AND LEGACIES

	2024
Donations	£17,838

Head Safe Football

Notes to the Financial Statements for the period 24 May 2023 to 31 July 2024

3 CHARITABLE ACTIVITIES

	2024
	£
Costs directly allocated to activities	-
Support Costs allocated to activities	11,737
Total	<u><u>£11,737</u></u>

4 GOVERNANCE COSTS

	2024
	£
Others	£59
	<u><u>£59</u></u>

5 TRUSTEE REMUNERATION AND EXPENSES

Neither of the Trustees received any remuneration from the charity and no expenses were paid to the Trustees during the period.

6 EMPLOYEE INFORMATION

The charity had no employees during the period.

7 DEBTORS

	2024
Prepayments and accrued income	£609
	<u><u>£609</u></u>

8 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024
Accruals	£4
	<u><u>£4</u></u>

9 ANALYSIS OF UNRESTRICTED FUNDS

	Incoming Resources	Resources Expended	Balance at 31 July 2024
General Fund	£17,838	£11,796	£6,042
	<u><u>£17,838</u></u>	<u><u>£11,796</u></u>	<u><u>£6,042</u></u>

Head Safe Football

Notes to the Financial Statements for the period 24 May 2023 to 31 July 2024

10 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £
Current assets	6,046
Current liabilities	(4)
	<hr/>
	£6,042
	<hr/> <hr/>

12 RELATED PARTY TRANSACTIONS

There were no related party transactions for the period.