

Unaudited Financial Statements for the Year Ended 31 July 2025

for

Scottish Student Sport

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for the Year Ended 31 July 2025

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Scottish Student Sport

General Information
for the Year Ended 31 July 2025

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

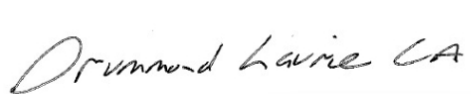
Scottish Student Sport

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.



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 be 'SKB', 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
	£	£	£
Income			
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
Other income			
Deposit account interest		<u>6,555</u>	<u>5,788</u>
		661,117	621,742
Expenditure			
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)
Finance costs			
Bank charges		<u>244</u>	<u>236</u>
NET LOSS		<u>(20,606)</u>	<u>(21,776)</u>

Scottish Student Sport

Balance Sheet

31 July 2025

	Notes	31.7.25 £	31.7.24 £
CURRENT ASSETS			
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>
CURRENT LIABILITIES			
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>
NET ASSETS		<u>261,755</u>	<u>282,361</u>
FINANCED BY			
RESERVES AND FUNDS			
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>
	<hr/>	<hr/>
	<u>200,000</u>	<u>200,000</u>