

SSC (A Club For The Youth of Scotland)
Unaudited Financial Statements
31 March 2025



SSC (A Club For The Youth of Scotland)

Financial Statements

Year ended 31 March 2025

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SSC (A Club For The Youth of Scotland)

Trustees' Annual Report

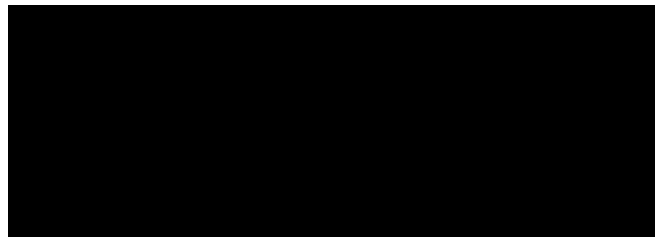
Year ended 31 March 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	SSC (A Club For The Youth of Scotland)
Charity registration number	SC009648
Principal office	40 Howe Street Edinburgh EH3 6TH

The trustees



Independent examiner	Arm in Arm Accounting Limited Herkimer House Mill Road Industrial Estate Linlithgow EH49 7SF
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Structure, governance and management

Governing document

SSC (A Club for the Youth of Scotland), also known as SSC, was set up as an unincorporated association in May 1948. It is governed by its constitution.

Induction and training of trustees

New trustees are invited to several meetings before they, and the board, decide if they want to join. These include a visit to an event and or premises, a meeting with other trustees to find out about the work of the charity and a sub group meeting if appropriate.

Objectives and activities

The objectives of the charity are as follows;

- The advancement of education
- The advancement of citizenship and community development

SSC (A Club For The Youth of Scotland)

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Achievements and performance

From April to July much of our focus as a Club was on preparing for our summer camp at Struan. Abbie Logan was in post as our Organiser and Development Officer and spent much of her time -

- Recruiting campers
- Organising the logistical aspects of summer camp activities
- Co-ordinating our volunteers

In 2024 we took the decision to go back to a 2 week summer camp format and ran a successful camp with 128 campers at Week 1 and 147 campers at Week 2.

Our Camp Chief team from the previous year returned and working together across the two weeks delivered another brilliant summer programme for our young people. They were supported of course by our Organiser Abbie and our wider volunteer team of around 70 SSC volunteers who contributed to the running of the summer programme in ways big and small.

SSC remains grateful to all the volunteers who give so generously their time and energy to making camp happen for our young folk.

This year we continued our focus on gathering and assessing feedback in order to review our activities and highlight any opportunities for improvement. We sought feedback after camp from our volunteers, staff and the parents and caregivers of all campers who attended camp this year.

The feedback was largely positive with over 90% of parents and caregivers saying that they were happy overall with their campers experience with SSC and they would recommend SSC to other parents and caregivers.

Some highlights from the parent and caregiver feedback are copied below:

"I think you're doing fantastic job, children look like they're having lots of fun but also responsibilities- even simple ones like washing dishes. Also, I'm very happy that she was with her friend in the sleep tent but without for food/ activities- it definitely encouraged her to make new friends."

"This was the third year for my kids and they loved it again. An amazing array of activities, lots of laughs, sport, fresh air, friendships formed, etc etc. A huge thank you to all the staff."

"My son was very hesitant to go at first, but he said it was the best time of his life! He's now pleading to go for two weeks next year!"

Volunteer and staff feedback was also largely positive with praise heard especially for the involvement and availability of the Chief team and Abbie.

An addition to the feedback process this year was to work with the young people at camp to hear their thoughts and opinions on camp and how it's run. This was co-ordinated by our Child Protection Chair [REDACTED] who led the campers in an interactive feedback process at camp throughout Discussions. The campers were asked in groups to think about an issue that they would like to change at camp and then come up with a campaign around that issue. They were then asked to make a presentation of their campaign to the rest of the campsite.

SSC (A Club For The Youth of Scotland)

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Issues ranged from asking for more space in tents, better infrastructure in the bathrooms to ensure privacy, to changes in the programme such as less sing song. Some of the suggestions from the campers are logistically not possible (such as tents on stilts!) but many of the suggestions are achievable and grounded in common sense - we're excited to implement some of these for camp 2025 and to show the campers that their voices matter and have been heard.

At the Big Struan Debrief all feedback was reviewed and uncontroversial notes for changes and improvements were funneled to the relevant people for implementation in 2025. A range of bigger issues that warranted further discussion were put on the table at our annual Big Struan Debrief meeting where a group from the Management Committee, Child Protection Committee, our Camp Chiefs team and of course our Organiser and Development Officer discussed and agreed plans to address the feedback for camp 2025.

This was our second Big Struan Debrief and the format continues to be a positive addition to our way of running.

Outside of camp activities this year the Management Committee and Child Protection Committee have been busy co-ordinating matters to manage and continually improve Club work and processes.

Our finances of course are a focus for the Management Committee and work to bring these to a sustainable place is still ongoing. We were happy to report a profit on camp at Struan this summer - an increase that from the year before. Of course a profit on camp doesn't mean that we're doing well financially - as we still have the costs of year round staff and expenses to cover. The Management Committee continued to work this year with our Fundraising Officer to bring in funds and we continued to reach out to members for regular donations.

In summer we ran our annual Assisted Places Fundraiser which again smashed it's target of £5k raised to be distributed to any young people who might struggle with the cost of camp.

One of the big projects this year was running an "Officer Training Weekend" which we Devised in response to various pieces of feedback from our volunteers after summer 2023. The weekend was a great success with a large number of volunteers (new and old!) getting together to refresh and refine how we do things at camp and how we can support each other to be the best we can be as a team. We roleplayed Inspection and Silence, talked about things we appreciate our fellow officers doing at camp, discussed our policies on vaping and "Breakout" and then had a lovely evening session talking about how we can take care of ourselves and others at camp.

Another success from this year was the recruitment of 5 new members to the Management Committee. These new members represent a cross section of our membership in terms of age and experience and we've been delighted by the injection of energy and new ideas to the committee that they have brought with them.

Overall the success of returning to our 2 week format, continuation of our thorough feedback process and the addition this year of the Officer Development Weekend has put us on a good path for continual development into 2025 and beyond. We are fortunate to have some excellent volunteers and staff in key positions and their hard work and dedication continues to shine through and provides brilliant youth work and activities to our young people.

SSC (A Club For The Youth of Scotland)

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

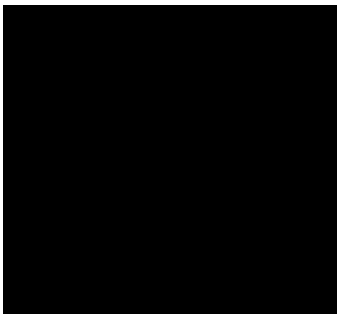
Financial review

The total income for the year is £126,783 (2024: £105,424) with the main income coming from camper fees and donations. The expenditure is £146,530 (2024: £118,236) to cover the delivery of camp along with the running costs of the charity.

Reserves policy

At the end of the year the charity had £85,097 (2024: 104,841) of total reserves. The trustees recognise that due to the nature of the current funding arrangements, it is difficult to accumulate reserves as funding is restricted to a particular project. The trustees are considering new funding streams so that funds for 3 months running costs can be held to cover the organisation when further funding is being sought. The trustees have not met this target at the end of this year but continue to actively seek further income streams.

The trustees' annual report was approved on 20th December 2025 and signed on behalf of the board of trustees by:



SSC (A Club For The Youth of Scotland)

Independent Examiner's Report to the Trustees of SSC (A Club For The Youth of Scotland)

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of SSC (A Club For The Youth of Scotland) ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act') and the Charities Accounts (Scotland) Regulations 2006 (as amended). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

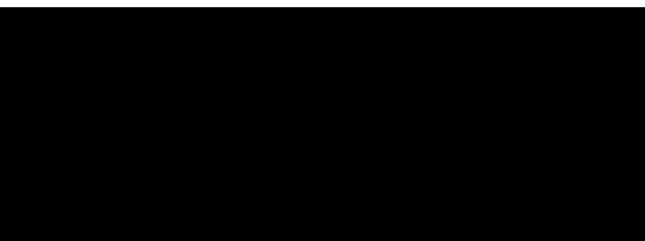
Independent examiner's statement

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

I have completed my examination. I confirm that no matters have come to my attention giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended); or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



On behalf of Arm in Arm Accounting Limited
Herkimer House
Mill Road Industrial Estate
Linlithgow
EH49 7SF

SSC (A Club For The Youth of Scotland)

Statement of Financial Activities

Year ended 31 March 2025

		Unrestricted funds	2025 Restricted funds	Total funds	2024 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	23,879	6,129	30,008	22,296
Charitable activities	5	96,745	–	96,745	77,901
Other trading activities	6	30	–	30	5,227
Total income		<u>120,654</u>	<u>6,129</u>	<u>126,783</u>	<u>105,424</u>
Expenditure					
Expenditure on charitable activities	7	142,170	4,358	146,530	118,236
Total expenditure		<u>142,170</u>	<u>4,358</u>	<u>146,530</u>	<u>118,236</u>
Net expenditure		<u>(21,516)</u>	<u>1,771</u>	<u>(19,747)</u>	<u>(12,812)</u>
Transfers between funds		6,219	(6,219)	–	–
Net movement in funds		<u>(15,297)</u>	<u>(4,448)</u>	<u>(19,747)</u>	<u>(12,812)</u>
Reconciliation of funds					
Total funds brought forward		<u>75,075</u>	<u>29,767</u>	<u>104,842</u>	<u>117,654</u>
Total funds carried forward		<u>59,778</u>	<u>25,319</u>	<u>85,097</u>	<u>104,841</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 14 form part of these financial statements.

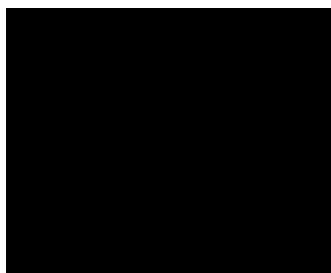
SSC (A Club For The Youth of Scotland)

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	11	27,024	31,381
Current assets			
Debtors	12	9,233	15,473
Cash at bank and in hand		64,709	84,193
		<u>73,942</u>	<u>99,666</u>
Creditors: amounts falling due within one year	13	<u>15,871</u>	<u>26,205</u>
Net current assets		<u>58,071</u>	<u>73,461</u>
Total assets less current liabilities		<u>85,095</u>	<u>104,842</u>
Net assets		<u>85,095</u>	<u>104,842</u>
Funds of the charity			
Restricted funds		25,319	29,766
Unrestricted funds		<u>59,778</u>	<u>75,075</u>
Total charity funds	15	<u>85,097</u>	<u>104,841</u>

These financial statements were approved by the board of trustees and authorised for issue on 20th December 2025 and are signed on behalf of the board by:



The notes on pages 7 to 14 form part of these financial statements.

SSC (A Club For The Youth of Scotland)

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a registered charity in Scotland and is unincorporated. The address of the principal office is 40 Howe Street, Edinburgh, EH3 6TH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

In preparing the accounts, the trustees were not required to make any judgements that would have a material effect on the numbers reported

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

SSC (A Club For The Youth of Scotland)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

SSC (A Club For The Youth of Scotland)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	Water tank at 5% straight line, rest at 25% straight line
Fixtures and fittings	-	25% straight line
Equipment	-	Bunkhouse at 5%

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

SSC (A Club For The Youth of Scotland)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Associates Donations	15,925	—	15,925
Individual Donations	7,954	—	7,954
Gift Aid	—	1,129	1,129
The Struan Trust	—	5,000	5,000
	<u>23,879</u>	<u>6,129</u>	<u>30,008</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Associates Donations	16,102	—	16,102
Individual Donations	3,592	—	3,592
Gift Aid	—	2,602	2,602
The Struan Trust	—	—	—
	<u>19,694</u>	<u>2,602</u>	<u>22,296</u>

SSC (A Club For The Youth of Scotland)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Camp Fees	82,372	82,372	69,564	69,564
Other Camp Income	7,635	7,635	7,647	7,647
Other income	1,392	1,392	690	690
WACs and Events	5,346	5,346	—	—
	<u>96,745</u>	<u>96,745</u>	<u>77,901</u>	<u>77,901</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Fundraising events	<u>30</u>	<u>30</u>	<u>5,227</u>	<u>5,227</u>

SSC (A Club For The Youth of Scotland)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Camp Running Costs	68,634	—	68,634
Motor and Travel Expense	—	—	—
Telephone	1,115	—	1,115
Insurance and Other Property Costs	7,095	—	7,095
Other Office Expenses	6,171	—	6,171
Bookkeeping and Accountancy	1,860	—	1,860
Interest Payable and similar charges	29	—	29
Depreciation and Impairment	—	4,358	4,359
Direct Costs	17,120	—	17,120
Staff Costs	38,129	—	38,129
Marketing	2,017	—	2,018
	<u>142,170</u>	<u>4,358</u>	<u>146,530</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Camp Running Costs	51,905	2,000	53,905
Motor and Travel Expense	776	—	776
Telephone	1,007	—	1,007
Insurance and Other Property Costs	8,087	—	8,087
Other Office Expenses	938	—	938
Bookkeeping and Accountancy	2,328	—	2,328
Interest Payable and similar charges	506	—	506
Depreciation and Impairment	—	4,359	4,359
Direct Costs	11,800	—	11,800
Staff Costs	31,300	1,397	32,697
Marketing	1,834	—	1,833
	<u>110,481</u>	<u>7,756</u>	<u>118,236</u>

8. Net expenditure

Net expenditure is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>4,357</u>	<u>4,359</u>

SSC (A Club For The Youth of Scotland)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

9. Staff costs

The average head count of employees during the year was 5 (2024: 5).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

Pension costs are included in staff costs. The Club operated a defined contribution pension scheme. The scheme and its assets are held by independent managers, the Pensions Trust.

Historically the club had members in a defined benefit scheme. The Club has successfully applied for a Period of Grace which allows the Club to remain in the scheme and not trigger a debt on withdrawal. Had the Club withdrawn the debt on withdrawal as at June 2013 was £161,862.

The pension charge of £7508 (2024 - £3703) represents defined benefit contributions from the Club for twelve months of £5414 employee (2024- £3124.5) plus employer workplace defined contributions of £748 (2023 578.50). In addition to a past service scheme expense of £1,316.

10. Trustee remuneration and expenses

no remuneration or other benefits from employment with the charity or a related entity were received by the trustees

11. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 April 2024 and 31 March 2025	<u>40,088</u>	<u>1,589</u>	<u>23,025</u>	<u>64,702</u>
Depreciation				
At 1 April 2024	23,674	1,589	8,058	33,321
Charge for the year	<u>3,207</u>	<u>—</u>	<u>1,150</u>	<u>4,357</u>
At 31 March 2025	<u>26,881</u>	<u>1,589</u>	<u>9,208</u>	<u>37,678</u>
Carrying amount				
At 31 March 2025	<u>13,207</u>	<u>—</u>	<u>13,817</u>	<u>27,024</u>
At 31 March 2024	<u>16,414</u>	<u>—</u>	<u>14,967</u>	<u>31,381</u>

SSC (A Club For The Youth of Scotland)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

12. Debtors

	2025	2024
	£	£
Trade debtors	325	–
Prepayments and accrued income	3,708	10,273
Other debtors	5,200	5,200
	<u>9,233</u>	<u>15,473</u>

13. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	113	9,253
Accruals and deferred income	14,604	16,636
Social security and other taxes	649	–
Other creditors	505	316
	<u>15,871</u>	<u>26,205</u>

14. Deferred income

2025	2024
£	£
<u>14,604</u>	<u>16,636</u>

SSC (A Club For The Youth of Scotland)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

15. Analysis of charitable funds

	As at 01/04/2024	Incoming Resources	Outgoing Resources	Transfers	As at 31/03/25
<u>Unrestricted funds</u>					
General funds	508.00	120,654.00	142,170.00	21,219.00	211.00
<u>Designated funds</u>					
Boyd Centre Capital Fund	74,567.00			-15,000.00	59,567.00
<u>Restricted funds</u>					
Stanley Nairn Memorial Trust	21,780.00		4,357.00		17,423
Assisted Places Fund	7,986.00	6,129.00		- 6,219	7,896
	<u>29,766</u>	<u>6,129</u>	<u>4,357</u>	<u>-</u>	<u>25,319</u>
Total Funds	104,841	126,783	146,527	-	85,097