

Unaudited Financial Statements for the Year Ended 31 July 2025

for

Scottish Student Sport

Contents of the Financial Statements  
for the Year Ended 31 July 2025

	Page
General Information	1
Accountants' Report	2
Client Approval Certificate	3
Detailed Profit and Loss Account	4
Balance Sheet	5
Notes to the Financial Statements	6

**ADDRESS:**

3rd Floor  
48 Pleasance  
Edinburgh  
EH8 9TJ

**ACCOUNTANTS:**

Drummond Laurie CA  
Unit 5  
Gateway Business Park  
Beancross Road  
Grangemouth  
FK3 8WX

Unaudited Financial Statements

for the Year Ended 31 July 2025

Chartered Accountants' Report to

Scottish Student Sport

In accordance with our terms of engagement we have prepared for your approval the financial statements of Scottish Student Sport for the year ended 31 July 2025 on pages four to six from the accounting records and from information and explanations you have given us.

As a practising member firm of ICAS, we are subject to its ethical and other professional requirements which are detailed at <https://icas.com/icas-framework-preparation-of-accounts>.

This report is made solely to you in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Scottish Student Sport and state those matters that we have agreed to state to you in accordance with the requirements of ICAS as detailed at <https://icas.com/icas-framework-preparation-of-accounts>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than you for our work or for this report.

We have not been instructed to carry out an audit or a review of the financial statements of Scottish Student Sport. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

A handwritten signature in black ink that reads "Drummond Laurie CA". The signature is fluid and cursive, with "Drummond" and "Laurie" connected and "CA" in a smaller, separate font.

Drummond Laurie CA  
Unit 5  
Gateway Business Park  
Beancross Road  
Grangemouth  
FK3 8WX

12 August 2025

Unaudited Financial Statements

for the Year Ended 31 July 2025

Scottish Student Sport

Client Approval Certificate

We approve the financial statements and confirm that we have made available all relevant records and information for their preparation.

A handwritten signature in black ink, appearing to read 'SSS' or 'Scottish Student Sport', followed by a vertical line.

Scottish Student Sport

12 August 2025

Scottish Student Sport

Detailed Profit and Loss Account  
for the Year Ended 31 July 2025

	31.7.25	31.7.24
	£	£
<b>Income</b>		
Member contributions	163,767	152,104
Grants	265,850	258,350
Sponsorship	8,250	7,350
Events	16,753	20,367
Merchandise	849	958
National squads	10,975	3,794
Programme	165,194	157,977
Development	<u>22,924</u>	<u>15,054</u>
	654,562	615,954
<b>Other income</b>		
Deposit account interest	<u>6,555</u>	<u>5,788</u>
	661,117	621,742
<b>Expenditure</b>		
Development	10,480	9,483
Programme	124,344	128,356
National squads	12,102	3,224
Events	15,828	19,778
Volunteer support	6,442	3,571
Staff costs	461,550	407,527
Staff travel	7,050	7,165
Staff CPD	1,345	2,166
Recruitment costs	48	7
Administration	16,179	15,639
Fees	8,261	7,582
Marketing and communications	3,085	4,382
Merchandise	14,765	12,432
Bad debts	-	140
Special project costs	<u>-</u>	<u>21,830</u>
	<u>681,479</u>	<u>643,282</u>
	(20,362)	(21,540)
<b>Finance costs</b>		
Bank charges	<u>244</u>	<u>236</u>
<b>NET LOSS</b>	<u>(20,606)</u>	<u>(21,776)</u>

Scottish Student Sport

Balance Sheet  
31 July 2025

	Notes	31.7.25 £	31.7.24 £
<b>CURRENT ASSETS</b>			
Stocks		-	1,175
Trade debtors		15,652	10,550
Prepayments		22,345	17,641
Current account		257,357	192,801
Bank reserve account		<u>150,000</u>	<u>150,000</u>
		<u>445,354</u>	<u>372,167</u>
<b>CURRENT LIABILITIES</b>			
Trade creditors		(40,597)	(349)
Deferred grants		(127,567)	(47,392)
Accrued expenses		<u>(15,435)</u>	<u>(42,065)</u>
		<u>(183,599)</u>	<u>(89,806)</u>
		<u>261,755</u>	<u>282,361</u>
<b>NET ASSETS</b>		<u>261,755</u>	<u>282,361</u>
<b>FINANCED BY</b>			
<b>RESERVES AND FUNDS</b>			
Special projects	1	61,755	82,361
Reserves	2	<u>200,000</u>	<u>200,000</u>
		<u>261,755</u>	<u>282,361</u>

**1. SPECIAL PROJECTS**

Opening Balance at 1st August 2024	82,361
Current year loss transfer	<u>(20,606)</u>
Closing Balance at 31st July 2025	<u>61,755</u>

**2. RESERVES**

	31.7.25	31.7.24
	£	£
Brought forward	<u>200,000</u>	<u>200,000</u>
Less		
Transfer to special projects	20,606	21,776
Net loss	<u>(20,606)</u>	<u>(21,776)</u>
	_____	_____
	<u>200,000</u>	<u>200,000</u>