

Registered number: SC600162
Charity number: SC048464

THE ROONEY FAMILY FOUNDATION
(A Registered Charity and a Company Limited by Guarantee)
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

THE ROONEY FAMILY FOUNDATION
(A Registered Charity and a Company Limited by Guarantee)

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THE ROONEY FAMILY FOUNDATION
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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 JUNE 2025

Trustees

P A Rooney, Chair
C Rooney
D J Lench

Company registered number

SC600162

Charity registered number

SC048464

Registered office

Level 5
9 Haymarket Square
Edinburgh
EH3 8RY

Accountants

Warrener Stewart
Chartered Accountants
Statutory Auditors
43 Harwood Road
London
SW6 4QP

Bankers

Barclays Bank UK PLC
One Stanhope Gate
Mayfair
London
W1K 2AF

Solicitors

Morton Fraser MacRoberts LLP
Level 5
9 Haymarket Square
Edinburgh
EH3 8RY

THE ROONEY FAMILY FOUNDATION
(A Registered Charity and a Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2025

The Trustees present their annual report together with the financial statements of the The Rooney Family Foundation for the year 1 July 2024 to 30 June 2025. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Governing document

The Rooney Family Foundation is a charitable company limited by guarantee, incorporated on 15 June 2018, and registered SC048464 and company number SC600162.

The charitable company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Directors

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are responsible for the management of the business of the Foundation.

Any person who is willing to act as a director, and is permitted by law to do so, may be appointed to be director by ordinary resolution of the members or by a decision of the board of directors.

New directors first have a meeting with the Chairman who explains the history and aims of the Foundation, together with an explanation of the governance of the Foundation.

Objectives and activities

a. Policies and objectives

The company's objectives and principal activities are as set out below:

The charitable purposes are (a) the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage, with a particular focus on enhancing the lives of children and young people; (b) the advancement of education; (c) the advancement of health; (d) the saving of lives; (e) the advancement of public in sport; (f) the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended; (g) the promotion of equality and diversity; the advancement of environmental protection or improvement; and (h) the advancement of animal welfare.

These objectives have been met during the year as set out in the achievements and performance section below.

THE ROONEY FAMILY FOUNDATION
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025

Achievements and performance

a. Main achievements of the Charity

In the accounting period, the Foundation received donations of £70,000.

The income received in the year enabled the Foundation to grant charitable requests giving a total figure of grants distributed of £80,000 for the year. A full analysis is provided in note 4 of the financial statements.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The activities of the charity are funded by the kind support of the Rooney family. The charity passes on as much as possible to the charitable purposes and therefore makes grants in line with the level of donations received.

There are no employees or ongoing obligations of the charity other than legal and accounting fees. Any cash reserves are kept on an interest bearing account in order to provide additional funds for the Foundation.

Structure, governance and management

a. Constitution

The Rooney Family Foundation is registered as a charitable company limited by guarantee and was set up by a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Organisational structure and decision-making policies

The Foundation has a board of directors that meets regularly throughout the year and is responsible for the strategic direction and policy of the charitable company.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025

Statement of Trustees' responsibilities

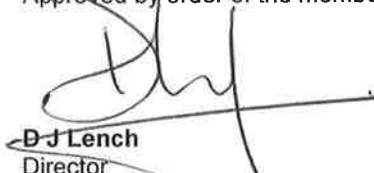
The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



D.J. Lench
Director

Date:

23/3/26

THE ROONEY FAMILY FOUNDATION

(A Registered Charity and a Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 JUNE 2025

Independent Examiner's Report to the Trustees of The Rooney Family Foundation

I report on the accounts of the charity for the year ended 30 June 2025 which are set out on pages 6 to 12.

Respective Responsibilities of Trustees and Examiner

The trustees, who are also directors of the company for the purposes of company law, are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ('the Act') and the Charities Accounts (Scotland) Regulation 2006 ('the Accounts Regulations'). The trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with regulation 11 of the Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as 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 view given by the accounts.

Independent Examiner's Statement

In the course of 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 44(1)(a) of the Act and regulation 4 of the Accounts Regulations; and
 - to prepare financial statements which accord with the accounting records, Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) and in other respects comply with regulation 8 of the Accounts Regulationshave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable proper understanding of the financial statements to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with regulation 11 of the Charities Accounts (Scotland) Regulations 2006. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 25 March 2026

Colin Edney FCA

Warrener Stewart
Chartered Accountants
43 Harwood Road
London
SW6 4QP

THE ROONEY FAMILY FOUNDATION**(A Registered Charity and a Company Limited by Guarantee)****STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:				
Donations and legacies	3	70,000	70,000	50,000
Total income		70,000	70,000	50,000
Expenditure on:				
Charitable activities	4	81,200	81,200	115,300
Net movement in funds		(11,200)	(11,200)	(65,300)
Reconciliation of funds:				
Total funds brought forward		14,003	14,003	79,303
Net movement in funds		(11,200)	(11,200)	(65,300)
Total funds carried forward		2,803	2,803	14,003

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 8 to 12 form part of these financial statements.

THE ROONEY FAMILY FOUNDATION
(A Registered Charity and a Company Limited by Guarantee)

BALANCE SHEET
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand		3,703	14,003
Current liabilities			
Creditors: amounts falling due within one year	7	(900)	-
Total net assets		<u>2,803</u>	<u>14,003</u>
Charity funds			
Total funds: unrestricted		<u>2,803</u>	<u>14,003</u>

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:


D J Lench
Director

Date:

23/3/26

The notes on pages 8 to 12 form part of these financial statements.

THE ROONEY FAMILY FOUNDATION
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

1. General information

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Rooney Family Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Charity continues to deploy its funds in accordance with its charitable objectives and has sufficient cash to meet its day to day operating expenses. Although the Charity is reliant on corporate donations, it is expected that income will increase in the medium term as the economy recovers.

In view of the above, the Trustees consider that the Charity will remain in operational existence for the foreseeable future and therefore the going concern basis is applicable to the preparation of its financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations and legacies

Donations and legacies are included in the statement of financial activities on a receivable basis when evidence exists to confirm the certainty of receipt.

Investment income

Dividends are credited to the statement of financial activities when they fall due for payment. Interest is credited when received.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

THE ROONEY FAMILY FOUNDATION
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

2. Accounting policies (continued)

2.4 Expenditure (continued)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Cash at bank and in hand

Cash at bank and 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.

2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.7 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.8 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.

3. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Donations	70,000	70,000	50,000

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

4. Analysis of expenditure by activities

Summary by fund type

	Unrestricted funds 2025 £	Total 2025 £	Total 2024 £
Direct costs - Charitable Activities	80,000	80,000	115,000
Direct costs - Support Costs	1,200	1,200	300
	<u>81,200</u>	<u>81,200</u>	<u>115,300</u>

The expenditure reflects directly undertaken charitable activities. An analysis of grants made is set out below:

	2025 £	2024 £
Trimontium Museum Trust	50,000	115,000
Foundation Scotland	30,000	-
	<u>80,000</u>	<u>115,000</u>

THE ROONEY FAMILY FOUNDATION
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

5. Independent examiner's remuneration

In 2025 reporting accountant's fees of £950 (2024: £950) were borne by a connected donor company.

6. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 30 June 2025, no Trustee expenses have been incurred (2024 - £NIL).

7. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	900	-

8. Financial instruments

	2025	2024
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	3,703	14,003

	2025	2024
	£	£
Financial liabilities		
Financial instruments measured at amortised cost	900	-

Financial assets measured at fair value through income and expenditure comprise cash and cash equivalents.

Financial liabilities measured at amortised cost comprise accruals and deferred income.

THE ROONEY FAMILY FOUNDATION
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

9. Statement of funds

Statement of funds - current year

	Balance at 1 July 2024 £	Income £	Expenditure £	Balance at 30 June 2025 £
Unrestricted funds				
General funds - all funds	14,003	70,000	(81,200)	2,803

Statement of funds - prior year

	Balance at 1 July 2023 £	Income £	Expenditure £	Balance at 30 June 2024 £
Unrestricted funds				
General funds - all funds	79,303	50,000	(115,300)	14,003

All funds represent general, unrestricted funds