

ANNUAL REPORT 2024



Registered Charity
No. 1170528



OUR MISSION

To provide relief from the effects of bereavement to children & young people who have experienced the death of a parent who served with the British Armed Forces.

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A NOTE FROM NIKKI

When I look back at 2024, I feel an overwhelming sense of pride in how far Scotty's has come and how many children and young people we've been able to stand beside. When I first set up the charity after Lee's death, I could never have imagined that, nearly 15 years later, we would be supporting more than 730 bereaved military children and young people in a single year. Each of those children has a story, a parent who proudly served, and a future that we are determined to help brighten.

2024 was a tough year financially and there were moments where we had to make difficult decisions and really focus on what mattered most. Thanks to our amazing team though we ended the year in a much more positive position than we had been half way through, and full of optimism for the future.

We welcomed 85 new members to Scotty's during the year who have never experienced support from the charity before. The team delivered over 2,700 gifts and vouchers on those difficult days when families most need a reminder that they are remembered. We gave 236 children the chance to step away from everyday pressures and enjoy a Scotty Break, and through our SUPPORT Programme, we delivered nearly 500 1:1 sessions, helping children build confidence, self-esteem, and coping skills that will stay with them for life.

I'm constantly inspired by our young people themselves. Our Scotty's Council, 24 incredible children and young people, worked hard to share their voices, influencing national conversations around education and creating resources to make schools more compassionate places for bereaved children. They remind us all why this work matters so much.

None of this would be possible without the generosity and kindness of our supporters. Whether that's an amazing member of the public, the businesses who back us financially, or the other charities we work with – thank you. You are making a real difference to the lives of our bereaved Forces families.

After a slow fundraising start to 2024, we finished the year feeling confident about the future and with a clear understanding of the needs of bereaved British Forces families. We have lots of plans to meet that need going forwards and I look forward to being able to share those with you over the coming year. We always say at Scotty's, 'our supporters are not simply fuelling our journey, you are on it with us.'

From the bottom of my heart, thank you for joining us on our mission. Together, we are ensuring that every bereaved Forces child knows they are not alone, not forgotten, and that their parent's sacrifice is always remembered.

Nikki Scott
Nikki Scott, BEM
Founder, Scotty's Little Soldiers





OUR PROMISES

WE WANT EVERY BEREAVED FORCES CHILD & YOUNG PERSON TO HAVE:



The best emotional health and wellbeing support



Outstanding development opportunities



The chance to smile again

OUR CORE VALUES



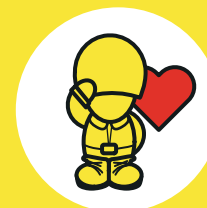
1 FAMILIES COME FIRST

Our beneficiaries are the sole reason we are here. For every decision we make and every action we take, we ask ourselves how this takes us closer to completing our Mission.



2 EVERYONE A SUPPORTER, EVERY SUPPORTER A VIP

Everyone who walks through our doors has the potential to support the charity. Without that support we can't achieve our Mission. Everyone is a potential supporter & every supporter should be treated like a V.I.P.



3 LOVE WHAT YOU DO

When you truly love what you do it shouldn't feel like work, and when it doesn't feel like work you can achieve great things. We work as a team towards one goal, our Mission.



4 REMEMBER EVERY DAY

For our beneficiaries Remembrance isn't just one day of the year, it's everyday of the year. We remember the sacrifices made by these families, everyday.

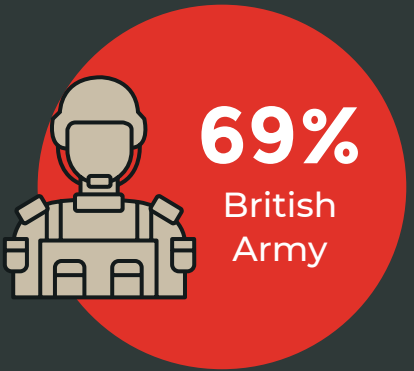
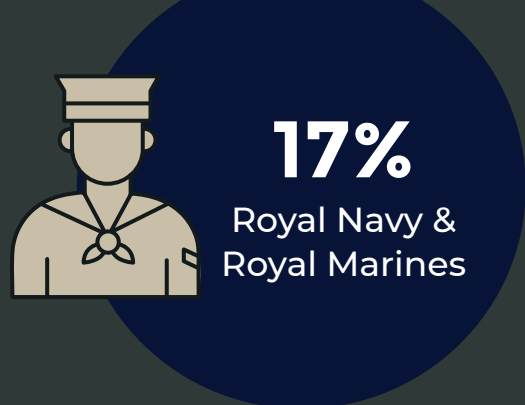
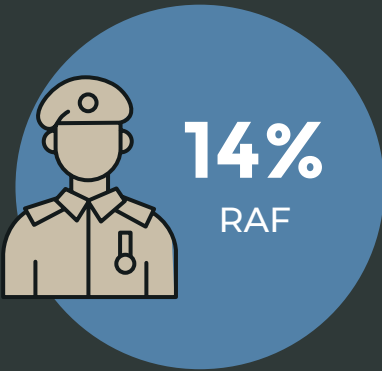
2024 AT A GLANCE

A quick look into the work of Scotty's during 2024, highlighting key milestones, achievements and the positive impact the charity makes on bereaved military children and young people.

INCOME
£1.69m

EXPENDITURE
£1.55m

RESERVES
6 months



733
bereaved children
and young people
supported



95%
of families on a Scotty
Break reported building
new memories together

479
1:1 support sessions
delivered



236
children and young people
enjoyed a Scotty Respite Break



100%
of parents said their
child's self-esteem
improved after 1:1 sessions

80%
of children accessing
1:1 support reported improved
coping skills and communication



363
young people
took part in
our events



2,737
gifts and
vouchers
sent on key
anniversaries



24
young people
served on
the Scotty's
Council



THE VOICE OF LIVED EXPERIENCE

THE SCOTTY'S COUNCIL

Lived experience has been at the heart of Scotty's since Nikki experienced that first respite break with her own children after the death of her husband Cpl Lee Scott. Everything the charity has done since then has been driven by a unique understanding of the needs of bereaved British Forces families.

Today, the Scotty's team is supported by a lived experience advisory panel, the 'Scotty's

Council'. The Council provides guidance, helping to set priorities and inform the strategic direction of the charity, in addition to leading on their own projects (see **page 19**). Any member over the age of 12 can join the Council.

As the role often involves talking about the experiences of bereaved children, all Council members are fully supported by bereavement specialists throughout the year

and can step away from duties at any time for as long as they want without losing their place on the Council. There is no cap on the number of Council members in order to ensure that everyone who wants to can participate, and to allow the flexibility for Council members to step away whenever needed. In 2024, 24 children and young people were Council members for the charity.



2024 has been a very busy year for all of us on the Scotty's Council. At the beginning of the year, we met and collectively agreed that it was time for schools to become safe places for bereaved children. Nearly every one of us had negative experiences in the classroom, in the playground and in the exam hall because we were bereaved. With encouragement from the team at Scotty's we realised that we can use our voices to change the school system and make it better for all bereaved children. When we tell our stories, people listen, people are shocked, and people want to help. Our voices are powerful.

Earlier this year we were honoured to be invited to No. 10 Downing Street to meet Mrs. Murty, wife of the Prime Minister and talk about our experiences as bereaved military children in school. We also wrote directly to the Secretary of State for Education who raised our concerns with the team working on the PSHE curriculum. The following month we met privately with Prince Harry, the Duke of Sussex and Scotty's Global

Ambassador, who also knows what it is like to have a parent die when you are a child. But we know we cannot talk directly to everyone! Which is why we have also been creating two animations that tell our stories, in our own words, about what it is like to go to school as a bereaved child. We are excited about 2025, when we will launch our animations as part of our new 'Behind the Uniform' campaign, which also includes research with nearly 200 families who also report these same bad experiences.

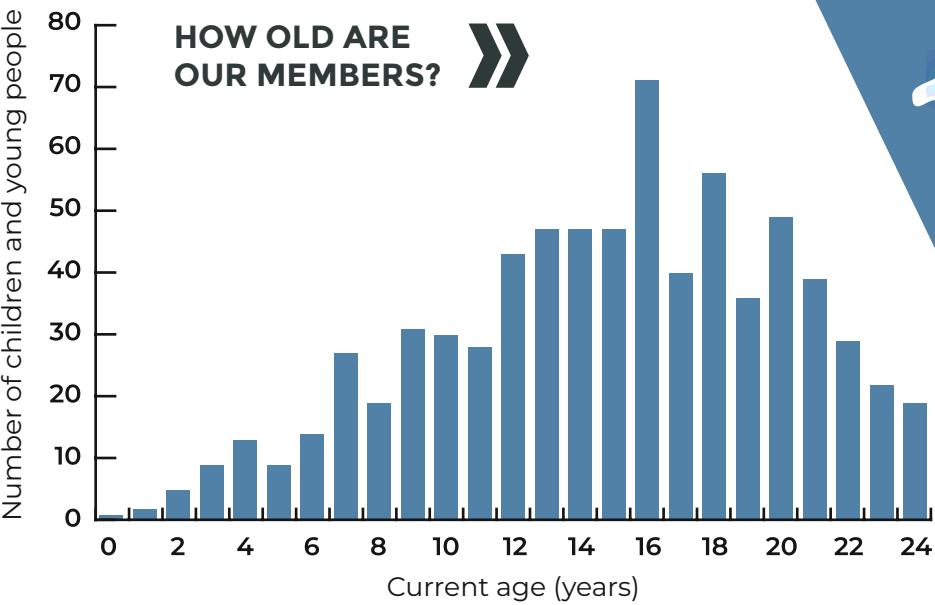
The national curriculum and the Ofsted framework are both currently under review, which means we have a chance to be heard, and a chance to make sure schools are inclusive for bereaved military children. We know that changing the system won't be quick or easy – there are tens of thousands of schools after all. But we are determined and we won't give up.

Scotty's Council

OUR MEMBERS

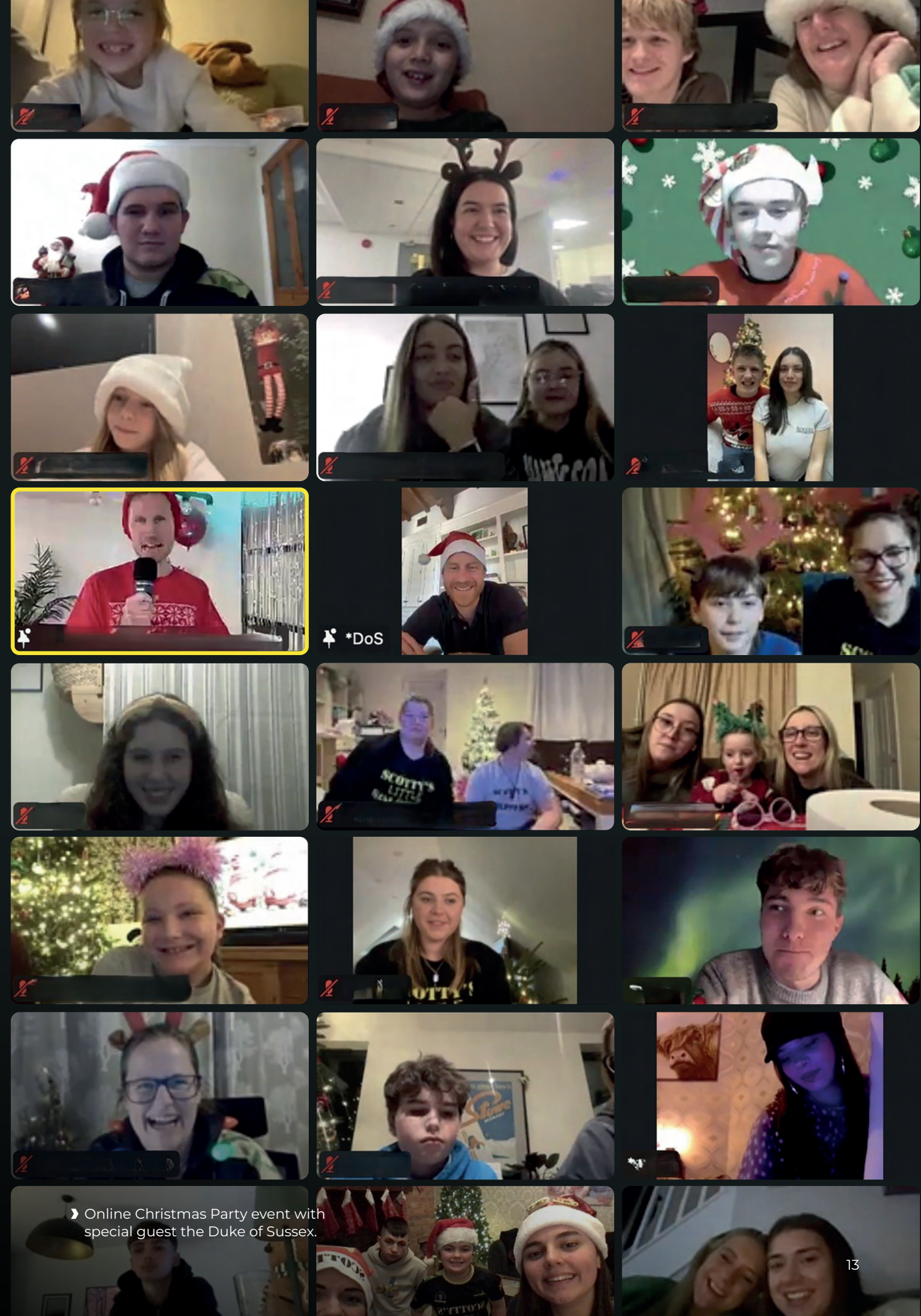
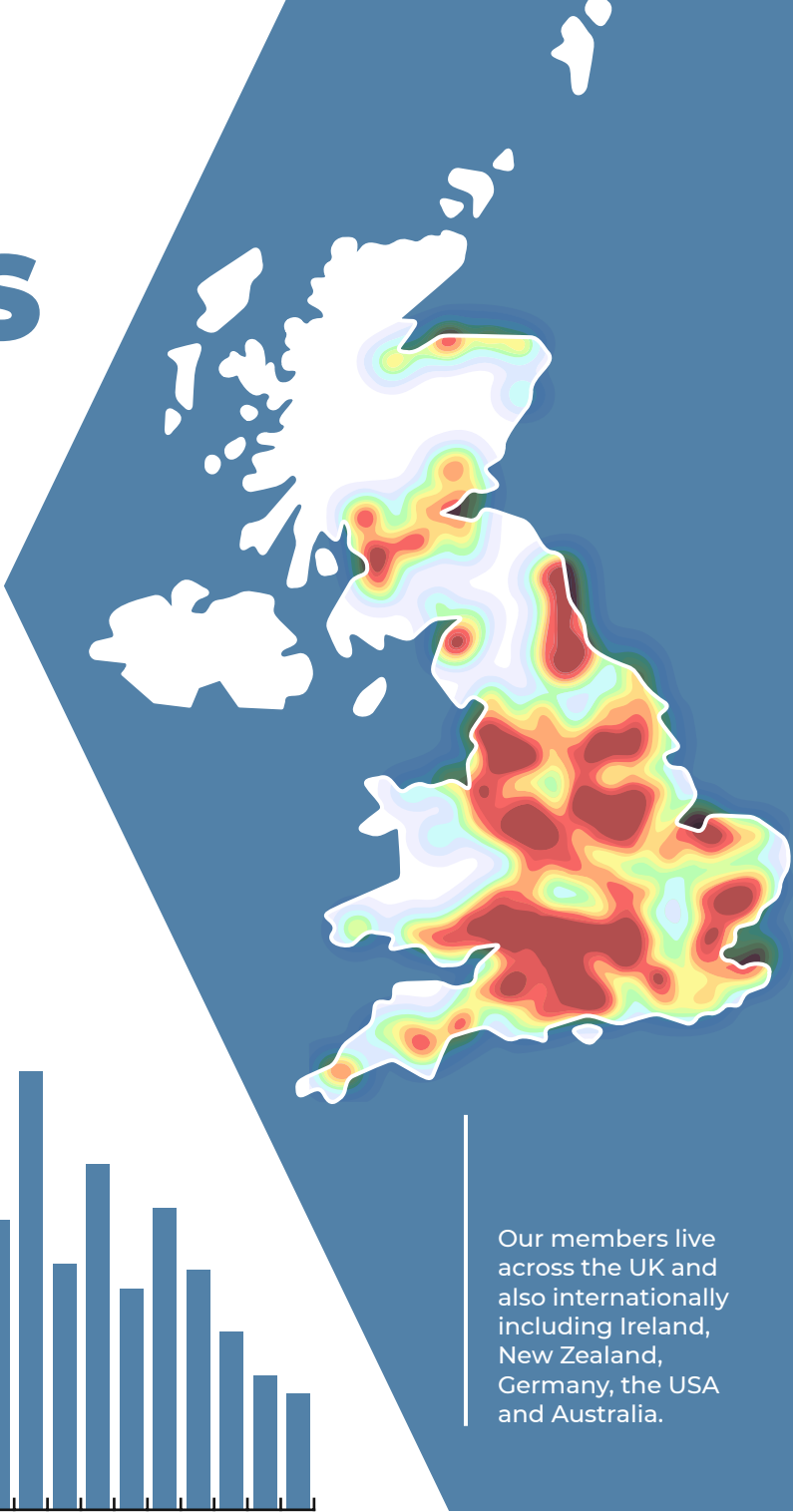
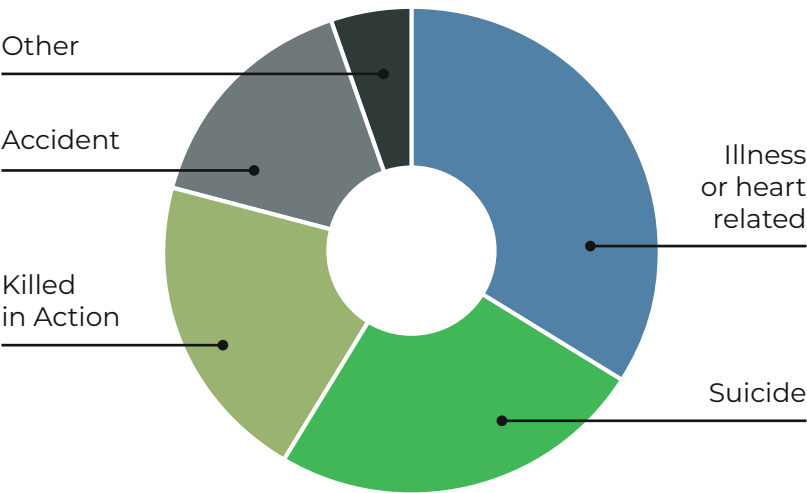
During 2024, 85 young people were supported by Scotty's for the first time, bringing the total number of children we directly supported in 2024 to 733.

Any child or young person, up to their 25th birthday, who has experienced the death of a parent who served in the British Armed Forces can join Scotty's and access our services. This includes children of veterans as well as those who die in service. The charity supports all children regardless of cause of death or length of service and includes children from any military branch including reserves.



CAUSE OF BEREAVEMENT

Our members are bereaved by different causes of death. In 2024, 34% (249) of the children we worked with were bereaved by illness or heart related causes, 25% (181) of the children were bereaved by suicide, 21% (151) had a parent killed in action, 16% (115) had a parent die in an accident and 5% (37) were from other causes.



» Online Christmas Party event with special guest the Duke of Sussex.

THE SMILES PROGRAMME



The **SMILES Programme** is about *fun and engagement* and includes activities, gifts, respite breaks and group events. The aim is for bereaved military children and young people to form friendships, benefit from peer support, heal with their family and feel part of a supportive community. The SMILES Programme makes sure no child ever feels alone or forgotten.

Supported by



2024 HIGHLIGHTS

704

birthday presents and 720 Christmas gifts sent



44

young people attended a special event in London with Prince Harry



678

anniversary meal vouchers distributed



236

children went on Scotty Breaks, with 95% of families reporting stronger bonds



363

young people attended events



635

Remembrance meal vouchers distributed

LOOKING AHEAD

In 2025, the SMILES Programme plans to launch a new calendar of events designed to be more inclusive for all bereaved military families. Revised plans include removing age restrictions on events, increasing the sensory areas at all events, offering events of different sizes and intensities and introducing regional events to build sustainable local support networks.

We will also be revising our respite breaks, again designed to increase accessibility for all our members. Revised plans include priority booking for newly bereaved families and families in crisis, opening all breaks to our members aged 18-25yrs, and trialling allowing dogs in some of our lodges.

WHY IT MATTERS

The impact of the Programme is so much more than a smile. Research has demonstrated that improving cohesion and communication within the grieving family is 'the single most protective factor for

“The girls are getting older and this year has been a rollercoaster of emotions around missing Daddy and not quite knowing what to do with those feelings. Having this break together was needed. It was our chance to step away from the daily routine and have the space and time together to relax and recharge, make new memories and reminisce about fun times with Daddy. Thank you so much for helping support all the families of Scotty's and ensuring the children have a chance to make time for smiles and laughter.

Spending time together is something we don't have a lot of time for at home, having the space to be together, share our love and appreciation for each other and chat about Daddy has really been beneficial for us. Thank you for providing this space for us so we can reconnect.”

child and adolescent psychological health following the death of a parent' (McLaughlin et al., 2019) (Kamm & Vandenberg, 2001) (Howell et al., 2015) (Shapiro et al., 2014) (Weber et al., 2019).

Reducing feelings of isolation and building peer support networks is crucial for all children but especially a bereaved child. Research from the University of Cambridge states that 'one of the most significant factors that can help mediate the negative effects caused by childhood bereavement is the existence of strong social networks, which give the bereaved someone to talk to about the loss' (McLaughlin et al., 2019).

SCOTTY BREAKS

Whilst holidays are a valuable tool for building memories and bonds within all families, within a bereaved family, a 'holiday' can become something more: a 'respite break'. Within the bereaved community a respite break is time away from the everyday stress and strain – and away from what is often a home filled with complicated memories – in order to allow the family to focus on communicating with each other and rebuild family bonds following a death.

Research has repeatedly shown that family cohesion and communication following a death can have a significant impact on longer term outcomes (Holmes et al., 2013) (Parsons, 2011). Studies have noted that communication

between the surviving parent and child or children is a protective factor for the child's psychological health following bereavement (Howell et al., 2015) (Shapiro et al., 2014) (Weber et al., 2019). In fact, according to research from the University of Cambridge, it is 'considered one of the most important factors' in adjusting to the death within a family (McLaughlin et al., 2019).

Scotty Breaks intentionally create opportunities for families to come together, bond, make new memories and talk to one another. In short, to facilitate family cohesion. Ahead of a respite break, families frequently describe themselves as under enormous strain; both emotional and often financial, with tension in the home especially where the grieving children are teenagers. At home there can be closed bedroom doors, meals taken separately, and siblings not speaking to one another.

Breaks become a lifeline where the children can come out of their rooms and be together, and the surviving parent can slow down and focus on their children instead of bills and work. For some families, it provides one of the few or only times of the year where there will be communication. For newly bereaved families it can often be the first time families laugh, talk and feel like one day it will be possible to be normal again. Having that one good week can sometimes give families the strength they need to keep going.

Supported by



THE SUPPORT PROGRAMME



The **SUPPORT Programme** provides *emotional and mental health support*, including 1:1 bereavement support for children and young people and their parent or carer. It also advocates for bereaved military families to ensure they aren't left at a disadvantage in accessing services such as housing, pensions and financial support.



2024 HIGHLIGHTS

59

children and young people accessed 1:1 support



479

sessions were delivered in total



81

parents and carers received direct support



80%

of children improved coping skills



100%

of parents saw positive changes in self-esteem

“You were there when every other door closed. Knowing you are always here is support in itself. He was in such a deep hole and it took so much to ask for help and he was turned away from the NHS for being too complex. He found his confidence and self-belief and was able to take on his GCSEs. He is able to be himself and Scotty's just get it. Things could have been so different for him. The biggest change is he now talks through things straight away and won't let it fester.

He has just had his last session and the difference in the last 7 months is amazing. Gone is angry young man with no self-confidence. I now have my confident, self-aware, mature, happy son back.

He has been feeling a lot better and has a better understanding of his emotions. He now talks about mum a bit more but not every day. The biggest change has been his confidence. It has increased and he now holds his head up rather than looking down all the time. Having his grief and feelings normalised and validated has been so important.”

LOOKING AHEAD

In 2025, the SUPPORT Programme plans to extend its offer to be able to provide help to children with higher needs. Currently our 1:1 support has been delivered by qualified bereavement support workers, but we plan to recruit qualified counsellors so that the programme can offer both bereavement support and bereavement counselling. Bereavement support workers are trained to help children manage and understand their grief, whereas counsellors are

trained to help with more complex needs that can be exasperated through bereavement including self-harm, suicidal ideation and mental health concerns. We plan to extend our services due to the changes in the needs of our members asking us for help.

WHY IT MATTERS

Research indicates that between 10%-20% of children following a death will need specialist support (McLaughlin et al., 2019). Parentally bereaved children are at increased risk of developing depression, anxiety, emotional problems, or difficulty forming relationships with peers (McLaughlin et al., 2019). Aggression, delinquency, hyperactivity, and conduct problems, are also common (McLaughlin et al., 2019). Children may also develop prolonged grief with a risk of increased suicidal ideation (McLaughlin et al., 2019), particularly children bereaved through suicide (Guldin et al., 2015) (Logeswaran et al., 2024).

Members of Scotty's can access specialist 1:1 online support at any time. The programme aims to build the child's self-esteem and develop their coping skills and to help address any mental health needs. The programme also coordinates with other specialist support services including CAMHs and private therapists. For our younger members, who may be too young to access online support, or for members with additional needs or disabilities that make online 1:1 sessions challenging, the programme can instead work 1:1 with the parent or carer to give them the skills and confidence to understand and support their child's grief.

1:1 BEREAVEMENT SUPPORT

Most of the work that Scotty's undertakes is preventative; fostering social and family bonds as a protective factor for psychological health and removing barriers to education and employment at a time when a child is at risk of disengagement. The SUPPORT Programme, however, is for children who are showing early

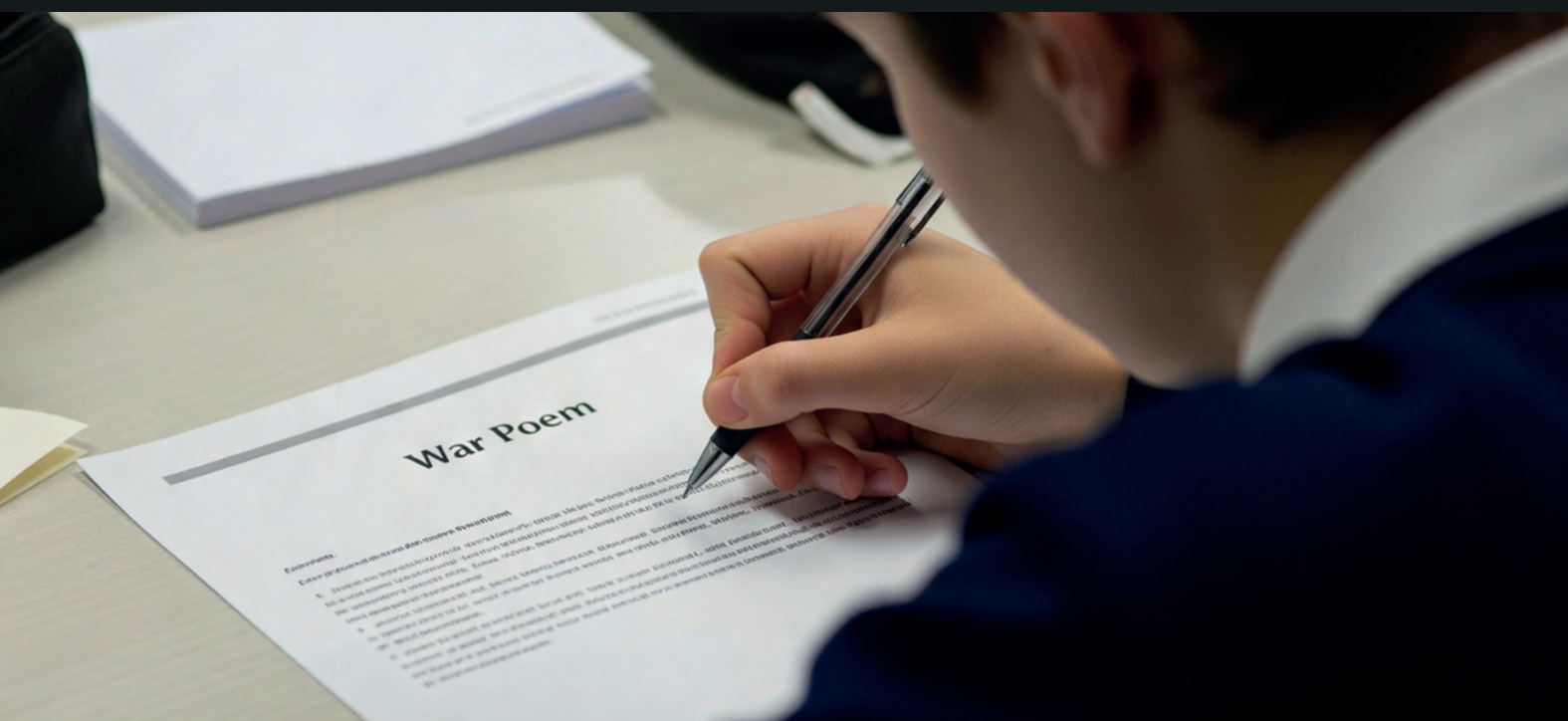
signs of vulnerability and require targeted 1:1 provision. The SUPPORT Programme is a Tier 2 service with practitioners who specialise in childhood bereavement. Rather than having a fixed number of sessions, which is now common in the therapeutic sector, children can access 1:1 support for as long as it is needed. An academically rigorous, standardised tool is used to assess the need and progress of each child.

Anger, depression and low self-esteem are typical amongst children approaching the SUPPORT Programme. Many of the children have not been able to discuss their feelings of grief prior to accessing the programme. Scotty families can have very complex needs. In 2024, one in four of our members had their parent die of suicide, which brings added psychological risk to the child. Many of our children have lived with parents with PTSD, alcohol addiction, substance abuse or domestic violence. For these children, sad or even scary memories may sit alongside happy and loving memories which can make feelings quite confusing. These are all compounded risk factors for the child's wellbeing and long-term outcomes. All the while children may still be living with other common challenges of adolescence; hormones, identity crisis and high stakes exams.

Despite these challenges and experiences, the vast majority of children who access the SUPPORT Programme will thrive. In sessions they can explore their emotions and grief, talk about the parent who died in a safe space, and develop skills to understand and manage their feelings. The assessments when a child exits the programme typically show improvements in coping skills, improvements in their ability to communicate with family and peers, reductions in feelings of isolation, reductions in anger, improved self-esteem and re-engagement in education. Somatic symptoms, such as headaches, stomach aches, and trouble sleeping are also reduced or eliminated.

THE STRIDES PROGRAMME

The **STRIDES Programme** supports *education and personal development* by removing learning barriers, building confidence, and advocating for military children within the education system. It offers small educational grants and provides bereavement resources and training for teachers.



2024 HIGHLIGHTS

Council members invited to 10 Downing Street to share their experiences



743 education packs distributed to schools



2 animations created by the Scotty's Council to influence policy makers



264 grants awarded worth £43,733



Research with nearly **200** families revealed widespread challenges in schools

LOOKING AHEAD

In 2025, the STRIDES Programme will publish the two animations developed by the Council which tell their stories, in their own voices, of being a bereaved military child in school. The animations, along with the research undertaken in October 2024 will form the basis of Scotty's policy influencing campaign. To support the policy influencing campaign, the programme will also be developing practical solutions including launching an innovative teacher training programme for initial teacher training providers. The training will aim to ensure that new teachers have the knowledge and confidence to build compassionate classrooms.

WHY IT MATTERS

Research has demonstrated a link between childhood bereavement and being less likely to be employed at age 30, failing to gain qualification along with lower attainment and aspirations for continuing education (Parsons, 2011). Research also suggests that many teachers in the UK feel underprepared to meet the needs of grieving children (McLaughlin et al., 2019). The STRIDES Programme advocates for bereaved military children to help remove barriers to learning. This also includes working directly with schools to help teachers understand the needs of bereaved children to ensure children stay engaged in learning.

EDUCATION ADVOCACY

On the 29th July 2024, Sgt Jordan Relph died unexpectedly at home. The Visiting Officer¹ assigned to the Relph family had contacted Scotty's Little Soldiers two days later, on behalf of Sgt Relph's four children, Sophia and Oliver (who were four years old), Benjamin (who was seven), and Joseph the eldest, who was eleven years old when his dad died.

Joseph had just completed Year 6 and was due to start secondary school in September. Despite having been at the same primary school since Reception, Joseph



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THE ARMED FORCES COVENANT FUND TRUST

had been told that there was no space for him in the local secondary school where the rest of his class would be going, and instead Joseph would be sent to a school across town where he did not know anyone.

In the months before Sgt Relph died, he and Joseph's mother had been appealing to the school and local authority trying to get Joseph into the school with his peers, however there were no spaces available.

The transition between primary to secondary school is a notoriously challenging time for any young person, with research showing risks to attainment due to the changes and the disruption to healthy peer networks (EEF, 2021). For a bereaved child, peer networks become even more crucial. In the days following Sgt Relph's death, the Visiting Officer asked if Scotty's could advocate on behalf of Joseph and his mother, to ensure that Joseph would not have to return to school in September without his friends around him.

Advocacy is an important but often hidden part of the work that Scotty's does for families. Navigating bureaucracy can be challenging and exhausting for anyone but can become overwhelming for those

experiencing grief. Telling your story repeatedly to different agencies can also risk re-traumatising bereaved families.

On the 8th August 2024, just ten days after Sgt Relph died, Scotty's approached the executive leadership team of the school, and the following week the school and local authority agreed that Joseph would be able to remain with his friends. The school also pre-emptively offered places to all his siblings, and also reached out to Scotty's education team for advice and guidance on how best to support Joseph and his siblings.

Joseph and his siblings will be eligible to remain members of Scotty's until their 25th birthday and are entitled to access all of our services including respite breaks, educational grants, 1:1 bereavement support and social events. But thanks to the quick thinking of the Visiting Officer and the understanding of the school and local authority, at the very least Joseph did not have to worry about what was going to happen in September and losing all his friends when he needed them most.

¹ A Visiting Officer is a person who acts as a representative of the Ministry of Defence, providing support to families of service personnel.

REMEMBRANCE

Over Remembrance weekend, 53 members of Scotty's, gathered in London to pay tribute to their military parents.

Recognisable in their distinctive black and yellow Scotty scarves, the children, ranging from age nine to 24 years, took part in the Royal British Legion Festival of Remembrance on the Saturday afternoon, and then marched past the Cenotaph at the National Service of Remembrance in memory of their heroes on a very special Sunday morning.

Ahead of Remembrance Weekend, Prince Harry, The Duke of Sussex, who is Scotty's Global Ambassador, sent members of Scotty's a special letter to let them know they are in his thoughts. This has become an annual tradition.

► Sending Remembrance packs.



► BBC Royal British Legion Festival of Remembrance 2024.



“Remembrance is such an important time for bereaved military families. We remember our loved ones every day, but Remembrance is a time when the nation comes together to pay their respects and thank them for their service. It means a lot to members of Scotty's to support one another on what is a proud but difficult weekend. I love seeing the community that Scotty's has created and the sense of solidarity between the families. It was also amazing to feel so much support from the crowds as we marched.”

NIKKI

► March past the Cenotaph at the National Service of Remembrance. Courtesy of Donald Todd.



LEST WE
FORGET

7th November 2024



Dear Scotty's Little Soldiers,

As we approach Remembrance Day, I want to take a moment to reflect on the profound significance of this occasion and what it means for each of you. This day is a time not only to honour the extraordinary sacrifices made by our service members but also to recognise the impact these sacrifices have on families, especially ones like yours.

Each of you carries a unique story shaped by the bravery of a parent who served our country. I understand, perhaps more than most, the weight of losing a parent at a young age. It can be overwhelming and isolating. Yet, in the midst of that heartache, we find strength in the love and memories left behind, and I have seen how communities like yours can offer deep comfort and healing.

Scotty's Little Soldiers embodies this spirit of community. In coming together to support one another, you not only honour the memories of your loved ones but also forge bonds that can and will carry you through the toughest times. The tears and laughter, the shared experiences, and the moments of joy you create together are powerful reminders that love endures.

On this Remembrance Day, I encourage you to take a moment to reflect on the values that your loved ones instilled in you—courage, compassion, and a sense of purpose. These will serve as your guiding light, helping you navigate the challenges ahead.

As you gather to remember and celebrate, know that you are part of a larger community that stands with you, ready to uplift and support you. Your resilience is a testament to the legacy of your loved ones, and I have every confidence in your ability to make them proud and to shine brightly in the world.

All they want is for you to be happy.

Prince Harry, The Duke of Sussex
Global Ambassador, Scotty's Little Soldiers



A MESSAGE FROM OUR CEO

2024 was a year of challenges, tough decisions, but ultimately one which closed with great optimism for the future.

This year began with some real challenges. Like many charities, we felt the impact of the difficult economic climate and fundraising pressures. But by mid-year, thanks to a refocused strategy and the resilience of our team, we finished strongly and entered 2025 with renewed confidence.

Despite financial uncertainties, one thing never changed, the impact we delivered. We've always had to do 'more with less' so an initial slowdown in fundraising didn't faze the team. We supported more young people than ever before, with 85 new members joining Scotty's, bringing us closer to our BHAG of supporting 1,000 children and young people each year by 2030.

Our Council of young people continued to inspire, directly influencing education policy and amplifying the voice of bereaved military children. Their determination has already made a national impact.

After 15 years leading Scotty's, I reflected on whether it was time to move on. I considered if I had taken the charity as far as I could and whether it might be time to apply what I've personally learnt on this journey somewhere else.

Ultimately though, I came to appreciate that as a team, this is what we are good at, and that there is still so much more for us to do. The learnings and successes of 2024, combined with the opportunities ahead to support more and more bereaved military families, have made me more committed than ever. Together, we are ensuring that no bereaved Forces child, and no bereaved military family, is ever forgotten.

Stuart Robinson
CEO, Scotty's
Little Soldiers



► Mandy Stephenson from Forces Transition Group and Andy Sloan from Scotty's.

FINANCES & FUNDING



Scotty's had a drop of £130k of income during 2023 after a strong performance in 2022. 2024 saw a welcome return to our pre-2023 figure that surpassed the 2022 total and gave us our highest ever annual income figure at £1.69m, 13% higher than 2023. This alongside no material growth in costs means we are delighted to report a surplus for the year of £143k, which has largely been used to increase our cash reserves and to provide a degree of stability for the charity in a difficult financial climate.

In 2024, we were able to deliver our services building on our successes of 2023 whilst being able to mitigate rising costs globally, especially the impact on the third sector from both a funding and expenditure perspective. Ensuring our income returns to sustainable levels is key for us to continue to grow and deliver more for the families we support in 2025. Our cash reserves sit at six and a half months' worth of operating expenses, slightly higher than our policy of 3-6 months which allows space for future deficits as we spend the funds on our beneficiaries.

UNRESTRICTED FUNDS

2024 saw the charity continue to focus on securing unrestricted funds which allow for greater flexibility and the opportunity to adapt to both challenges and opportunities as they present themselves throughout the year. 69% of our income was designated as unrestricted in 2024 versus 64% in 2023.

We have also continued to invest in our future sustainability by developing our senior leadership team, successfully decreasing reliance on the Founder and CEO. The Senior Leadership Team now includes team members with specific accountability for Fundraising, Finance, People and Service Delivery.

FUNDRAISING

In 2024, our funding came from three core income streams: Community donations & fundraising, Grants & Trusts, and Corporate Partnerships. As with the previous year, we focused on fewer fundraising activities deciding to maximise limited resources on the most impactful opportunities. Sometimes this has meant turning down certain opportunities which would remove focus from those delivering the highest return on investment. With limited resources these are the difficult decisions many small charities are having to make in the current climate.

We put greater focus on growing our business partnerships through the introduction of the Scotty's Business Heroes Club (special thanks to our founding members Fortis Vision, Boom Construction, IEM and ZE Global) and also benefited from charity of the year and cause-related marketing campaigns from organisations including West Midlands Trains, BDO, Skipton Building Society, Kinected Solutions, Forcewear, and Awake Watches.

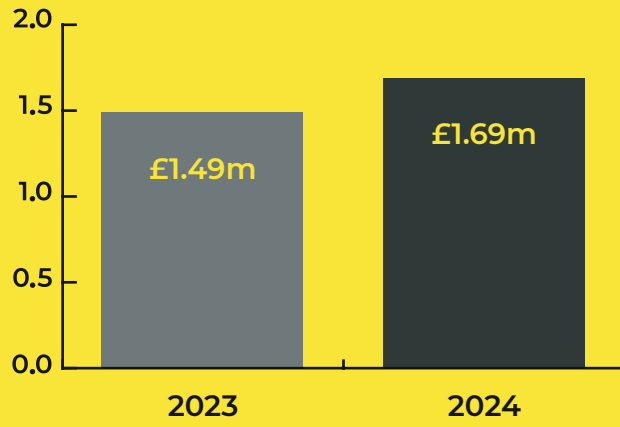
Our Annual #ScottysBall set a new fundraising record with a £54,000 profit thanks to generous auction prizes including a Spitfire flight from London Biggin Hill Airport, our Gold sponsors: OCS, Fortis Vision, Godlington, JD2E, Design Vertex, and Empath Security; and everyone who attended.



▶ Giving Days donated £7k towards repairs on the Great Yarmouth Scotty Lodge.

INCOME

We saw significant growth in our income, reversing the drop that we experienced from 2022 to 2023.

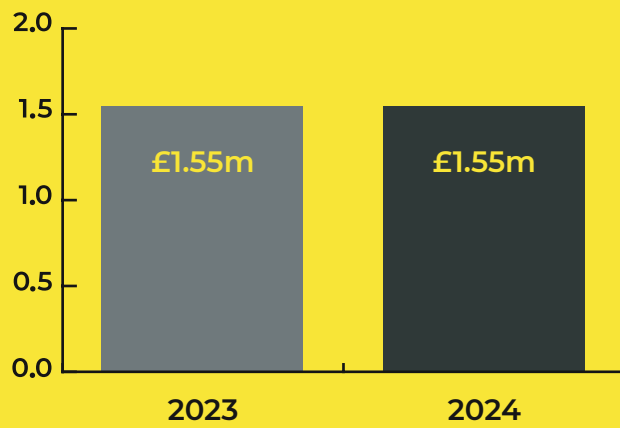


2024
£1,690,470

2023
£1,494,064

EXPENDITURE

Increased demand for services and rising costs has been balanced with effective cost control, efficiencies and lower than expected spend in some functions.



2024
£1,546,725

2023
£1,552,197

LOOKING AHEAD

As we step forward from 2024, our focus is on strengthening Scotty's foundations while preparing for the future. We plan to use 2025 to consolidate our learnings and fundraising successes in the latter half of the year, and to create a stable platform upon which to grow from in 2026 and beyond.



Amazon staff volunteered en masse for Scotty's Christmas packathon. Courtesy of Amazon.

LONGER TERM PARTNERSHIPS

Our fundraising strategy continues to evolve around three core income streams: Community, Corporate, and Grants. With limited resources, we've prioritised the opportunities that deliver the greatest impact. Community fundraising remains vital, and we're proud to support those who choose to run their own challenges and events for Scotty's. At the same time, we are being more proactive in growing corporate and business income through our Business Heroes Club and long-term strategic partnerships, with a particular emphasis on securing multi-year funding commitments. Key grant funders, especially within the Armed Forces community, also remain essential to our sustainability, and we are actively working to deepen these partnerships over the long term.

EVIDENCE & NEED

Independent research by Alma Economics during 2024, commissioned by the Armed Forces Covenant Fund Trust, confirmed what we have long known: we are failing bereaved military families as a nation.

The study found that many families feel 'let down' and quickly forgotten after their loved one's death, while children often face long waits for specialist support. It also showed that the third sector is carrying much of the burden, but provision is fragmented and difficult to navigate. The report calls greater provision not just for children, but for the wider Armed Forces community.

In 2025, we'll continue our research and understanding of the need, whilst developing new solutions to help, which will feed into a new strategy for 2026 and beyond.

BUILDING FOR THE FUTURE

Looking further ahead, as part of that new vision, Scotty's may evolve its services beyond children and young people to reach the wider Armed Forces community affected by loss. Children and young people will always remain at the heart of our mission, but with 15 years of specialist experience behind us, we have both the knowledge and the responsibility to share that expertise with others. Doing so will require not just an evolution of our services, but also of the Scotty's brand, which has become synonymous with supporting bereaved young people.

TRUSTEES' REPORT & FINANCES

TRUSTEES' REPORT

The Trustees of Scotty's Little Soldiers CIO are:

- ▶ Eamonn O'Sullivan
- ▶ Luke Priestley
- ▶ Ellen Plumer
- ▶ Simon Millar
- ▶ Jason Worthy (Chair)
- ▶ Steven Ward
- ▶ Jonathan James

The Trustees present their report and financial statements for the year ended 31 December 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, the Charities Act 2011 and 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 (FRS102).

Scotty's Little Soldiers is a Charitable Incorporated Organisation which was set up on 2nd December 2016.

The original Scotty's Little Soldiers (charity number 1136854) was established in 2010 as an unincorporated charity. Following guidance from the Charity Commission the CIO was established and became the sole trustee of the charity on 27th November 2018. The charitable activities were fully transferred to the CIO during 2023 and the original charity was dissolved in November 2024.

OBJECTIVES & ACTIVITIES

The charity's mission is to provide relief from the effects of bereavement to children and young people who have experienced the death of a parent who served with the Armed Forces of the Crown.

OUR OVERARCHING PROMISES ARE:

WE WANT EVERY BEREAVED SERVICE CHILD AND YOUNG PERSON TO HAVE:

- Access to the very best emotional health and wellbeing support
- Outstanding development opportunities
- The chance to smile again

REVIEW OF CHARITABLE ACTIVITIES & ACHIEVEMENTS FOR THE PUBLIC BENEFIT

We deliver on our promises through our three Family Programmes. Each Programme has its own four guiding principles around which all activities are focused:



SMILES PROGRAMME

- › Creating a trusted and supportive community for bereaved Forces children and young people.
- › Building support networks and developing friendships.
- › Regular engagement throughout the year with fun and exciting opportunities.
- › Encouraging bereaved Forces children and young people to smile again.



SUPPORT PROGRAMME

- › Resources and information to support bereaved Forces children and young people.
- › Guidance for parents and carers to help them support their child from the effects of bereavement.
- › Individual bereavement support and referral on to specialised services.
- › Bereavement based activities and events to help bereaved Forces children and young people cope with their bereavement and remember their parent.



STRIDES PROGRAMME

- › Reducing any barriers and disadvantages faced by bereaved Forces children and young people.
- › Promoting a positive attitude to education and learning and providing opportunities to develop life skills.
- › Encouraging bereaved Forces children and young people to develop resilience and thrive.
- › Providing opportunities for bereaved Forces children and young people to achieve, succeed and celebrate successes.

During 2024, the charity helped 733 bereaved children and young people. The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.



GRANT MAKING POLICY

The charity supports beneficiaries through the use of a number of small grants (no greater than £1,000) as part of the STRIDES Programme. There are five grant schemes available, all designed to help disadvantaged young people with educational and personal development aims; The Scotty Allowance, New School Grant, Scotty's Driving Grant, Scotty's Higher Education Grant and The Super Grant. Applications are submitted year-round via the charity's online portal and the specific criteria for each grant is explained on the charity's website.

FINANCIAL REVIEW

The trustees are delighted to report that financially the organisation is in good health having seen a 13% increase in income to £1.69m which is our highest income figure to date. Income dropped from £1.62m in 2022 to £1.49m in 2023 so this is a very welcome change from 2023. As anticipated, we have seen rising costs and increased demand for our services however overall, we are reporting the same level of expenditure that we had in 2023 at £1.55m.

Our 2030 goal of supporting over 1,000 bereaved Forces children & young people annually will require the charity to continue to grow its income. This growth in 2024 boosts our ability to meet long-term demand whilst providing for our planned services for the year and also allows us to invest in the charity's infrastructure required to deliver on our future goals.

RESERVES POLICY

The Trustee Board have agreed a Reserves policy in line with the charity's objectives that all

reserves shall be applied solely towards promotion of the objects of the charity. In the event of dissolution of the charity the reserves would be first used for severance payments and winding up costs. The constitution states that any surplus must be either used directly for the objects of the charity, be transferred to another charity with like for like objects or in any other manner approved by the Charity Commission. The trustees have a policy to maintain enough cash to cover between 3-6 months of charitable expenditure. This level has been chosen to help combat any short-term financial risks including declines in income and rising costs due to inflation. The level of cash held for the Group on 31st December 2024 is £571,021 (2023: £481,688) which represents 6.5 months' charitable expenditure which is an increase from 4.6 months in 2023. The Group total reserves, which includes assets such as our seven holiday homes, is £1.49m (2023: £1.34m). £1.01m (2023: £0.88m) of the reserves held are categorised as unrestricted funds, £0.47m (2023: £0.45m) are categorised as restricted funds.

PRINCIPAL SOURCES OF INCOME & HOW EXPENDITURE MEETS OBJECTIVES

Our 5-year strategy is to develop 4-5 sustainable income streams, providing the charity with stable but diversified income. In 2024, 35% of our income came from donations and gifts (2023: 38%), with a further 28% from grant funding (2023: 29%). During 2024, we continued developing a focus on corporate fundraising focus which contributed 10% of our income in 2024 and we will continue to grow the benefits throughout 2025.

RISK MANAGEMENT

The trustees have assessed the major risks to which the charity is exposed and are satisfied that appropriate systems are in place to mitigate exposure to these risks. The trustees have a risk management programme in place which comprises; a continuing review of the risks the charity may face; the establishment of systems and procedures to mitigate those identified risks and the implementation of procedures designed to minimise the potential impact on the charity should those risks materialise.

PLANS FOR THE FUTURE

More detail on our plans for the future can be read earlier in the charity's Supporter Annual Review. Future plans are centred around a 5-year strategic plan which will see the charity moving closer to its longer term ambition of supporting 1,000+ bereaved children and young people annually by 2030. In the more immediate term, plans for 2025 include:

- › A focus on developing high value, multi-year partnerships with corporates.
- › A project to raise the profile of the charity with key stakeholders.
- › A new calendar of SMILES events including smaller regional activities.
- › Removing capacity barriers to additional support activities by growing our team in a sustainable way.

STRUCTURE, GOVERNANCE & MANAGEMENT

Governing Document

The CIO is governed by its Constitution dated 02 December 2016. It was registered as a charity with the Charity Commission on 02 December 2016.

Trustees

The CIO currently has seven trustees. Eamonn O'Sullivan, Ellen Plumer, Jason Worthy (Chair), Jonathan James, Luke Priestley, Simon Millar and Steven Ward. The Trustees meet quarterly with the Chief Executive, Stuart Robinson and the Charity's Founder, Nikki Scott, to whom the day-to-day operations are delegated.

Appointment of new Trustees

The CIO has a formal trustee recruitment policy and process. New or vacant trustee positions can be nominated to by the management team and the existing Trustees or can be publicly advertised for by the CIO. Those nominated and appointed are co-opted to the board pending election at the first AGM following appointment. The CIO plans to add further Trustees over the next three years to fill gaps in the board's current skill set, to replace Trustees fulfilling their full term of service, and to provide more diversity across the group. This process started during 2021 when three new Trustees were added to the board.

Organisation

The charity is administered by a committee containing no less than three Trustees of the CIO. This committee meets four times per year. To facilitate effective operations the Chief Executive Officer has delegated authority within terms of delegation approved by the Trustees. This includes all operational matters including finance and employment. The SLT reports to the Trustees on a monthly basis via a board report.

Related Parties

Mrs. Nichola Scott-Howlin, and Mr. Stuart Robinson are listed as Directors of the Limited Company Scotty's Little Soldiers Trading Ltd. This company was created to sell merchandise on behalf of the charity and is used for all primary-purpose trading activities. Any profits from trading activities are all donated to the charity under the gift aid scheme. No dividends or salaries are taken from the Limited Company. The CIO was confirmed by Companies House as the relevant legal entity with significant control of Scotty's Little Soldiers Trading Ltd on 11/01/2019.

Trustee reimbursements and remuneration

No Trustees were reimbursed for their personal expenses during 2024 or remunerated for goods or services provided.

Auditor

TC Group was appointed by the board to conduct an audit of the charity's 2024 accounts.

Disclosure of Information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustee Report was approved by the Board of Trustees

Handwritten signature of Jason Worthy.

Jason Worthy
Chair, Scotty's Little Soldiers
21 October 2025

STATEMENT OF TRUSTEE RESPONSIBILITIES

The Trustees are responsible for preparing the Trustee Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the incoming resources and application of resources of the CIO for that year.

In preparing these financial statements, the Trustees are required to:

- › Select suitable accounting policies and then apply them consistently;
- › Observe the methods and principles in the Charities SORP;
- › Make judgements and estimates that are reasonable and prudent;
- › State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- › Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the CIO and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008

and the provisions of the trust deed. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the CIO and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the statement of Trustee responsibilities, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the CIO's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF SCOTTY'S
LITTLE SOLDIERS

Opinion

We have audited the consolidated financial statements of Scotty's Little Soldiers (the 'CIO') and its subsidiaries (the "Group") for the year ended 31 December 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Group's and the parent CIO's affairs as at 31 December 2024 and of the Group's incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustee use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustee report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
 - we identified the laws and regulations applicable to the Group through discussions with trustees and other management;
 - we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the Group, including the Charities Act 2011, taxation legislation, and employment legislation;
 - we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
 - identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.
- We assessed the susceptibility of the Group's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:
- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
 - considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journals to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-andguidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditorsresponsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the CIO's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the CIO's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the CIO and the CIO's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

TC Group

Mark Cummins (Senior Statutory Auditor)
for and on behalf of TC Group (Statutory Auditor)
31/10/2025

The Courtyard
Shoreham Road
Upper Beeding
Steyning
West Sussex
BN44 3TN

TC Group is eligible for appointment as auditor of the CIO by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

SCOTTY'S LITTLE SOLDIERS CIO
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
		2024	2024	2024	2023	2023	2023
	Notes	£	£	£	£	£	£
Income from:							
Donations and legacies	2	887,900	523,655	1,411,555	692,451	463,578	1,156,029
Fundraising	3	230,567	-	230,567	208,680	72,889	281,569
Other trading activities	3	48,348	-	48,348	56,466	-	56,466
Total income received		1,166,815	523,655	1,690,470	957,597	536,467	1,494,064
Expenditure on:							
Generating Funds	4	511,248	600	511,848	286,101	20,610	306,711
Charitable Activities	5	532,871	502,006	1,034,877	646,951	597,750	1,244,701
Taxation	8	-	-	-	785	-	785
Total expenditure		1,044,119	502,606	1,546,725	933,837	618,360	1,552,197
Net (expenditure)/income for the year/Net movement in funds							
		122,696	21,049	143,745	23,760	(81,893)	(58,133)
Fund balances at 1 January 2024	21	888,422	454,396	1,342,818	936,981	463,970	1,400,951
Fund transfers		3,210	(3,210)	-	(72,319)	72,319	-
Fund balances at 31 December 2024		1,014,328	472,235	1,486,563	888,422	454,396	1,342,818

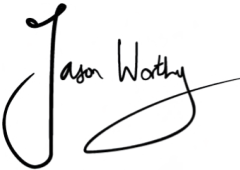
The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

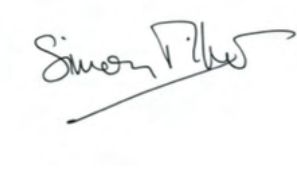
SCOTTY'S LITTLE SOLDIERS CIO
CONSOLIDATED BALANCE SHEET
AS AT 31 DECEMBER 2024

		Group 2024	Group 2023	CIO 2024	CIO 2023
	Notes	£	£	£	£
Fixed assets					
Intangible assets	11	33,558	38,695	31,878	36,774
Tangible assets	12	491,174	565,821	490,624	565,175
Investments	13	-	-	3	3
		524,732	604,516	522,505	601,952
Current assets					
Stocks	15	26,113	29,768	-	-
Debtors	16	468,117	371,915	488,984	402,797
Cash at bank and in hand		571,021	481,688	567,329	477,217
		1,065,251	883,371	1,056,313	880,014
Creditors: amounts falling due within one year	17	(103,420)	(145,069)	(101,480)	(135,946)
Net current assets		961,831	738,302	954,833	744,068
Provision for liabilities		-	-	-	-
Total assets less current liabilities		1,486,563	1,342,818	1,477,338	1,346,020
Income funds					
Restricted funds	19	472,235	454,396	472,235	454,396
Unrestricted funds		1,014,328	888,422	1,005,103	891,624
		1,486,563	1,342,818	1,477,338	1,346,020

The financial statements were approved by the Trustees on 21/10/2025.



Jason Worthy
Chairman



Simon Millar
Trustee

SCOTTY'S LITTLE SOLDIERS CIO
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024

		2024		2023	
	Notes	£	£	£	£
Cash flows from operating activities					
Cash generated from operations	24		89,848		154,968
Investing activities					
Proceeds from disposal of tangible fixed assets		220		130	
Purchase of tangible fixed assets		(6,954)		(1,508)	
Cash flows from financing activities					
Interest received		6,219		1,728	
Net cash used in financing activities					
			6,219		1,728
Increase/(decrease) in cash and cash equivalents					
			89,333		155,318
Cash and cash equivalents at beginning of year			481,688		326,370
Cash and cash equivalents at end of year					
			571,021		481,688

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

Opinion

1 Accounting policies

Charity information

Scotty's Little Soldiers is a charitable incorporated organisation (CIO). The principal office for the CIO and its two subsidiaries is PO box 1273, King's Lynn DO, PE30 9HD.

1.1 Basis of accounting

The financial statements have been prepared in accordance with the CIOs governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Group. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Basis of accounting and consolidation

These financial statements consolidate the results of the CIO, its unincorporated charitable subsidiary Scotty's Little Soldiers (charity number 1136854) and its trading subsidiary Scotty's Little Soldiers Trading Limited (company number 07667490). The trading subsidiary is a private company limited shares, registered in England and Wales.

A separate statement of financial activities is not presented for the CIO itself following the exemptions available under the Charities SORP.

1.3 Going concern

The trustee considers that there are no material uncertainties about the Group's ability to continue as a going concern.

At the time of approving the financial statements, the trustee has a reasonable expectation that the Group has adequate resources to continue in operational existence for the foreseeable future. Thus the trustee continues to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

The Charity has a restricted income fund to account for situations where a donor or grant provider requires that a donation or grant must be spent on a particular purpose or where funds have been raised for a particular purpose. All other funds are unrestricted income funds.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

1.5 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Assets for distribution are recognised only when distributed. Assets given for use by the Charity are recognised when receivable. Stocks of undistributed donated goods are not valued for balance sheet purposes.

Grant income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1.6 Resources expended

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that results in the payment being unavoidable.

· Costs of generating funds are those costs incurred in trading activities that raise funds.

· Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with the constitutional and statutory requirements.

Costs for charitable activities are recognised when the liability is incurred.

1.7 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Software 10% straight line

1.8 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Capitalisation of fixed assets

Tangible fixed assets are capitalised at original cost of acquisition. Donated tangible fixed assets which do not have a cost to the Charity are capitalised at their current value at the date of donation.

Lodges 4% straight line

Lodge and office equipment 25% straight line

Computers 25% reducing balance

Motor vehicles 25% reducing balance

Scotty's Little Soldiers Trading Limited

Fixtures and fittings 15% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in the statement of financial activities.

1.9 Impairment of Fixed Assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.10 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.11 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.12 Financial instruments

The Charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.13 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.14 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.15 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.16 Taxation

Scotty's Little Soldiers Trading Limited

The tax expense represents the sum of the tax currently payable and deferred tax.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

Deferred tax

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

1.17 Judgements and key sources of estimation uncertainty

Scotty's Little Soldiers Trading Limited

In the application of the company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations and gifts	596,901	-	596,901	562,434	11,210	573,644
Legacies	48,988	-	48,988	-	-	-
Grants	32,000	470,155	502,155	33,057	399,368	432,425
Corporate	176,678	53,500	230,178	58,133	53,000	111,133
Overwatch	33,333	-	33,333	38,827	-	38,827
Total income	887,900	523,655	1,411,555	692,451	463,578	1,156,029

3 Fundraising & trading

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Fundraising events	56,814	-	56,814	80,088	-	80,088
Corporate fundraising	163,863	-	163,863	123,882	72,889	196,771
Other Income	9,891	-	9,891	4,710	-	4,710
Trading Activities	48,347	-	48,347	56,466	-	56,466
Total income	278,915	-	278,915	265,146	72,889	338,035

4 Cost of generating funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations, grants and legacies	45,627	-	45,627	48,463	16,339	64,802
Team costs	162,081	600	162,681	118,745	4,271	123,016
Share of support costs	268,127	-	268,127	59,023	-	59,023
Fundraising and publicity	475,835	600	476,435	226,231	20,610	246,841
Trading activities	35,413	-	35,413	59,870	-	59,870
Total expenditure	511,248	600	511,848	286,101	20,610	306,711

This expenditure represents the costs to the Group of raising funds via our core income streams of grants, corporate, donations and fundraising.

5 Charitable activities

	Smiles Programme	Strides Programme	Support Programme	Families Central Programme	Total	Total
	2024	2024	2024	2024	2024	2023
	£	£	£	£	£	£
Team costs	59,117	65,128	112,518	4,701	241,464	199,448
Beneficiary gifts & vouchers	67,351	-	-	-	67,351	48,262
Beneficiary events	10,893	-	40,120	-	51,013	159,048
Respite breaks	160,677	-	-	-	160,677	158,777
Bereavement resources	8,466	8,992	2,416	4,201	24,075	43,398
	306,504	74,120	155,057	8,902	544,580	608,933
Grant funding of activities (see note 6)	-	45,775	-	-	45,775	43,991
Share of support costs (see note 7)	177,094	101,945	156,634	8,849	444,522	591,777
	483,598	221,840	311,691	17,751	1,034,877	1,244,701
Analysis by fund						
Unrestricted funds	241,370	110,587	169,041	11,873	532,871	646,951
Restricted funds	242,228	111,253	142,647	5,878	502,006	597,750
	483,598	221,840	311,688	17,751	1,034,877	1,244,701

For the year ended 31 December 2023

	Smiles Programme	Strides Programme	Springboard Programme	Support Programme	Families Central Programme	Total	Total
	2023	2023	2023	2023	2023	2023	2022
	£	£	£	£	£	£	£
Team costs	59,085	41,060	16,391	77,978	4,934	199,448	196,615
Beneficiary gifts & vouchers	48,262	-	-	-	-	48,262	46,168
Beneficiary events	90,883	26,968	-	41,197	-	159,048	104,498
Respite breaks	158,777	-	-	-	-	158,777	134,848
Beneficiary bereavement resources	4,283	11,353	322	13,173	14,267	43,398	18,698
	361,290	79,381	16,713	132,348	19,201	608,933	500,827
Grant funding of activities (see note 6)	-	28,310	15,681	-	-	43,991	45,268
Share of support costs (see note 7)	171,948	119,492	47,701	226,927	14,359	580,427	463,314
Share of governance costs (see note 7)	3,362	2,337	933	4,437	281	11,350	12,156
	536,600	229,520	81,028	363,712	33,841	1,244,701	1,021,565
Analysis by fund							
Unrestricted funds	256,148	114,687	49,994	206,615	19,507	646,951	520,322
Restricted funds	280,452	114,833	31,034	157,097	14,334	597,750	501,243
	536,600	229,520	81,028	363,712	33,841	1,244,701	1,021,565

6 Grants paid

	Strides Programme £	Total 2024 £	Total 2023 £
Grants to individuals:			
Beneficiaries' grants	45,775	45,775	43,991
	45,775	45,775	43,991

7 Support costs

	Support costs £	Governance costs £	Total 2024 £	Allocation basis	Support costs £	Governance costs £	Total 2023 £
Team costs	467,673	-	467,673	Time spent	416,629	-	416,629
Depreciation	86,181	-	86,181	Asset usage	49,521	-	49,521
Other office costs	81,569	-	81,569	IT usage	106,974	-	106,974
Premises expenses	20,316	-	20,316	Floor space	30,654	-	30,654
Marketing	23,976	-	23,976	Content objective	25,817	-	25,817
Insurance	4,034	-	4,034	Team costs	4,240	-	4,240
Bank charges	845	-	845	Income split	292	-	292
Vehicle costs	2,909	-	2,909	Car usage	5,323	-	5,323
Auditors' remuneration – for audit	-	11,472	11,472	Legal requirement	-	11,350	11,350
Legal fees	-	13,674	13,674	Team costs for payroll	-	-	-
	687,503	25,146	712,649		639,450	11,350	650,800
Analysed between:							
Fundraising	268,127	-	268,127		59,023	-	59,023
Charitable activities	419,377	25,146	444,522		580,427	11,350	591,777
	687,503	25,146	712,649		639,450	11,350	650,800

8 Taxation

	Group 2024	Group 2023	CIO 2024	CIO 2023
	£	£	£	£
Origination and reversal of timing differences	-	785	-	-
	<u>-</u>	<u>785</u>	<u>-</u>	<u>-</u>

9 Trustees

None of the trustees of the CIO or group (or any persons connected with them) other than set out below received any remuneration during the year or the prior year.

During the year, no expenses were paid to the trustees or those closely connected to trustees (2023 - £Nil).

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	19	23
	<u>19</u>	<u>23</u>
Employment costs	2024	2023
	£	£
Wages and salaries	747,977	656,078
Social security costs	74,705	59,576
Pension costs	15,989	14,037
	<u>838,671</u>	<u>729,691</u>

The total employee benefits of the key management personnel for the Charity were £338,980 (2023 - £174,289).

The number of employees whose annual remuneration was £60,000 or more were:

	2024 Number	2023 Number
£60,001 - £70,000	<u>1</u>	<u>1</u>

Total settlements made in termination of employment:

2024	2023
<u>£20,091</u>	<u>-</u>

11 Intangible fixed assets

GROUP	Software £
Cost	
At 1 January 2024	51,365
Additions	<u>-</u>
At 31 December 2024	<u>51,365</u>
Amortisation and impairment	
At 1 January 2024	12,671
Amortisation charged for the year	<u>5,136</u>
At 31 December 2024	<u>17,807</u>
Carrying amount	
At 31 December 2024	<u>33,558</u>
At 31 December 2023	<u>38,695</u>

CIO	Software £
Cost	
At 1 January 2024	48,965
Additions	<u>-</u>
At 31 December 2024	<u>48,965</u>
Amortisation and impairment	
At 1 January 2024	12,191
Amortisation charged for the year	<u>4,896</u>
At 31 December 2024	<u>17,087</u>
Carrying amount	
At 31 December 2024	<u>31,878</u>
At 31 December 2023	<u>36,774</u>

12 Tangible fixed assets

GROUP	Lodges	Furniture, fixtures & equipment	ICT Equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 January 2024	779,039	25,596	42,382	25,813	872,830
Additions	-	-	6,954	-	6,954
Disposals	-	-	(350)	-	(350)
Impairment	(39,500)	-	-	-	(39,500)
At 31 December 2024	739,539	25,596	48,986	25,813	839,934
Depreciation					
At 1 January 2024	250,036	18,219	21,573	17,180	307,008
Charge for the year	29,582	3,274	6,891	2,158	41,905
Eliminated on disposal	-	-	(153)	-	(153)
At 31 December 2024	279,618	21,493	28,311	19,338	348,760
Carrying amount					
At 31 December 2024	459,921	4,103	20,674	6,475	491,174
At 31 December 2023	529,002	7,377	20,808	8,633	565,821

CIO	Lodges	Furniture, fixtures & equipment	ICT Equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 January 2024	779,038	20,786	42,382	25,813	868,020
Additions	-	-	6,954	-	6,954
Disposals	-	-	(350)	-	(350)
Impairment	(39,500)	-	-	-	(39,500)
At 31 December 2024	739,539	20,786	48,986	25,813	835,125
Depreciation					
At 1 January 2024	250,036	14,056	21,573	17,180	302,845
Charge for the year	29,582	3,177	6,891	2,158	41,808
Eliminated on disposal	-	-	(153)	-	(153)
At 31 December 2024	279,618	17,233	28,311	19,338	348,760
Carrying amount					
At 31 December 2024	459,921	3,554	20,675	6,475	490,624
At 31 December 2023	529,002	6,731	20,809	8,633	565,174

13 Fixed asset investments

	2024 £	2023 £
Investments in trading subsidiaries	3	3
Movements in fixed asset investments		Shares £
Cost or valuation as at 1 January 2024 and 31 December 2024		3
Carrying amount as at 1 January 2024 and 31 December 2024		3

Details of the group's subsidiaries at 31 December 2024 are as follows:

Name of undertaking	Country of incorporation or residency	Nature of business	Class of shareholding	% Held	
				Direct	Indirect
Scotty's Little Soldiers Trading Limited (reg 07667490)	United Kingdom	Trading company	Ordinary	100.00	-
Scotty's Little Soldiers (reg 1136854)	United Kingdom	Unincorporated charity	N/A	N/A	N/A

A summary of the subsidiaries performance and assets is shown below:

	Trading 2024 £	Charity 2024 £	Trading 2023 £	Charity 2023 £
Income	48,347	-	56,466	1,438,490
Expenditure	(33,904)	-	(60,625)	(1,491,542)
	14,443	-	(4,159)	(53,052)
Donations to parent Charity	(818)	-	(137)	-
Tax on profit	-	-	(785)	-
Surplus/(deficit)	13,625	-	(5,081)	(53,052)
Net assets/(liabilities)	10,428	-	(3,197)	-

At 31 December 2023, the net assets were transferred from Charity to the CIO. During 2024, the old Charity (reg 1136854) was removed from the register on 1st November 2024.

14 Financial Instruments

	2024	2023
	£	£
GROUP		
Carrying amount of financial assets		
Cash at bank and in hand	571,021	481,688
Debtors measured at amortised cost	469,318	371,915
	<u>1,040,339</u>	<u>853,603</u>
Carrying amount of financial liabilities		
Creditors measured at amortised cost	<u>103,420</u>	<u>145,069</u>
CIO		
Carrying amount of financial assets		
Cash at bank and in hand	567,329	477,217
Debtors measured at amortised cost	488,984	402,797
Equity instruments measured at cost less impairment	3	3
	<u>1,056,316</u>	<u>880,017</u>
Carrying amount of financial liabilities		
Creditors measured at amortised cost	<u>101,480</u>	<u>135,946</u>

Note: 2023 has been restated to include cash at bank and in hand balance and CIO creditors

15 Stocks

	Group 2024	Group 2023	CIO 2024	CIO 2023
	£	£	£	£
Finished goods and goods for resale	26,113	29,768	-	-

16 Debtors

	Group 2024	Group 2023	CIO 2024	CIO 2023
	£	£	£	£
Amounts falling due within one year:				
Trade debtors	46,937	-	46,937	-
Other debtors	37,484	47,700	58,351	80,039
Accrued income	304,874	244,124	304,874	244,124
Prepayments	<u>78,822</u>	<u>80,091</u>	<u>78,822</u>	<u>78,634</u>
	<u>468,117</u>	<u>371,915</u>	<u>488,984</u>	<u>402,797</u>

17 Creditors: amounts falling due within one year

	Group 2024	Group 2023	CIO 2024	CIO 2023
	£	£	£	£
Trade creditors	74,217	105,416	73,977	100,464
Other creditors	15,503	20,852	15,503	20,852
Corporation tax	-	-	-	-
Accruals and deferred income	<u>13,700</u>	<u>18,801</u>	<u>12,000</u>	<u>14,630</u>
	<u>103,420</u>	<u>145,069</u>	<u>101,480</u>	<u>135,946</u>

18 Retirement benefit schemes

The subsidiary Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £15,989 (2023 - £14,037).

19 Restricted funds

	Balance at 1 January 2024	Incoming Resources	Resources expended	Transfers	Balance at 31 December 2024
	£	£	£	£	£
Help Their Children Smile	100,450	363,350	(235,645)	(963)	227,192
Bereavement Support Resources	68,356	95,538	(126,154)	(1,252)	36,487
Educational Support and Resources	277,884	54,067	(124,670)	(674)	206,606
Supporting Bereaved Young Adults	6,688	10,000	(15,405)	(257)	1,025
Voice of Bereaved Military Children	1,023	700	(732)	(65)	925
	454,396	523,655	(502,606)	(3,211)	472,235

Help Their Children Smile – This funding has been provided by a number of funders in order to provide respite breaks, gifts at poignant times of the year and put on events to encourage bereaved military children to have fun and smile again and to help ensure they do not feel alone in their grief.

Bereavement Support Resources – This funding has been provided by a number of funders in order to provide 1:1 Support sessions, bereavement resources and attend events which allow bereaved military children and young people to remember their parent who has died, cope with the effects of bereavement, promote emotional wellbeing and to reduce any feelings of isolation.

Educational Support and Resources – This funding has been provided by a number of funders in order to provide educational support, school year group transitions and grants to partake in skill building activities to bereaved military children to boost their confidence and self-esteem, to promote self-development and learning opportunities and to ensure they are not disadvantaged because of their bereavement.

Supporting Bereaved Young Adults – This funding has been provided by a number of funders in order to provide grants to partake in skill building activities, a podcast and support to bereaved military young adults (aged from 18-25) to promote self-development and learning opportunities, provide resources to help them cope with the effects of their bereavement and to offer them opportunities to remember their parent who has died.

Voice of Bereaved Military Children - This funding has been provided by a number of funders and allows our bereaved military children and young adults to partake in discussions and activities to help us understand what services and offerings we can provide to best support them throughout their bereavement and ensure they are not disadvantaged as a result of it.

The transfers relate to when restricted funds have been utilised to fund assets which are not required to be held in our restricted funds. Transfers were also made between the allocation of our support costs over the project funds to ensure they are best meeting their objectives.

Prior Year Analysis of Funds

	Balance at 1 January 2023	Incoming Resources	Resources expended	Transfers	Balance at 31 December 2023
	£	£	£	£	£
Help Their Children Smile	54,155	254,686	(285,669)	77,277	100,449
Bereavement Support Resources	90,942	161,327	(151,000)	(32,914)	68,355
Educational Support and Resources	252,071	99,586	(138,496)	64,722	277,883
Supporting Bereaved Young Adults	59,168	19,124	(29,574)	(42,031)	6,687
Voice of Bereaved Military Children	7,634	1,744	(13,621)	5,265	1,022
	463,970	536,467	(618,360)	72,319	454,396

20 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 January 2023	Incoming Resources	Resources expended	Balance at 1 January 2024	Incoming Resources	Resources expended	Balance at 31 December 2024
	£	£	£	£	£	£	£
Overwatch	-	38,828	(38,828)	-	33,333	(33,333)	-
	-	38,828	(38,828)	-	33,333	(33,333)	-

The Overwatch programme is a subscription-based programme available to its members and supporters who have exclusive access to Scotty's additional content. The designated funds during the year were spent on Families programmes.

21 Group analysis of net assets between funds

	Unrestricted 2024	Restricted 2024	Total 2024	Unrestricted 2023	Restricted 2023	Total 2023
	£	£	£	£	£	£
Fund balances at 31 December 2024 are represented by:						
Intangible fixed assets	18,438	15,120	33,558	21,415	17,280	38,695
Tangible assets	483,604	7,569	491,173	555,730	10,091	565,821
Net current assets	512,286	449,546	961,832	311,277	427,025	738,302
	1,014,328	472,235	1,486,563	888,422	454,396	1,342,818

22 The charitable activities have been supported by the following donors

We are very grateful to our supporters and donors who have so generously funded our work. These are acknowledged under the terms and conditions of the following grants and donations:

Funder	Value
Veterans Foundation	£200,000
Forces Support	£96,000
Annington	£50,000
Lloyds Patriotic Fund	£35,000
Army Benevolent Fund	£35,000
Lest We Forget Association	£21,466
The National Lottery	£20,000

23 Related party transactions

Scotty’s Little Soldiers CIO owns 100% of Scotty’s Little Soldiers. On the 31 December 2023, the transfer of all assets and liabilities were made from Scotty’s Little Soldiers (charity registration number 1136584) to this entity.

As at 31 December 2024, Scotty’s Little Soldiers Trading Limited owed Scotty’s Little Soldiers £23,185 (2023-£35,443) in respect of a loan provided for the purchase of merchandise and paid expenses. Interest was charged and paid on this loan totalling £511 for the year. A strategic plan is in place to ensure that Trading pays the loan off to Charity over the course of the next few years. This loan was transferred to Scotty’s Little Soldiers CIO as part of the transfer of all assets and liabilities and the loan will continue to be paid off as planned.

24 Cash generated from operations

	2024	2023
	£	£
Surplus/(deficit) for the year	143,745	(58,133)
Adjustments for:		
(Profit)/Loss on disposal of tangible fixed assets	(22)	529
Amortisation and impairment of intangible assets	5,136	5,136
Depreciation and impairment of tangible fixed assets	81,405	44,267
Interest received	(6,219)	(1,728)
Movements in working capital:		
(Increase)/decrease in stocks	3,656	19,210
(Increase)/decrease in debtors	(96,202)	40,871
Increase/(decrease) in creditors	(41,649)	104,816
Cash generated from operations	89,848	154,968

THANK YOU FOR YOUR SUPPORT

We’re so grateful to everyone who’s stood beside us this year — from our incredible fundraisers and supporters to the amazing organisations whose grants and partnerships help us keep Scotty’s promise to bereaved British Forces children and young people. **The following funders and corporates have played a special part in making that possible:**

OUR FUNDERS

GRANTS

- › Veterans’ Foundation
- › Forces Support
- › Armed Forces Covenant Fund Trust
- › Lloyd’s Patriotic Fund
- › Lest We Forget Association
- › Army Benevolent Fund
- › Army Central Fund
- › National Lottery Community Fund
- › The Childwick Trust
- › Royal Navy & Royal Marines Charity
- › Artemis Charitable Foundation
- › The Joron Charitable Trust
- › Trinity House Maritime Charity
- › Advanta Foundation
- › Dame Vera Lynn Charitable Trust
- › Giving Days
- › Dandia Charitable Trust
- › Kristina Martin Charitable Foundation
- › Makers of Playing Cards Charity
- › PB Coffey & Family Charitable Trust
- › Fowler Smith & Jones Trust
- › RAF Music Charitable Trust

CORPORATE

- › Aiimi
- › Amazon
- › Annington Homes
- › Aurora
- › Awake Watches
- › BAE Systems
- › BBS Law
- › BDO
- › Boom Construction
- › Cadent Gas
- › Calteq
- › CME Group
- › Collins Aerospace (Actuation Systems)
- › CXC Consulting
- › Experian
- › Farley Hospital
- › FNH
- › Forcewear
- › Forces Transition Group
- › Fortis Vision
- › Gough’s Solicitors
- › Greenergy International
- › Integrated Estate Management
- › Irwin Mitchell
- › JD2E
- › Kinected Solutions
- › Lazarus Consultancy
- › Legal & General Modular Homes
- › London Biggin Hill Airport
- › Mace
- › MUJV
- › NFU Mutual
- › Next PLC
- › North Oakley Sporting Club
- › Northern Trust
- › Ocado
- › OCS Group
- › One Financial Solutions
- › Osborne Clarke
- › Pro Facilities
- › Project Furniture
- › Rail Delivery Group
- › Skipton Building Society
- › South Western Railway
- › UK Power Networks
- › Vectra AI
- › Vinci Construction
- › West Midlands Railway
- › ZE Global
- › Zertus UK

PO Box 1273,
King's Lynn DO,
PE30 9HD

0800 092 8571

www.scottyslittlesoldiers.co.uk

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