

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024
FOR
ROSS COUNTY GIRLS & WOMEN**

Goldwells Ltd
10 Knockbreck Street
Tain
Ross-Shire
IV19 1BJ

ROSS COUNTY GIRLS & WOMEN

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 8
Detailed Statement of Financial Activities	9

ROSS COUNTY GIRLS & WOMEN

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2024

The trustees present their report with the financial statements of the charity for the year ended 31st December 2024. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The club is established to pursue the following objective: The Public Participation in the sport of girls' football, hereinafter referred to as the 'sport'. In furtherance of this, the club will: a) Participation in the sport of girls' football, hereinafter referred to as the 'sport' b) The organisation, management and development of girls' football for all members of the Club. c) Membership of appropriate leagues for the purpose of establishing regular competitive play for the club's representative teams d) The provision of training and playing facilities for its members. e) Promoting and maintaining the highest standards of technical competence and safety in the sport. f) Upholding the rules of the sport. g) Providing equal opportunities for successful participation by all section of the community. h) The promotion of the sport.

ACHIEVEMENTS AND PERFORMANCE

In 2024 the club expanded further with nearly 200 girls and women playing football. The club was again successful on the pitch as well and won the U14 Highland League Cup, the U18 North League and the U18 North League Cup. The Women's team also won the Highlands and Islands League and entered the Scottish pyramid system. Interest in the club and new admissions continue to grow.

FINANCIAL REVIEW

The Club made profits of £1,883 in the period to 31/12/2024 (2023: £5,170). The Club holds £23,624 of Unrestricted Funds at 31/12/2024 (2023: £21,741) which will be held for further investment in Girls and Womens football activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

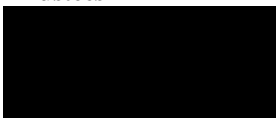
Registered Charity number

050774

Principal address

24 Stagcroft Park
Tain
Ross-Shire
IV19 1LU

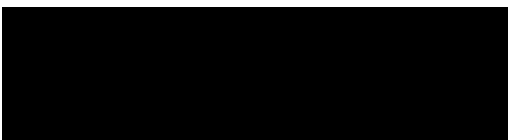
Trustees



Independent Examiner

Goldwells Ltd
10 Knockbreck Street
Tain
Ross-Shire
IV19 1BJ

Approved by order of the board of trustees on2/10/25..... and signed on its behalf by:



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ROSS COUNTY GIRLS & WOMEN**

I report on the accounts for the year ended 31st December 2024 set out on pages three to eight.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's 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 accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from 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 connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

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


Goldwells Ltd
10 Knockbreck Street
Tain
Ross-Shire
IV19 1BJ

Date: 2/10/25

ROSS COUNTY GIRLS & WOMEN

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		901	-	901	348
Charitable activities					
Women & Girls Football		4,500	-	4,500	13,543
Other trading activities	2	27,189	-	27,189	17,189
Total		<u>32,590</u>	<u>-</u>	<u>32,590</u>	<u>31,080</u>
EXPENDITURE ON					
Charitable activities					
Women & Girls Football		<u>30,707</u>	<u>-</u>	<u>30,707</u>	<u>25,910</u>
NET INCOME		1,883	-	1,883	5,170
RECONCILIATION OF FUNDS					
Total funds brought forward		21,741	-	21,741	16,571
TOTAL FUNDS CARRIED FORWARD		<u><u>23,624</u></u>	<u><u>-</u></u>	<u><u>23,624</u></u>	<u><u>21,741</u></u>

The notes form part of these financial statements

ROSS COUNTY GIRLS & WOMEN

BALANCE SHEET 31ST DECEMBER 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
CURRENT ASSETS					
Cash at bank		24,272	-	24,272	22,041
CREDITORS					
Amounts falling due within one year	5	(648)	-	(648)	(300)
NET CURRENT ASSETS		<u>23,624</u>	<u>-</u>	<u>23,624</u>	<u>21,741</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>23,624</u>	<u>-</u>	<u>23,624</u>	<u>21,741</u>
NET ASSETS		<u>23,624</u>	<u>-</u>	<u>23,624</u>	<u>21,741</u>
FUNDS	6				
Unrestricted funds				<u>23,624</u>	<u>21,741</u>
TOTAL FUNDS				<u>23,624</u>	<u>21,741</u>

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



ROSS COUNTY GIRLS & WOMEN

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	9,037	4,124
Sponsorships	6,326	4,969
Competition Fees	804	156
Training Fees	11,022	7,940
	<hr/>	<hr/>
	27,189	17,189
	<hr/>	<hr/>

ROSS COUNTY GIRLS & WOMEN

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST DECEMBER 2024

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2024 nor for the year ended 31st December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2024 nor for the year ended 31st December 2023.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	348	-	348
Charitable activities			
Women & Girls Football	13,543	-	13,543
Other trading activities	17,189	-	17,189
Total	<u>31,080</u>	<u>-</u>	<u>31,080</u>
EXPENDITURE ON			
Charitable activities			
Women & Girls Football	<u>25,910</u>	<u>-</u>	<u>25,910</u>
NET INCOME	5,170	-	5,170
RECONCILIATION OF FUNDS			
Total funds brought forward	16,571	-	16,571
TOTAL FUNDS CARRIED FORWARD	<u><u>21,741</u></u>	<u><u>-</u></u>	<u><u>21,741</u></u>

ROSS COUNTY GIRLS & WOMEN

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST DECEMBER 2024

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	288	-
Other creditors	360	300
	<u>648</u>	<u>300</u>

6. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
Unrestricted	21,741	1,883	23,624
	<u>21,741</u>	<u>1,883</u>	<u>23,624</u>
TOTAL FUNDS	<u>21,741</u>	<u>1,883</u>	<u>23,624</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted	32,590	(30,707)	1,883
	<u>32,590</u>	<u>(30,707)</u>	<u>1,883</u>
TOTAL FUNDS	<u>32,590</u>	<u>(30,707)</u>	<u>1,883</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
Unrestricted	16,571	5,170	21,741
	<u>16,571</u>	<u>5,170</u>	<u>21,741</u>
TOTAL FUNDS	<u>16,571</u>	<u>5,170</u>	<u>21,741</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted	31,080	(25,910)	5,170
	<u>31,080</u>	<u>(25,910)</u>	<u>5,170</u>
TOTAL FUNDS	<u>31,080</u>	<u>(25,910)</u>	<u>5,170</u>

ROSS COUNTY GIRLS & WOMEN

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST DECEMBER 2024

6. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
Unrestricted	16,571	7,053	23,624
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>16,571</u>	<u>7,053</u>	<u>23,624</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted	63,670	(56,617)	7,053
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>63,670</u>	<u>(56,617)</u>	<u>7,053</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2024.

ROSS COUNTY GIRLS & WOMEN

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	1	-
Donations	900	348
	<hr/> 901	<hr/> 348
Other trading activities		
Fundraising events	9,037	4,124
Sponsorships	6,326	4,969
Competition Fees	804	156
Training Fees	11,022	7,940
	<hr/> 27,189	<hr/> 17,189
Charitable activities		
Grants	4,500	13,543
	<hr/> 4,500	<hr/> 13,543
Total incoming resources	<hr/> 32,590	<hr/> 31,080
EXPENDITURE		
Charitable activities		
Advertising	295	1,937
Strips & Kit	3,864	3,459
Pitch Fees	9,266	5,188
Referee Fees	1,973	1,065
Awards & Prizes	1,593	1,223
Subscriptions & Fees	4,032	4,103
Training Courses	60	1,540
Equipment Repairs & Renewals	3,249	1,248
Food	-	75
Team Trips & Transport	5,127	4,872
Hire of Venue	900	900
	<hr/> 30,359	<hr/> 25,610
Support costs		
Governance costs		
Accountancy and legal fees	348	300
	<hr/> 348	<hr/> 300
Total resources expended	<hr/> 30,707	<hr/> 25,910
Net income	<hr/> <hr/> 1,883	<hr/> <hr/> 5,170

This page does not form part of the statutory financial statements