Charity registration number: 050774

ROSS COUNTY GIRLS & WOMEN
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Ross County Girls & Women
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Ross County Girls & Women
Trustees' Report For The Year Ended 31 December 2025

The trustees present their report and the financial statements for the year ended 31 December 2025.

Objectives and Activities

Aims and Objectives

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.

Financial Review

Going Concern

The charity ceased its activities on 31 December 2025. During the year, the trustees resolved to wind up the charity in accordance with its constitution. On 15th December 2025, they transferred the charity’s remaining funds of £2,627.70 along with all other assets and equipment, to Ross County Football Club following an earlier transfer of £15,451.73 on 13th October 2025. This transfer is included within payments in the Receipts and Payments Account. At 31 December 2025, the charity held no cash or other assets. Its only liability was the accountancy fee of £360 for the preparation and independent examination of these accounts, which will be met by the trustees. The accounts have been prepared on the receipts and payments basis, and no adjustment has been made for the cessation of activities.

Reference and Administrative Details

Trustees

Mr I Maciver
Mrs G Scobbie
Mr D Chisholm

Charity Number

050774

Principal Address

24 Stagcroft Park
Tain
IV19 1LU

Independent Examiner

Calum Stewart CA
Goldwells Nairn
79 High Street
Nairn
IV12 4BW

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr I Maciver

Trustee
03/11/2026

Ross County Girls & Women
Independent Examiner's Report to the Trustees of Ross County Girls & Women
For The Year Ended 31 December 2025

I report to the trustees on my examination of the accounts of Ross County Girls & Women (the Trust) for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the charity trustees you 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 trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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.

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 seeks explanations from the 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

Since the Charity has prepared its accounts on an accruals basis and is registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants of Scotland, which is one of the listed bodies.

In the course of my examination, no matter has come to my attention

- 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
    - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

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

Calum Stewart CA

03/11/2026
79 High Street
Nairn
IV12 4BW

Ross County Girls & Women
Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	2025 Unrestricted funds £	2024 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	**3**	31,340	23,782
Other trading activities	**4**	4,194	7,619
		35,534	31,401
EXPENDITURE ON:			
Raising funds	**5**	(59,518)	(29,518)
Charitable activities:	**5**		
NET (EXPENDITURE)/INCOME		(23,984)	1,883
NET MOVEMENT IN FUNDS		(23,984)	1,883
RECONCILIATION OF FUNDS:			
Total funds brought forward		23,624	21,741
TOTAL FUNDS CARRIED FORWARD	**10**	(360)	23,624

The notes on pages 6 to 8 form part of these financial statements.

Ross County Girls & Women
Statement of Financial Position
As At 31 December 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		-	24,272
		-	24,272
Creditors: Amounts Falling Due Within One Year	**9**	(360)	(648)
NET CURRENT ASSETS (LIABILITIES)		(360)	23,624
TOTAL ASSETS LESS CURRENT LIABILITIES		(360)	23,624
NET (LIABILITIES)/ASSETS		(360)	23,624
FUNDS OF THE CHARITY			
Unrestricted Funds		(360)	23,624
TOTAL FUNDS	**10**	(360)	23,624

On behalf of the board

Mr I Maciver

Trustee
31/12/2025

The notes on pages 6 to 8 form part of these financial statements.

1. General Information

Ross County Girls & Women is an unincorporated charity registered with the Office of the Scottish Charity Regulator (OSCR), registered charity number 050774. The principal address is 24 Stagcroft Park, Tain, IV19 1LU.

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)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

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.

2.3. Resources Expended

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

2.4. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts	13,765	7,226
Member subscriptions and sponsorships	15,575	12,056
Grants	2,000	4,500
	31,340	23,782

4. Income from Other Trading Activities

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Fundraising events	4,194	7,619

5. **Analysis of Expenditure**

	2025 Support costs (see note 6) £
Raising funds	59,518

	2024 Support costs (see note 6) £
Raising funds	29,518

6. **Support Costs**

	2025 Raising funds £
Premises expenses	11,435
General administration	47,765
Governance costs	318
	59,518

	2024 Raising funds £
Premises expenses	9,266
General administration	19,904
Governance costs	348
	29,518

7. **Independent Examiner's Remuneration**

	2025 £	2024 £
Independent examination of the financial statements	318	348

8. **Average Number of Employees**

Average number of employees during the year was: NIL (2024: NIL)

9. **Creditors: Amounts Falling Due Within One Year**

	2025	2024
	£	£
Trade creditors	-	288
Accruals and deferred income	360	360
	360	648

10. **Movement in Funds**

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	23,624	35,534	(59,518)	(360)
Total funds	23,624	35,534	(59,518)	(360)

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	21,741	31,401	(29,518)	23,624
Total funds	21,741	31,401	(29,518)	23,624

11. **Transactions with Trustees**

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	2025	2024
	£	£

12. **Related Party Disclosures**

Ross County Girls & Women
Detailed Statement of Financial Activities
For The Year Ended 31 December 2025

	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	13,765	7,226
Membership subscriptions	15,575	12,056
Grants	2,000	4,500
	31,340	23,782
Other trading activities		
Fundraising events	4,194	7,619
	4,194	7,619
	35,534	31,401
EXPENDITURE ON:		
Raising funds		
Pitch fees	(11,435)	(9,266)
Equipment	(10,909)	(3,115)
Advertising and marketing costs	(196)	(295)
Training seminars and workshops	(715)	(60)
Other services	(225)	(159)
Charitable donations	(18,079)	-
Entertaining	-	(45)
Competition fees and Tournament fees	(1,518)	(2,304)
Kit	(6,729)	(3,980)
Ref Fees	(1,638)	(2,203)
PT fees	(2,365)	(1,610)
Trophies	(1,197)	(1,051)
Transport	(4,194)	(5,082)
Independent examiner's fees	(318)	(348)
	(59,518)	(29,518)
	(59,518)	(29,518)
NET (EXPENDITURE)/INCOME	(23,984)	1,883