



RAITH ROVERS COMMUNITY FOUNDATION

c/o Stark's Park
Pratt Street
Kirkcaldy
Fife
KY1 1SA

Scottish Charity Number SC045468

Annual Report and Financial Statements

For the year ended 31 December 2025

Raith Rovers Community Foundation

Trustees Annual Report For the year ended 31 December 2025

The Trustees have pleasure in presenting their annual report and financial statements for the year ended 31 December 2025

Reference and Administrative Information

Charity Name

Raith Rovers Community Foundation

Charity Number

SC045468

Address

c/o Stark's Park
Pratt Street
Kirkcaldy
Fife
KY1 1SA

Telephone: 01592 263514
Email: community@raithroversfc.net

Committee

Trustees

Judy Hamilton	Chairperson
David Wann	Vice Chairperson
Nicola Harley	Treasurer
Wayne Carroll	Secretary
William Clark	Compliance
Margie Robertson	
Collette Martin	

Employees

JJ Henderson Development Manager
Cameron Evans
Daniel McKay

Raith Rovers Community Foundation

Structure, Governance and Management

Public Meeting to Form Raith Rovers Community Foundation

A public meeting was held within Stark's Park, Kirkcaldy on Thursday 12 June 2014 to set up a new charitable organisation that would use the name of Raith Rovers to carry out community development work in and around the Kirkcaldy Area.

Constitution

The Raith Rovers Community Foundation (RRCF) is governed by its constitution which was adopted by public meeting on the 12 June 2014. The Raith Rovers Community Foundation (RRCF) was registered as a charity on 10 March 2015 and from this date is constitutionally governed as a Scottish Charitable Incorporated Organisation (SCIO).

Appointment of Trustees

RRCF is managed by a Committee of Trustees consisting of not less than four and not more than nine eligible members, one of whom must be nominated by the Board of Raith Rovers Football Club. The Committee of Trustees appoint four officers, namely, Chairperson, Vice-Chairperson, Treasurer and Secretary. All members of at least one years standing are eligible to be nominated for the Committee of Trustees and Trustees who have served on the Committee for at least one year are eligible to be nominated for the post of Chairperson. All trustees are eligible for re-election without bar. The Trustees have a delegated power of co-option and right of appointment of additional Trustees.

Membership

Membership is open to those who have an interest in furthering the purposes of RRCF and who are over 16 years of age and one nominated representative from the Board of Raith Rovers Football Club. Employees of RRCF are not eligible for membership.

Objectives and Activities

Charitable Purposes

The purposes of the Raith Rovers Community Foundation are to advance: -

- the education of children, young people and adults by providing opportunities to engage in the study, practice and teaching of community sports and community learning which develops their spiritual, mental and physical capacities and enable them to improve their conditions of life
- public participation in sport in Kirkcaldy and the surrounding area through the promotion, alone or in conjunction with others, of participation in football and other sporting activities and acting as advisors in relation to the development of football and other sporting activities.
- health in Fife by the promotion, alone or in conjunction with others, of the benefits of physical activity and provision of assistance in relation to sports-related and healthy lifestyle

Mission Statement

Using the power of football Raith Rovers Community Foundation will work in partnership with members of and stakeholders in local communities to empower individuals to improve their lives and their environment.

All programmes and initiatives delivered by *Raith Rovers in the Community* will contribute to four key outcomes and areas of focus; raising educational achievement, creating pathways to employment, building healthier lifestyles and bring communities together.

Achievements and Performance

In 2025 we had a continued growth in our Community programs overall with over 1000 participants in our camps and 250 camp spaces being provided for free. We provided meals to socially isolated backgrounds. One of the highlights of the year was raising over £2,500 from a charity sleepout. We have worked with Raith Rovers FC and Rovers Down South to help provide free match tickets for under12's in the 2025/2026 season. We have delivered safe and engaging learning environments for our additional support needs players. We prepared over 50 Christmas meals and entertainment as part of our Festive Friends

2026 is set to be another fantastic year for the Foundation as we continue to grow and stabilize our provision in the community as one of the leading organisations in the area.

RRCF Trustees continue to support the work of the Foundation and maintain its governance.

In a wider sense, the work of the Foundation has served to strengthen the view that football as a sport and pastime, when allied to the profile and cachet of the local professional football club, can enhance and improve the quality of life of people who have the greatest need in our communities.

Financial Review

Overall, the financial outturn for the year resulted in a surplus £37,436.67.

Total income for the period was £415,769.29 whilst expenses totalled £378,332.61.

As a consequence, the year end cash and bank balance increased from £81,522.98 to £113,346.33

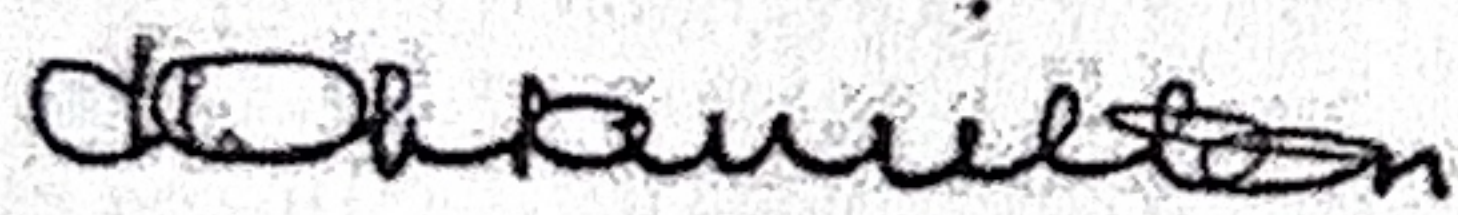
Reserves Policy

The reserves consist entirely of the cash and bank account where funds are retained towards RRCF programme of activities. The reserves policy is to retain a level of unrestricted funding that, at minimum, finances RRCF for a further three months if the grant income is withdrawn.

Plans for Future Period

The Committee of Trustees works hard to continue and develop RRCF and meet the demands in the community. Efforts continue to generate income and attract funding from a variety of sources, whilst managing costs, that provides ongoing sustainability of the RRCF.

Approved by the Trustees on 20/08/2026 and signed on their behalf



Judy Hamilton
Chairman

Raith Rovers Community Foundation

Independent Examiner's Report

For the year ended 31 December 2025

Independent Examiners Report to the Committee of Trustees of Raith Rovers Community Foundation

I report on the financial statements of the charity for the year ended 31 December 2025 which are set out on Pages 7 to 10.

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 independent examiner's statement

My examination is 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 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 accounts.

INDEPENDENT EXAMINERS REPORT

BASIS OF INDEPENDENT EXAMINERS STATEMENT

My examination is carried out in accordance with the Regulations. An examination includes a review of the accounting records kept by Raith Rovers Community Foundation and a comparison of the accounts presented with those records.

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. I do not accept responsibility to anyone other than Raith Rovers Community Foundation members as a body, for my work and this report.

Independent Examiners Report:

In the course of my examination, a matter has come to my attention to which, in my opinion, attention should be drawn. The matter is as follows:

Bank Account information for the Women and Girls section for the first half of the year was unavailable. This was due to the Treasurer/Coach leaving and no other person being able to access the Account. There is no suggestion of any wrongdoing, however the records for the Women and Girls Section are incomplete. A new bank account has been opened with multiple signatories to safeguard against this happening again.

In the course of my examination, no other 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 comply with

Regulation 9 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



C Somerville (MICB PM.Dip)

20/08/2026

Date

Raith Rovers Community Foundation

Financial Activities
January-December, 2025

	TOTAL	
	Jan 1 - Dec 31 2025	Jan 1 - Dec 31 2024 (PY)
Income		
Donations and legacies	7,956.61	10,419.63
Football Coaching /Classes	103,137.51	110,432.37
Fundraising	£46.28	£1,700.00
Fundraising - RRCC	7,956.00	4,063.00
Gift Aid Receipts	£19,153.33	£14,555.88
Grant Funding	53,149.02	31,987.00
Holiday Camps		0.00
Miscellaneous Income - RRCC	17,274.00	2,059.00
Miscellaneous Income - RRWG	0.00	-45.00
Player Sponsor - RRWG	3,800.00	1,730.00
Sat AM Coaching	0.00	0.00
Services	42,215.78	46,045.95
Sponsorship - RRCC	12,765.00	11,936.00
Strip Sponsor - RRWG	0.00	5,985.97
Subscription Fees - RRCC	138,997.00	113,365.00
Subscription Fees-RRWG	7,318.76	28,243.37
Uncategorised Income		0.00
Walking Football	2,000.00	956.58
Total for Income	£415,769.29	£383,434.75
Total	£415,769.29	£383,434.75
Expenditures		
Accountancy Fees - RRCC	995.00	995.00
Advertising/Promotional		98.64
Awards Night Costs - RRWG	0.00	2,547.04
Bank Charges	£1,367.23	£288.61
Breakfast Club Expenses	458.26	
Broadband		664.60
Catering Costs	2,202.84	4,860.07
Cleaning and laundry	36.00	
Coaching Fees	£44,652.70	£39,789.27
Consultancy Fees		2,220.00
Courses - RRCC	2,025.00	968.00
Courses - RRWG	0.00	820.00
Donations Made	2,101.50	
Donations Made - RRWG	0.00	0.00
Employer Pension Costs	2,594.22	
Equipment Hire	1,229.80	1,229.80
Festive Friends Costs	1,412.06	612.95
FFIT Equipment		43.18
Fines - RRCC	95.00	40.00
Football Equipment	£59,004.15	£40,010.19
Futsal Expenses - RRCC	0.00	0.00
Go Cardless Charges - RRWG	48.00	1,762.01
Hire of Facilities	£107,755.45	£132,078.76

Raith Rovers Community Foundation

Balance Sheet
As of 31 Dec, 2025

	TOTAL	
	As of 31 Dec, 2025	As of 31 Dec, 2024 (PY)
Fixed Asset		
Tangible assets		
Fixtures and Fittings Cost	590.11	590.11
Fixtures and Fittings Depreciation	-261.33	-224.80
Office Equipment Cost	4,385.44	4,385.44
Office Equipment Depreciation	-2,797.87	-2,400.98
Total for Tangible assets	£1,916.35	£2,349.77
Total for Fixed Asset	£1,916.35	£2,349.77
Cash at bank and in hand		
Cash on hand	0.00	0.00
RAITH ROVERS COMMUNI (3389)	51,353.02	32,774.31
Raith Rovers Community Club FC Funds	53,376.00	46,025.00
RR Women and Girls FC Funds	2,723.67	2,723.67
RR Women and Girls Funds 2	5,893.64	
Total for Cash at bank and in hand	£113,346.33	£81,522.98
Debtors		
Debtors	2,731.00	2,536.00
Total for Debtors	£2,731.00	£2,536.00
Current Assets		
Prepayments	0.00	0.00
Undeposited Funds	0.00	0.00
Total for Current Assets	£0.00	£0.00
NET CURRENT ASSETS	£116,077.33	£84,058.98
Creditors: amounts falling due within one year		
Trade Creditors		
Creditors	0.00	0.00
Sundry Creditors	0.00	0.00
Total for Trade Creditors	£0.00	£0.00
Current Liabilities		
Community Club	10,998.26	20,742.64
Girls Section Funds	5,893.64	
Payroll Clearing	0.00	0.00
Pension Contributions due	518.61	459.31
Tax and National Insurance	1,505.49	3,565.80
Total for Current Liabilities	£18,916.00	£24,767.75
Total for Creditors: amounts falling due within one year	£18,916.00	£24,767.75
NET CURRENT ASSETS (LIABILITIES)	£97,161.33	£59,291.23
TOTAL ASSETS LESS CURRENT LIABILITIES	£99,077.68	£61,641.00
Creditors: amounts falling due after more than one year		
Bank Loan	0.00	0.00
Total for Creditors: amounts falling due after more than one year	£0.00	£0.00
TOTAL NET ASSETS (LIABILITIES)	£99,077.68	£61,641.00
Charity Funds		
Opening Balance Equity	39,204.52	39,204.52

Raith Rovers Community Foundation

Financial Activities
January-December, 2025

	TOTAL	
	Jan 1 - Dec 31 2025	Jan 1 - Dec 31 2024 (PY)
Independent Examination Fee	144.00	120.00
Insurances		865.97
Licence Fees	77.00	
Lottery Prizes	250.00	
MCH Transaction Fees - RRCC	9,101.00	8,049.00
Miscellaneous Costs - RRCC	2,799.00	3,419.00
Miscellaneous Costs - RRWG	1,399.00	2,039.51
Office/General Administrative Expenses		312.00
Other Professional Services	17,657.00	428.00
Payroll Expenditures	89,165.12	82,734.12
Phone Costs	3,636.43	1,601.46
Printing, Postage and Stationery	11.44	125.26
Program Delivery Costs	1,200.00	1,700.00
Referee Fees - RRCC	14,394.00	10,105.00
Referee Fees - RRWG	450.00	2,832.00
Registration Fees - RRCC	4,630.00	3,109.00
Rent	3,849.36	3,849.36
Software Subscriptions		34.99
Staff Entertaining	567.00	
Staff Training	129.00	360.00
Stripe Charges	465.74	1,573.41
Subscriptions	£959.89	£1,355.81
SWF Awards -RRWG	0.00	1,723.00
Tournament Fees - RRCC	565.00	1,840.00
Tournament Fees - RRWG	0.00	460.00
Travel and Accommodation	£472.00	£2,040.74
Total for Expenditures	£377,899.19	£359,705.75
Net Operating Income	£37,870.10	£23,729.00
Other Expenditures		
Depreciation	433.42	536.70
Total for Other Expenditures	£433.42	£536.70
Net Other Income	-£433.42	-£536.70
Net Income/(Expenditure)	£37,436.68	£23,192.30

Raith Rovers Community Foundation

Notes to the Accounts - for the year ended 31 December 2025

1. Basis of Accounting

These accounts have been prepared on an accruals basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

2. Nature and Purpose of Funds

Funds, unless restricted in purpose, may be used at the discretion of the Committee of Trustees in furtherance of the objectives of the charity. The Committee of Trustees maintain unrestricted funds for the running of the programme activities.

Restricted funds may only be used for the purposes as prescribed by the donor. During the year the charity received donations and grants toward specific programme activities and have either been utilised in year or retained as restricted funds for future specified use.

All funds are unrestricted. There are no restricted funds.

3. Related Party Transactions.

The charities insurance policy includes Indemnity Insurance

4. Trustee Remuneration and Expenses

There was no remuneration and expenses paid to any Trustee during the reporting year to 31 December 2025.

5. Governance Costs

Independent Examination Fee

Total 31/12/25	Total 31/12/24
£	£
135.00	120.00

6. Transfer between funds

There was no transfer between funds

Raith Rovers Community Foundation

Balance Sheet
As of 31 Dec, 2025

	TOTAL	
	As of 31 Dec, 2025	As of 31 Dec, 2024 (PY)
Retained Earnings	22,436.48	-755.82
Surplus/(Deficit)	37,436.68	23,192.30
Total for Charity Funds	£99,077.68	£61,641.00