

## **Head Safe Football**

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

# **Head Safe Football**

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**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
		Total Funds	Total Funds
	Note	£	£
<b>Income</b>			
Donations and legacies	2	10,580	17,838
Charitable activities	3	390	
<b>Total Income</b>		£10,970	£17,838
		£	£
<b>Expenditure</b>			
Charitable activities	4	16,889	11,737
Governance costs	5	123	59
<b>Total Expenditure</b>		£17,012	£11,796
<b>Surplus (deficit) for the period</b>		(£6,042)	(6,042)
<b>Net movement in funds</b>		£	£
<b>Fund balance brought forward</b>		6,042	-
<b>Surplus/(deficit) for the year</b>		(6,042)	6,042
<b>Fund balance carried forward</b>		£ -	£6,042

The accompanying notes form part of these financial statement



**Head Safe Football**

**Balance Sheet 31 July 2025**

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

The accounts were approved by the Trustees on 19 May 2026



.....  
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**

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

## **3 INCOME FROM CHARITABLE ACTIVITIES**

	<b>Year ended 31/07/2025</b>	<b>Period 20/05/2023 to 31/07/2024</b>
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
	£	£
<b>Costs directly allocated to activities</b>	92	-
<b>Support Costs allocated to activities</b>	16,797	11,737
<b>Total</b>	£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
<b>General</b>	£6,042	£10,970	£(17,012)	£ -

**Head Safe Football**

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

<b>11 ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>	<b>2025</b>	<b>2024</b>
	<b>Unrestricted Funds</b>	<b>Unrestricted Funds</b>
	<b>£</b>	<b>£</b>
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.