SuperTroop Scotland

Charity No. SC047109

Company No.

Trustees' Report and Unaudited Accounts

31 October 2025

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Charity contact information

SuperTroop Scotland (SCIO)

Scottish Charity Number: SC047109

Address: 28 Shandon Crescent, Edinburgh, EH11 1QF

Email: secretary@supertroop.org

Website: www.supertroop.org

LinkedIn: www.linkedin.com/company/supertroopedin

Facebook: www.facebook.com/SuperTroopEdin

Instagram: www.instagram.com/supertroopedin

Funded and supported by:

Rooney Foundation, administered by Foundation Scotland

Fairthorn Foundation

https://www.supertroop.org/our-funders

Introduction

The Trustees present their annual report and financial statements for the year ended 31 October 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's trust deed, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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)".

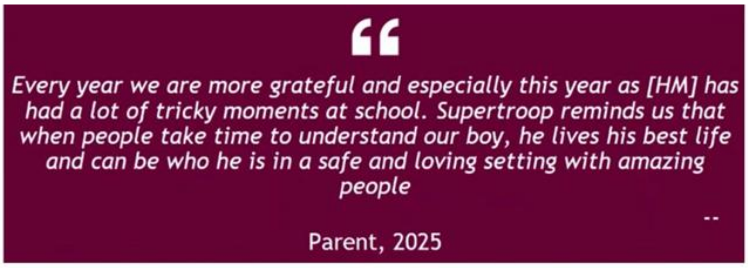
Objectives and activities

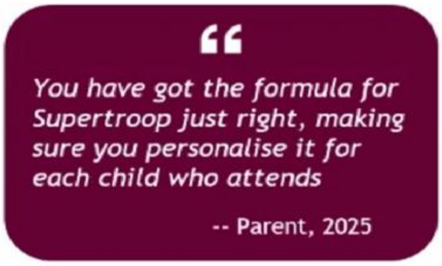
The purpose of the Charity is to provide excellent SuperTroop holidays for children and young people with learning (and sometimes also physical) disabilities in a safe environment in which they can be happy, respected and nurtured, and to achieve a convivial environment in which holidaymakers feel surrounded by peers and friends.

Achievements and performance

Since incorporation in 2017, we have built strong foundations in planning, compliance, and volunteer recruitment, delivering our first residential holiday at Fettes College in 2018. After pandemic disruption (cancellation in 2020 and a shorter programme in 2021), we returned to our full format in 2022. In 2024, operational leadership transitioned from our Founder and Chief Operating Officer, Sue Fletcher-Watson, to co-coordinators Ellen Ridley and Hannah Jobse. Sally Bell was named our Registered Manager. In the same year, the Care Inspectorate carried out a holiday inspection, rating our service “very good” in four of five areas.

In the year to 31 October 2025, we consolidated this leadership transition. With roles and processes now more embedded, the 2025 holiday was planned and delivered with greater continuity for returning holiday-makers, enabling a more tailored approach to individual needs and preferences, while maintaining our established standards of safety and care. The year also provided the opportunity to progress the recommendations arising from the 2024 Care Inspectorate inspection, with work taken forward against our agreed improvement actions.





Business review

In 2024/5, the charity employed no staff. All planning, delivery, administration, and operational leadership were carried out by volunteers under the oversight of the Board of Trustees, and no staff costs were incurred during the year.

Financial review

The results for the year are set out in the Accounts. The statement of financial activities of the charity shows a net income for the year of £21,565 (2024 - £4,017).

Reserves policy and going concern

In line with the Charity's finance policy and good practice, the Trustees aim to maintain reserves of the sum equivalent to the full cost of one year of operation.

The financial statements have been prepared on a going concern basis.

Principal funding sources

During the year ended 31 October 2025, sources of income have been in-kind support from Fettes College, donations, grants and sponsorship income.

In line with the Charity's reserves policy, the Trustees do not intend to accumulate and hold funds for the medium to long term, for income or for capital growth. Consequently, any surplus funds held are of a short-term nature and are held in a reserve account with the Charity's bankers.

Risk management policy

The Trustees have developed policies and procedures with a view to mitigating all risks, particularly those which could occur during a SuperTroop holiday.

Appropriate risk registers have been and continue to be developed on an ongoing basis and are discussed at Board and staff meetings.

Activities since October 2025 and plans for future periods

Since October 2025, as the charity enters its tenth year of operation, we have experienced expected cycles of turnover among trustees. The trusteeship of our Chair, Angus Waugh, concluded in May 2026, at which point Anne Darling assumed the role of Chair.

In anticipation of the volunteer team, we have prioritised succession and resilience planning to safeguard continuity of service. Looking ahead, our plans emphasise maintaining a full complement of officers and volunteers, preserving organisational knowledge, and supporting retention through training, supervision, and recognition. We will revisit longer-term growth options once these resilience measures are fully embedded.

Duty of candour

The Trustees recognise their duties under the Health (Tobacco, Nicotine etc and Care) (Scotland) Act 2016 and the Duty of Candour Procedure (Scotland) Regulations 2018 in relation to openness and honesty in the provision of care to the children and young people in the Charity's care. The Trustees have ensured that the Charity's policies and procedures reflect the legal obligations under this legislation and the related Scottish Government guidance.

Structure, governance and management

The Charity is a Scottish Charitable Incorporated Organisation, governed by a constitution and controlled by its Trustees. It is a Registered Charity, number

SC047109 and was granted charitable status by The Office of Scottish Charity Regulators on 24 January 2017.

Charity Trustees

Trustees who served during the 2024/5 year:

- Angus Waugh (Chair) (trusteeship term ended 19th May 2026)
- Cathy Abbott (Deputy Chair)
- Karen Gibson (Secretary)
- Peter Worlledge (Treasurer)
- Kate Cooper-Owen
- Scott Crawford
- Anne Darling (Chair) (Chair term commenced 19th May 2026)
- Henry McCowan-Hill (resigned 24th February 2026)
- Jennifer Munro (trusteeship term ended 25th May 2025)

One third of the above Trustees are due to retire at each Annual General Meeting of the Charity.

Independent examiner
Steedman Accountants
3 Queen St
Edinburgh
EH2 1JE

Bankers
Virgin Money
83 George Street,
Edinburgh,
EH2 3ES

Key management personnel

Sue Fletcher-Watson (Founder and Chief Operating Officer)

Ellen Ridley (Holiday Coordinator)

Hannah Jobse (Holiday Coordinator)

Sally Bell (Registered Manager)

Recruitment and appointment of Trustees

Membership is open to any individual aged 16 or over who is a supporter of the Charity. Any member, subject to the criteria set out in the Charity's governing document may be appointed a Trustee at an Annual General Meeting.
The maximum number of Trustees is 12, one third of whom retire (but may seek election) at each Annual General Meeting. The Charity's governance policy provides that Trustees serve a term of 4 years and may, with the approval of the board, serve a further term of four years.

Declaration

Signed on behalf of the charity trustees:

Print name	Anne Darling
Designation	Chair of the Board of Trustees
Date	10th June 2026

Independent Examiner's Report to the trustees of SuperTroop Scotland

I report on the financial statements of SuperTroop Scotland for the year ended 31 October 2025 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements 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 financial statements 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 report

My examination was 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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

In connection with my examination, no 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
- to prepare financial statements which accord with the accounting records and comply with Regulation 8 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.

CJones

Cerys Jones ACCA
Steedman & Company Limited
3 Queen Street
Edinburgh
Lothian
EH2 1JE
10 June 2026

for the year ended 31 October 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:					
Donations and legacies	4	34,777	57,500	92,277	80,057
Investments	5	308	-	308	-
Total		35,085	57,500	92,585	80,057
Expenditure on:					
Charitable activities	6	13,520	57,500	71,020	76,040
Total		13,520	57,500	71,020	76,040
Net gains on investments		-	-	-	-
Net income		21,565	-	21,565	4,017
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		21,565	-	21,565	4,017
Other gains and losses		-	-	-	-
Net movement in funds		21,565	-	21,565	4,017
Reconciliation of funds:					
Total funds brought forward		23,795	-	23,795	19,778
Total funds carried forward		45,360	-	45,360	23,795

SuperTroop Scotland

Summary Income and Expenditure Account

for the year ended 31 October 2025

	2025	2024
	£	£
Income	92,277	80,057
Interest and investment income	308	-
Gross income for the year	92,585	80,057
Expenditure	71,020	76,040
Total expenditure for the year	71,020	76,040
Net income before tax for the year	21,565	4,017
Net income for the year	21,565	4,017

SuperTroop Scotland

Balance Sheet

at 31 October 2025

Company No.	Notes	2025	2024
		£	£
Current assets			
Debtors	9	1,664	14,594
Cash at bank and in hand		43,696	10,619
		45,360	25,213
Creditors: Amount falling due within one year	10	-	(1,418)
Net current assets		45,360	23,795
Total assets less current liabilities		45,360	23,795
Net assets excluding pension asset or liability		45,360	23,795
Total net assets		45,360	23,795
The funds of the charity			
Restricted funds	11		
Unrestricted funds	11		
General funds		45,360	23,795
		45,360	23,795
Reserves	11		
Total funds		45,360	23,795

The trustees have prepared the accounts in accordance with section 44 of the Charities and Trustee Investment (Scotland) Act 2005 and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 October 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 10 June 2026

And signed on its behalf by:

A. Darling

Trustee

10 June 2026

for the year ended 31 October 2025

1 Accounting policies

Basis of preparation
The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts
There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for nay trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.
Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024
	£	£	£
Income and endowments from:			
Donations and legacies	47,057	33,000	80,057
Total	47,057	33,000	80,057
Expenditure on:			
Charitable activities	33,585	42,455	76,040
Total	33,585	42,455	76,040
Net income	13,472	(9,455)	4,017
Net income before other gains/(losses)	13,472	(9,455)	4,017
Other gains and losses:			
Net movement in funds	13,472	(9,455)	4,017
Reconciliation of funds:			
Total funds brought forward	10,323	9,455	19,778
Total funds carried forward	23,795	-	23,795

4 Income from donations and legacies

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Donations and gifts	24,777	-	24,777	47,057
Grants	10,000	20,300	30,300	-
Fettes College	-	36,000	36,000	33,000
Steedman Accountants	-	1,200	1,200	-
	34,777	57,500	92,277	80,057

5 Income from investments

	Unrestricted	Total 2025	Total 2024
	£	£	£
	308	308	-
	308	308	-

6 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Expenditure on charitable activities				
Charitable activities	9,025	53,800	62,825	57,822
Governance costs	(1,080)	1,200	120	11,323
Support costs	5,575	2,500	8,075	6,895
Governance costs				
	13,520	57,500	71,020	76,040

7 Trustee remuneration and expenses

	2025 Number	2024 Number
The nature of the reimbursed expenses	None of the trustees (or any persons connected to them) recovered any remuneration or benefits from the Charity during the year.	

8 Staff costs
No employee costs.

9 Debtors

	2025	2024
	£	£
Other debtors	1,664	12,985
Prepayments and accrued income	-	1,609
	1,664	14,594

10 Creditors:
amounts falling due within one year

	2025	2024
	£	£
Trade creditors	-	338
Accruals	-	1,080
	-	1,418

11 Movement in funds

	At 1 November 2024	Incoming resources (including other gains/losses)	Resources expended	Gross transfers	At 31 October 2025
		£	£	£	£
Restricted funds:					
Restricted income funds:					
	-	57,500	(57,500)	-	-
Total	-	57,500	(57,500)	-	-
Unrestricted funds:					
General funds	23,795	35,085	(13,520)	-	45,360
Total funds	23,795	92,585	(71,020)	-	45,360

12 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	45,360	45,360
	45,360	45,360

13 Reconciliation of net debt

	At 1 November 2024	Cash flows	At 31 October 2025
	£	£	£
Cash and cash equivalents	10,619	33,077	43,696
	10,619	33,077	43,696
Net Debt	10,619	33,077	43,696

14 Related party disclosures

Controlling party

There were no disclosable related party transactions during the year.

for the year ended 31 October 2025

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies				
Donations and gifts	24,777	-	24,777	47,057
Grants	10,000	20,300	30,300	-
Fettes College	-	36,000	36,000	33,000
Steedman Accountants	-	1,200	1,200	-
	34,777	57,500	92,277	80,057
Investments				
	308	-	308	-
	308	-	308	-
Total income and endowments	35,085	57,500	92,585	80,057
Expenditure on:				
Charitable activities				
Charitable activities	9,025	53,800	62,825	57,822
Governance costs	(1,080)	1,200	120	11,323
Support costs	5,575	2,500	8,075	6,895
	13,520	57,500	71,020	76,040
Total of expenditure on charitable activities	13,520	57,500	71,020	76,040
Total expenditure	13,520	57,500	71,020	76,040
Net gains on investments	-	-	-	-
Net income	21,565	-	21,565	4,017
Net income before other gains/(losses)	21,565	-	21,565	4,017
Other Gains	-	-	-	-
Net movement in funds	21,565	-	21,565	4,017
Reconciliation of funds:				
Total funds brought forward	23,795	-	23,795	19,778
Total funds carried forward	45,360	-	45,360	23,795