

**Report of the Trustees and**  
**Financial Statements For The Year Ended 31 December 2023**  
**for**  
**Scottish Children's Lottery Trust**

Robb Ferguson  
Chartered Accountants & Statutory Auditors  
Regent Court  
70 West Regent Street  
Glasgow  
G2 2QZ

**Scottish Children’s Lottery Trust**

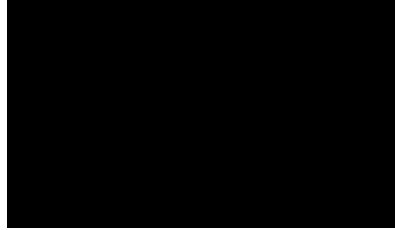
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**For The Year Ended 31 December 2023**

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**Scottish Children's Lottery Trust**

**Reference and Administrative Details**  
**For The Year Ended 31 December 2023**

**TRUSTEES**



**PRINCIPAL ADDRESS**

272 Bath Street  
Glasgow  
G2 4JR

**REGISTERED CHARITY  
NUMBER**

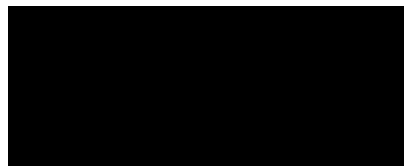
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**AUDITORS**

Robb Ferguson  
Chartered Accountants & Statutory Auditors  
Regent Court  
70 West Regent Street  
Glasgow  
G2 2QZ

**EXTERNAL LOTTERY  
MANAGER**

MBC ELM Limited  
272 Bath Street  
Glasgow  
G2 4JR



**Scottish Children's Lottery Trust**

**Report of the Trustees**  
**For The Year Ended 31 December 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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 trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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).

**ACHIEVEMENT, PERFORMANCE AND OBJECTIVES**

**Foreword from the Chair**

It is with great pleasure that I welcome you to the 2023 Trustee Report for the Scottish Children's Lottery Trust. This is my final year as Chair of the Trust and the challenges facing so many young people are arguably greater now than they have been in living memory.

As we reflect on the past year, which was marked by many successes and no shortage of challenges, I am delighted to share with you the significant strides we have taken in transforming the lives and fostering positive change for the children and young people of Scotland. We have now raised and distributed over £8m to good causes since 2016 which has supported almost 200,000 children and young people.

The year 2023 has been a testament to our commitment to turning impact into inspiration, and I am proud to report on three key milestones where the support, through the Scottish Children's Lottery, has made a profound difference.

In the first quarter of the year, our Cost-of-Living funding initiative continued where it left off at the end of 2022 and provided a lifeline to charities across Scotland, channelling funding towards alleviating the challenges faced by children, young people and their families grappling with the increasing cost of essentials. This initiative aimed to ensure that we helped as many children and young people as possible to minimise the impact of them having to compromise on their well-being due to the economic pressures of our time. The Cost-of-Living Fund managed to support over 22,000 children and young people.

During the summer months, our Funding Window saw an unprecedented response with over 250 applications, reflecting the remarkable dedication of charities across Scotland. In a landscape where almost all applications were fundable, the demand for support was inspiring, yet presented a unique challenge. With requests totalling over £3.5 million, we faced the daunting task of making impactful decisions in the face of such overwhelming need.

The initial response was to support 51 charities, committing £300,000 into projects which promoted education, health, skills, and social development. This funding not only empowered these organisations to continue their vital work but also created a ripple effect of positive change within communities.

As winter approached, our final funding distribution of the year reinforced our dedication to supporting those on the front lines of addressing the pressing needs of children and young people, with a further £290,000 distributed to 45 charities.

In addition to these impactful funding initiatives, we proudly supported The Sunday Mail Young Scot Awards, championing the Community Award. This recognition highlights the outstanding contributions of young people in their communities, emphasising the positive impact that individuals can make when given the support and recognition they deserve.

**Scottish Children's Lottery Trust**

**Report of the Trustees**  
**For The Year Ended 31 December 2023**

As we draw the curtains on another impactful year for the Scottish Children's Lottery Trust, I am filled with gratitude and admiration as over £8 million has now been raised since the inception of the Charity, a testament to the unwavering commitment of our players to the well-being and development of Scotland's children and young people. This significant milestone is not just a number; it represents countless lives touched, dreams realised, and futures brightened. It is a reflection of the power of collective action and the generosity of those who believe in the potential of every child and young person in Scotland.

Behind this achievement are the remarkable charities that day in and day out, deliver transformative work on the ground. To you, the dedicated individuals and organisations tirelessly working to improve the lives of children and young people across Scotland, I extend my deepest thanks. Your passion, resilience, and unwavering commitment are the driving force behind the positive impact we continue to make together.

I would also like to express my gratitude to the Board of Trustees of the Scottish Children's Lottery Trust as it is through your collective efforts that we navigate challenges, make impactful decisions, and ensure that the trust remains a beacon of hope for those in need. Towards the end of the year under review [REDACTED] stepped down by rotation. [REDACTED] was one of the founder Trustees, joining us in 2016. I am enormously grateful to [REDACTED] for her commitment and for wise counsel over many years. As part of the succession plan [REDACTED] and [REDACTED] have joined the Trust. Both bring a wealth of grant making and charity experience to our Board, we are fortunate to have them join us. I am pleased to announce that the Trustees have agreed to appoint [REDACTED] as my successor effective later this year. The Trust will be in good hands.

To those who play the Scottish Children's Lottery, your support is the heartbeat of our mission. Without you, there would be no funding, no transformative projects, and no positive change for the children and young people of Scotland. Your commitment to making a difference is the catalyst for the stories of success and inspiration that fill these pages. Thank you for being the cornerstone of our shared vision for a brighter future.

Let us carry the spirit of collaboration, compassion, and hope into the future as together, we will continue to turn impact into inspiration and building a legacy of positive change for generations to come.

Thank you for your continued support.

[REDACTED] Chair of Scottish Children's Lottery Trust

## **Scottish Children's Lottery Trust**

### **Report of the Trustees** **For The Year Ended 31 December 2023**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **From Highlands to Lowlands**

In 2023 the Scottish Children's Lottery has contributed a funding award surpassing £657,000, benefitting a total of 117 charities and offering support to nearly 50,000 children and young people. The impact of these funds resonated across the entire expanse of Scotland. It's important to acknowledge that some charities received multiple funding awards or undertook projects spanning various regions, explaining the disparity between the total grant awards and the number of activities conducted throughout the country.

Eight grant awards went to charities that were completing activities that were classed as Scotland wide.

<b>Local Authority</b>	<b>Number of Awards in Local Authority</b>
Aberdeen City	5
Aberdeenshire	5
Angus	1
Argyll and Bute	3
Borders	8
Clackmannanshire	5
Dumfries and Galloway	5
Dundee City	8
East Ayrshire	7
East Dunbartonshire	1
East Lothian	5
East Renfrewshire	4
Edinburgh City	21
Falkirk	4
Fife	9
Glasgow	31
Highland	9
Inverclyde	2
Midlothian	8
Moray	4
North Ayrshire	8
North Lanarkshire	9
Orkney	0
Perth and Kinross	3
Renfrewshire	3
Shetland	1
South Ayrshire	8
South Lanarkshire	6
Stirling	7
West Dunbartonshire	2
West Lothian	6
Western Isles	2
Scotland Wide	8

##### **From Stress to Smiles**

##### **Honeypot Dallegles Scottish Adventure**

Honeypot Children's Charity supports children aged 5-12 who are undertaking a surrogate adult role caring for a loved one, providing a programme of early intervention services and support that address the challenges commonly faced by young carers, including stress and anxiety, poor confidence and low self-esteem, social isolation, and educational underperformance.

## **Scottish Children's Lottery Trust**

### **Report of the Trustees** **For The Year Ended 31 December 2023**

In 2023 Honeypot fulfilled a long-held goal to bring Honeypot's services to young carers in Scotland with the opening of Honeypot Dalleagles, their first Respite House in Scotland, set in an idyllic countryside location just outside of New Cumnock in East Ayrshire.

Honeypot were thrilled to receive a grant of £10,000 from the Scottish Children's Lottery Trust in July 2023, to fund the first ever two respite breaks at Honeypot Dalleagles. The funding allowed 24 young carers from Edinburgh and East Dunbartonshire to enjoy a fun filled weekend away from their stressful responsibilities at home.

The breaks included 'driving' the giant combine harvester and petting Wallabies and Llamas at Head's of Ayr Farm Park and negotiating the maze at Dumfries House, as well as Quiz and Movie Nights and the opportunity to showcase talents at the 'Dalleagles's Got Talent' event.

Eleven-year-old [REDACTED], who attended the first break in September, helps care for her mum [REDACTED], who is undergoing Chemotherapy Treatment for Cancer. For two years, [REDACTED] has helped with everything from feeding and walking the dog, to doing the grocery shopping. [REDACTED] is unable to have sleepovers at home, so getting the opportunity to have a sleepover with five other girls all weekend was a real treat! [REDACTED] told staff 'I was proud because I stayed away from home for the first time' and was full of excitement sharing stories of her adventures with her mum on her return home. [REDACTED] said she was thrilled that [REDACTED] and other young carers have a house specifically for them, the first of its kind!

[REDACTED], a Young Carers Project Worker from Space Young Carers in Edinburgh, attended the first break and stated:

'Honeypot Dalleagles is an absolutely perfect environment for children. I particularly enjoyed the nurturing environment our young carers were able to experience. Each child had the most amazing experience on this residential and are already talking excitedly about returning next year!'

[REDACTED], Dalleagles Operations Manager stated:

'The children loved the diverse range of activities provided and the fun of having a sleepover with other young carers and chilling out! We are so grateful to the Scottish Children's Lottery Trust for providing the funding to allow our first ever respite breaks in Scotland to take place'.

## **Routes to Resilience**

### **Empowering Youth Through SCLT Support**

At The Scottish Children's Lottery Trust, we take pride in championing impactful initiatives that make a tangible difference in the lives of young people. One such endeavour that we've had the privilege to support is the Routes programme, by Scottish Families Affected by Drugs and Alcohol.

With a grant award of £15,000 in late 2022, and activities delivered throughout 2023, Routes - the young person's service in East and West Dunbartonshire - has flourished into a beacon of hope for 12-26 year-olds grappling with the challenges of familial substance use. We are delighted to share the journey and accomplishments of this transformative program.

### **Connecting Hearts and Building Futures**

Routes recognises the unique struggles young people face when dealing with family members' substance use. The program addresses issues of low self-esteem, stigma, and social isolation, providing a vital support system that fosters understanding and connection. Through our funding, Routes has not only expanded its reach but has also gained recognition and support from external entities.

## **Scottish Children's Lottery Trust**

### **Report of the Trustees** **For The Year Ended 31 December 2023**

#### **Empowering Voices, Changing Lives**

Our support culminated in the Routes young people being featured at the Cash for Kids Christmas Ball. [REDACTED] eloquently spoke to an audience of 400, shedding light on how Routes has been instrumental in reshaping their lives. The ripple effect was immediate - businesses reached out, expressing a desire to contribute to this vital cause, significantly raising the program's profile.

#### **Growing Opportunities, Changing Horizons**

In January 2023, the Scottish Government announced a £3.87 million investment over the next four years for the "Grow Your Own Routes" initiative. This substantial backing will enable Routes to expand its footprint across five additional areas in Scotland, with a focus on collaboration and knowledge-sharing. Young people from Routes actively participate in this national development program, offering their insights and experiences.

#### **Fostering Connections and Creating Memories**

Routes has facilitated 363 group activities, empowering young people to choose activities that contribute to their personal growth. From a 6-week cooking course to football training and art classes, these experiences have not only built skills but also created lasting memories. Our funding has played a pivotal role in ensuring these activities cater to the unique needs and preferences of the young participants.

#### **Education, Awareness, and Transformation**

The pandemic heightened anxiety among young people, making reintegration into social activities challenging. Routes adapted, moving to smaller, more intimate groups focused on health and well-being. Through drug and alcohol awareness sessions, the program has equipped young people with the knowledge to make informed choices, combating peer pressure and building resilience.

#### **Supporting Dreams, Building Futures**

Currently, 54 young people on the Routes caseload receive ongoing support for education, training, and employment. Our funding has enabled Routes to support age 16+ participants into positive destinations, including college, training programs, and employment.

From empowering young voices to fostering connections and supporting education and employment goals, we are inspired by the resilience of young people and the positive change they can achieve when provided with the right resources and support. The Routes program exemplifies the transition "From Impact to Inspiration," showcasing the profound influence such initiatives can have on the lives of those they touch.

#### **Melodies of Hope - Inspiring Stories from Big Noise Scotland**

Sistema Scotland (est. 2008) is the charity that delivers the Big Noise social change and music education programmes, working with over 3,500 children and families to improve lives and strengthen communities across Scotland.

Its immersive and long-term Big Noise programmes use music and nurturing relationships to help children and young people fulfil their potential. The programmes are based in targeted communities of identified need; Big Noise Raploch and Fallin (Stirling), Big Noise Govanhill (Glasgow), Big Noise Torry (Aberdeen), Big Noise Douglas (Dundee) and Big Noise Wester Hailes (Edinburgh).

At Big Noise, the orchestra becomes a community which supports young people to gain an invaluable range of life skills. Independent evaluation shows that Big Noise supports children to improve their learning, wellbeing and confidence, bringing communities together and paving the way for positive futures. The programmes are delivered by inspirational staff musicians who act as role models and mentors and foster supportive long-term relationships.



## **Scottish Children's Lottery Trust**

### **Report of the Trustees** **For The Year Ended 31 December 2023**

Big Noise Govanhill was launched in Glasgow in 2013 and the programme currently engages around 1250 participants. This includes babies and toddlers in Baby Noise, and nursery and primary school-aged children at its partner primary schools, St Bride's, Holy Cross, Annette Street and Cuthbertson, as well as older pupils from Holyrood Secondary School and Shawlands Academy. Big Noise also runs a community orchestra enabling adults within the community to learn an instrument and perform together and provides volunteering opportunities.

Big Noise Govanhill received a grant of £5,000 from the Scottish Children's Lottery Trust in June 2023 to support the delivery of the Big Noise Govanhill After-school club which is engaging over 200 children aged from 7 to 17 each week, during term time of the school year September 2023 - June 2024.

Participants attend the after-school programme for approx. 2 hours up to 4 times per week on a voluntary basis making friends across the community and developing teamwork, commitment, perseverance and confidence through both practice and performing together.

"Most families in the area are on low incomes and we can't afford extracurricular activities for our children, so to have this programme where they learn music and get healthy snacks is just amazing."

Parent of Big Noise Govanhill participant

All participants are learning an orchestral instrument, playing together in their instrument sections and graded orchestras, as well as singing in choirs and learning through general musicianship sessions. They access lots of opportunities to develop experience and confidence by performing to audiences large and small, ably supported by the skilled, compassionate staff team. On Saturday 2 December 2023 Big Noise Govanhill participants performed side-by-side with the Royal Scottish National Orchestra at Glasgow Royal Concert Hall, an inspirational experience for all involved.

"Big Noise has impacted my life but without me realising. It's definitely sent me in a different direction than I would've gone if I didn't attend, a better direction, I think."

Big Noise Govanhill participant

#### **Brighter Futures, Stronger Communities - Empowering Youth in Wester Hailes**

Scottish Children's Lottery Trust supports Wester Hailes Youth Agency, providing a vital safe refuge to Young People in the Wester Hailes area.

Life as a young person in the modern world can be difficult to navigate at the best of times, situations at home or elsewhere can leave many feeling alone and afraid to open up. Over the last year, the Scottish Children's Lottery have had the privilege of working closely with the Wester Hailes Youth Agency, a charity which supports young people from ages 8-25 living in the Wester Hailes area and its surrounding communities. They believe all young people deserve equal opportunities to learn and grow regardless of ability or background and have carried out magnificent work in the last 12 months to improve the lives of the local youth.

The Scottish Children's Lottery Trust was delighted to support the charity to allow it to continue its fine work with £7,500 donated in September 2022 towards their Junior Drop in Provision, an initiative that seeks to provide young people with a safe space to escape their problems for a little while and build new relationships with others. Young people also have the chance to take part in fun activities while learning valuable life skills along the way.

As a result of the current cost of living crisis the charity has seen a growing trend in the number of young people struggling to access basic essentials like food and toiletries. To combat the issue, the charity regularly provides food and drink to all who attend and have also began running cooking lessons within each session. With two drop-in sessions every week, they also supply a whole range of activities from team building exercises to arts and crafts, table tennis, pool and much more, while also carrying out important activities such as anti-bullying week.

## **Scottish Children's Lottery Trust**

### **Report of the Trustees** **For The Year Ended 31 December 2023**

Every young person is different and many who visit the drop-ins for the very first time can often be shy or apprehensive about the new social setting, youth workers at the agency recognise this and look to build trust with every individual. They discuss and offer support on issues that are weighing them down at home, school, or work, ensuring every young person who walks through the door knows they will be welcomed by staff who care and want to help is at the heart of what they do.

The result of this is that once they walk back out the door, they leave feeling vastly more confident in themselves and can go out socialise with new people, furthermore, they felt supported enough to ask for help from others whenever they need it. Most importantly however, the Wester Hailes Youth Agency have created an environment where young people feel they belong.

"We received a grant for £7,500 from the Scottish Children's Lottery towards our Junior Drop In Provision for young people aged 8-11. The grant enabled us to deliver an engaging programme of activities for young people and remain responsive to their needs. For example, we saw a growing trend of young people struggling to access basic essentials such as food and toiletries due to the cost of living crisis. We were able to respond and provide food at every Drop In session and run cooking sessions with the young people. We have also offered hygiene packs that include essential toiletries on a no-reason-necessary basis. In evaluations young people reported 83% felt they were more confident, 91% had a better, more positive, view of themselves, 87% made new friends and trusted others, 83% got on better with friends, 78% felt supported to ask for help from people around them, 96% felt like they belonged at the Drop in."

Clare Steen, Fundraising Officer Wester Hailes Youth Agency

#### **Lifeline for Glasgow Families**

##### **Thrive Project**

In August 2019, The Halliday Foundation emerged as a beacon of hope in Glasgow City Centre, offering crucial support to rough sleepers. What began as a grassroots effort, fully financed by personal donations and fundraising, swiftly evolved into a registered charity dedicated to transforming lives. As the world grappled with the challenges posed by the COVID-19 pandemic, The Halliday Foundation adapted its approach, pivoting from street support to addressing the urgent needs of vulnerable households. Recognising the shifting landscape, the charity implemented strategies to support the Scottish Governments Housing First Policy, successfully housing rough sleepers and redirecting their focus towards aiding households with essentials like food parcels, furniture, and household items. Through initiatives such as Pop-Up food banks, Kettle Packs, and the innovative 'Communita' Cafe, The Halliday Foundation ensured that practical needs were met promptly.

However, their commitment extended beyond immediate relief. Understanding the systemic issues perpetuating poverty, The Halliday Foundation pioneered pathways out of hardship. Central to this mission was the Thrive Project, launched three years ago in response to the disproportionate impact of lockdown restrictions on children and families living below the poverty line.

With invaluable support from the Scottish Children's Lottery Trust, the Thrive Project flourished, offering high-quality children's activities and resources aimed at nurturing development and fostering well-being. From baby and toddler groups to parents' workshops, the project has touched the lives of over 100 families weekly, providing a lifeline for those in need.

Monica, a Child Development Officer with over 20 years' experience and the Thrive Project Co-ordinator, attests to its impact: "The Halliday Foundation Children's Thrive Project has been a godsend to some of our families... I have seen a big difference in the confidence of the children." Through home packs filled with resources and furniture to transform houses into homes, the project extends support far beyond the confines of its activities.

At its core, the Thrive Project embodies The Halliday Foundation's commitment to building strong, resilient communities. By creating warm, welcoming spaces where families can connect, learn, and grow together, the project combats social isolation and fosters healthy relationships. Trauma-informed practices, guided by established guidelines, ensure inclusivity and provide a foundation for healing and growth.

## **Scottish Children's Lottery Trust**

### **Report of the Trustees** **For The Year Ended 31 December 2023**

Looking ahead, The Halliday Foundation remains steadfast in its mission to empower families and build futures. With aims ranging from providing wraparound support to battling food poverty through surplus stalls, the charity's holistic approach addresses the multifaceted challenges faced by vulnerable communities. By nurturing the potential within each family and investing in their well-being, The Halliday Foundation continues to redefine what it means to make a difference.

In every activity, workshop, and initiative, The Halliday Foundation exemplifies the power of compassion and community, inspiring hope and transforming lives one family at a time.

#### **Compassionate Connections**

##### **Kindred's Impact on Families in Critical Care**

In the halls of the Royal Hospital for Children and Young People in Edinburgh, Kindred, buoyed by a £6,000 grant from the Scottish Children's Lottery Trust in 2022, embarked on a mission that transcended statistics, delving into the realms of compassion and support for families facing the profound challenges of caring for children with complex health needs.

With a commitment to support 200 families burdened with the highest level of care responsibilities, Kindred's Hospital Team collaborated seamlessly with NHS teams and stakeholders, creating a web of care that extended from the Critical Care Unit to the Simpsons Neonatal Unit. The promise was clear - providing emotional, practical, and financial support to guide families through the maze of services and benefits, especially amid the pressing challenges posed by the cost-of-living crisis.

The impact unfolded in numbers, revealing the reach and depth of Kindred's influence. Over the grant period, 283 families found solace and assistance. Among them, 55 had children with exceptional healthcare needs, 150 grappled with complex disabilities, 21 faced life-limiting conditions, 11 were in the throes of terminal illness, and 46 bore the weight of various other conditions.

Kindred's Hospital Team achieved remarkable milestones, including securing three Neonatal grants, processing 100 Family Fund applications, and raising an astounding £309,000 in income and benefits for families.

The past 12 months witnessed Kindred's Hospital Team forging connections with the Neonatal unit at Simpsons, providing early intervention for babies facing complex medical journeys. Weekly drop-ins at Critical Care became a cornerstone, offering vital support to families at the onset of their challenging journeys. The Spotlight slot in the Hub, facilitated by Edinburgh Children's Hospital Charity, shone a light on Kindred's work, creating new connections and identifying long-term families previously unaware of their services.

Collaboration reached new heights with the filming of Quentin Blake's "Five of Us," a testament to the unity among charity partners, medical teams, and families.

However, Kindred's journey was not without challenges. Unexpected drop-ins tested their agility, prompting the creation of basic packs to ensure readiness. The team weathered emotional storms, leaning on each other for support.

Reflecting on the journey, Kindred acknowledged the learning curve. Feedback from their Critical Care project underscored the need to break down assumptions among staff, who sometimes underestimated the support families required. The team resolved to continue breaking barriers, fostering open communication with nurses, and ensuring parents felt heard and understood.

Kindred's story unfolds as a testament to the power of empathy and collaboration. From impactful statistics to heartfelt anecdotes, the narrative encapsulates a year of transformation, emphasising the enduring need for support and understanding on the challenging road faced by families with children in critical care.

#### **Inclusive Arts, Inclusive Futures**

##### **Cutting Edge Theatre's Role in Scotland**

## **Scottish Children's Lottery Trust**

### **Report of the Trustees** **For The Year Ended 31 December 2023**

Cutting Edge Theatre is one of Scotland's leading small theatre companies based in Edinburgh and have won several Awards for their Inclusion work. With almost 30 years of history, they aim to make a difference in the lives of the people and communities they work with.

Their main objective is to strive for an equitable society and recognise that access to drama experience provides a springboard to positive change and improved wellbeing. They use one of the major strengths of Cutting Edge Theatre - our ability to harness the transformative power of theatre to promote awareness, provoke dialogue, and inspire action.

The Company believe that everyone should have equal access to the performing arts as audience members, participants, and professionals. In 2022 they received £7,500 from the Scottish Children's Lottery Trust towards the cost of their 3-year training Young Company for learning disabled young people aged 18 - 25 in Edinburgh. The Young Company meet weekly for training in acting, voice/singing, movement and acting for camera. They also can access theatre productions, workshops, talks and tours through their partnership with Capital Theatres.

The aim of the Young Company is to give learning disabled young people a taste of the performing arts and learn new skills both on and offstage. There are currently 14 young people who are now in Year 3 and who are working on their first full production which will be staged at the end of June 2024 at the Studio, Festival Theatre.

The company's core work uses drama skills to improve confidence, increase self-esteem and improve communication skills - all of which are incredibly useful in daily living. The Young Company has not only made an impact on the participants and their families but has inspired them to be part of other Arts organisations and projects. The company hope to develop their work in Edinburgh and beyond, enabling others to have the same opportunities. Funding permitting, there will be a second cohort of the Young Company starting in the Autumn of 2024.

"My son has few opportunities to meet like-minded individuals who enjoy drama. When he was younger, he tried to join a drama group, but was often excluded because the group leaders didn't know how to include him, or he was marginalised to minor roles with very brief stage appearances. Cutting Edge has put him and his friends front and centre"

"My daughter has performed in a play for the first time, and learned about sound and lighting. I can't think of any other way she would have had these opportunities. She also uses what's she's learnt to 'act out' problem solving or talk herself into coping with worries when she's at home. I've heard her tell herself "you can do it!"

#### **From Advocacy to Action**

##### **Who Cares? Scotland's Empowering Mission**

The Scottish Children's Lottery Trust granted a funding award of £6,000 in 2022 to Who Cares? Scotland, the organisation championing the rights and well-being of Care Experienced individuals. For 45 years, they've stood independently, amplifying voices and ensuring a vision where each of their members grows up feeling loved, equal, and respected.

Through independent advocacy, they navigate the diverse landscapes of foster care, residential care, and kinship care, fostering a sense of belonging for those with experiences in the care system. The funding contributed to a series of vibrant events and projects that have truly made a difference to those that Who Cares? Scotland support.

From the spirited Love Rally in Glasgow to the fantastic Time to Shine celebration, Care Experienced individuals were given the opportunity to march, laugh, connect and celebrate their unique stories.

The Love Rally served as a passionate call for justice on behalf of Care Experienced individuals. On 23rd of October 2022, during Care Experience week, over 500 people joined a march in Glasgow city centre to put a spotlight on the Care Experienced community. The goal to achieve a lifetime of equality, respect and love for everyone, including those who grow up in care. The march ended in George Square, where those attending heard speeches from a range of Care Experienced campaigners including [REDACTED].

**Scottish Children's Lottery Trust**

**Report of the Trustees**  
**For The Year Ended 31 December 2023**

To mark the end of Care Experience week 2022, the Time to Shine event provided Care Experienced members the opportunity to get together with family and friends as well as Who Cares? Scotland staff and volunteers for a party! Over 300 guests came together to celebrate in a Space-themed event - there was a hover board simulator, a bungee run to experience zero gravity, a star beads workshop to make space-themed jewellery, a chill-out pod where you could gaze at the stars, alien face painting, a lunar disco and much more! Local businesses supplied pizzas and burgers before a fancy dress costume prize giving competition.

The annual Care Family Christmas dinner brought warmth and joy to over 150 members, creating a festive space where everyone felt like family. The event is one of the most cherished activities in the charity's calendar and is an opportunity for their members to gather from across Scotland, during a holiday that is centred around family values, belonging and connection. For some people it's the only place they can come to enjoy a meal and receive gifts. Preparation is needed to ensure that the Care Family Christmas has every hallmark of any other family Christmas in organising gifts, transport & accommodation for guests, decorations, and Christmas dinner as well as games, crafts and Santa. The furthest Care Family Christmas guest came from Orkney, 320 miles away!

The return of the Carelidh during Care Day 2023 was a dance-filled celebration, uniting Care Experienced people from all corners of the country. On the evening, around 200 attendees packed the Dovecot Studios in Edinburgh to enjoy a live Ceilidh band, a food and drinks buffet, entertainment and fun, and to add the excitement, there was an appearance from the charity's very own Buddy the Bear! To mark the events theme, Challenging Stigma, a special award ceremony was held during the Carelidh honouring key Care Experienced people of note.

"If I'm honest, I didn't think I belonged anywhere until I came to Who Cares? Scotland. I was a wee bit lost and suddenly I found a group of people who were exactly like me and who had a similar background and I was like 'oh my God, where have these people been all my life?', and I suddenly had an identity and a purpose."

Care Experienced member

**Scottish Children's Lottery Trust**

**Report of the Trustees**  
**For The Year Ended 31 December 2023**

**FINANCIAL REVIEW**

**Funding Awards paid in 2023**

In 2023, we distributed £657,066 through 117 grant awards to charities in Scotland. This includes £34,980 from funds raised in 2022.

All charity awards are highlighted on our website:

<https://www.scottishchildrenslottery.com/good-causes/>

**Financial position**

Scottish Children's Lottery Trust 's activities in the year to 31 December 2023 generated total incoming resources of £3,110,431 (2022: £3,394,794) through the net proceeds of the Scottish Children's Lottery. The grants awarded and operating costs for the year are £2,756,184 (2022: £2,473,516) and lottery and gaming prizes paid are £354,204 (2022: £918,568).

A reserve of funds has been retained by Scottish Children's Lottery Trust so that it can meet its obligations (as a charity under its gambling licence) to provide support to charities and projects which seek to help educating Scottish children about citizenship and developing their communities.

**Income**

20% of all income is restricted to be made available for awards to good causes. Of the remaining proceeds from ticket sales an average of 14% covers prizes and rest is used to cover Scottish Children's Lottery Trust's share of the operating costs of the Scottish Children's Lottery and general administrative costs of the charity.

**Reserves policy**

The reserves of the charity at 31 December 2023 were a surplus of £51,979 (2022: £51,979 surplus), none of which is unrestricted.

The trustees of Scottish Children's Lottery Trust strive to keep reserves at a minimum but ensure that the charity's restricted funds are at a level that enables the charity to meet its funding commitments to charitable objectives. Scottish Children's Lottery Trust's reserves policy is monitored and reviewed by the trustees on an annual basis in order to maintain reserves at the agreed minimum level.

**1. Ring-fenced funds for charitable contributions**

As required under the provisions of its gambling license, Scottish Children's Lottery Trust must retain a minimum of 20% of the value of ticket sales of any given lottery draw for the distribution to good causes in accordance with its charitable objectives. Where, at the year end, not all funds have been committed, the Trustees shall endeavour to identify and evaluate suitable projects to which surplus funds may be awarded.

**2. Total Funds of the Charity**

Where total funds of the charity as reflected in the balance sheet are served, Scottish Children's Lottery Trust will strive to award all available cash funds to charitable projects and therefore to minimise reserves. Where not all funds have been committed, the Trustees shall endeavour to identify and evaluate suitable projects to which surplus funds that are reserved, may be awarded.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Scottish Children's Lottery Trust is a Scottish Charitable Incorporated Organisation (SCIO) and its activities are governed by its constitution.

**Scottish Children’s Lottery Trust**  
**Report of the Trustees**  
**For The Year Ended 31 December 2023**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

Membership of the SCIO is open to any person (legal or natural) who, in the view of the Charity Trustees, demonstrates a genuine commitment to further the purposes of the SCIO. Application for membership is approved by the Charity Trustees and the member must also be appointed as a Charity Trustee contemporaneously.

Procedures are in place for newly appointed Trustees to receive an induction covering the objectives, policies and protocols for the operation of the SCIO in addition to the legal obligations and responsibilities of a charity trustee. This induction is overseen by the Chairman of the Board or a nominated representative.

The Board of Trustees have outsourced the operation of its lottery activities to MBC ELM Limited, a licensed external lottery manager regulated by the UK Gambling Commission. The charity's lottery activities are promoted under the brand of The Scottish Children's Lottery.

MBC ELM Limited works with the Board of Trustees and the performance of the lottery activities is reviewed at regular meetings with the Board of Trustees.

**Risk management**

The principal risks faced by the charity are reputational and financial.

**UK Gambling Licence Conditions**

Whilst the responsibility for operating the lottery and ensuring the terms of the licences are adhered to lies with the external lottery manager, there is reputational risk to the charity if there are any serious licence breaches which could result in sanctions, financial penalties and revocation of licences. The Board of trustees has oversight to the internal controls that have been put in place by the external lottery manager to ensure that the terms of the operating licence are adhered to.

**Financial risk**

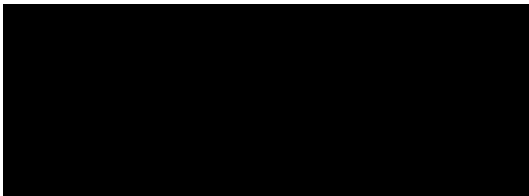
The arrangements for meeting costs and providing working capital with MBC ELM Limited, the external lottery manager, are now such that the net asset position of the charity will be maintained.

**EVENTS SINCE THE END OF THE YEAR**

There have been no subsequent events which have taken place after the balance sheet date but before the date of signing which are considered to give significant and further information relevant to these financial statements.

31 July 2024

Approved by order of the board of trustees on..... and signed on its behalf by:



**Scottish Children's Lottery Trust**

**Statement of Trustees' Responsibilities**  
**For The Year Ended 31 December 2023**

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

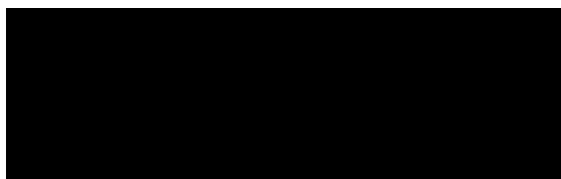
The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution, requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

31 July 2024

Approved by order of the board of trustees on..... and signed on its behalf by:





## **Report of the Independent Auditors to the Trustees of Scottish Children's Lottery Trust**

### **Opinion**

We have audited the financial statements of Scottish Children's Lottery Trust (the 'charity') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its 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 and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

### **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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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 the provisions available for small entities, in the circumstances set out in note 13 to the financial statements, 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 trustees' 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 charity'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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 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 where the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

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

**Report of the Independent Auditors to the Trustees of**  
**Scottish Children's Lottery Trust**

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which 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 charity'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 liquidate the charity or to cease operations, or have no realistic alternative but to do so.

## **Report of the Independent Auditors to the Trustees of Scottish Children's Lottery Trust**

### **Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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 a Report of the Independent Auditors 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:

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 company through discussions with directors and other management, and from our wider knowledge and experience;
- 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 company, including the The Charities Accounts (Scotland) Regulations 2006 and FRS 102 SORP.
- 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 company'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

### **Audit response to risks of irregularities identified**

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 journal entries to identify unusual transactions;
- Assessed whether judgements and assumptions made in determining the accounting estimates set out 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;
- Enquiring of management as to actual and potential litigation and claims; and
- Requesting correspondence with HMRC, OSCR and the charity's legal advisors.

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 directors and other management and the inspection of regulatory and legal correspondence, if any.

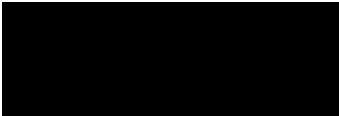
Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

**Report of the Independent Auditors to the Trustees of  
Scottish Children’s Lottery Trust**

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Robb Ferguson  
Chartered Accountants & Statutory Auditors  
Regent Court  
70 West Regent Street  
Glasgow  
G2 2QZ

31 July 2024

Date: .....

**Scottish Children's Lottery Trust****Statement of Financial Activities**  
**For The Year Ended 31 December 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Other trading activities	2	<u>2,488,345</u>	<u>622,086</u>	<u>3,110,431</u>	<u>3,394,794</u>
<b>EXPENDITURE ON</b>					
Raising funds	3	<u>2,488,302</u>	-	<u>2,488,302</u>	<u>2,713,125</u>
<b>Charitable activities</b>	4				
Awards to charitable causes		-	622,086	622,086	678,959
Other		<u>43</u>	<u>-</u>	<u>43</u>	<u>2,710</u>
<b>Total</b>		<u>2,488,345</u>	<u>622,086</u>	<u>3,110,431</u>	<u>3,394,794</u>
<b>NET INCOME</b>					
		-	-	-	-
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>51,979</u>	-	<u>51,979</u>	<u>51,979</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>51,979</u></u>	<u><u>-</u></u>	<u><u>51,979</u></u>	<u><u>51,979</u></u>

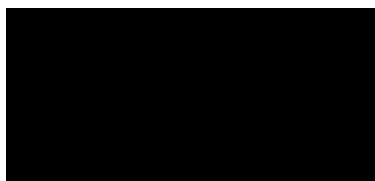
The notes form part of these financial statements

**Scottish Children's Lottery Trust****Statement of Financial Position**  
**31 December 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank		84,914	29,750	114,664	147,762
<b>CREDITORS</b>					
Amounts falling due within one year	10	(32,935)	(29,750)	(62,685)	(95,783)
<b>NET CURRENT ASSETS</b>		<u>51,979</u>	<u>-</u>	<u>51,979</u>	<u>51,979</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>51,979</u>	<u>-</u>	<u>51,979</u>	<u>51,979</u>
<b>NET ASSETS</b>		<u>51,979</u>	<u>-</u>	<u>51,979</u>	<u>51,979</u>
<b>FUNDS</b>	11				
Unrestricted funds				<u>51,979</u>	<u>51,979</u>
<b>TOTAL FUNDS</b>				<u>51,979</u>	<u>51,979</u>

31 July 2024

The financial statements were approved by the Board of Trustees and authorised for issue on .....  
and were signed on its behalf by:



**Scottish Children's Lottery Trust****Statement of Cash Flows**  
**For The Year Ended 31 December 2023**

	Notes	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<b>(33,098)</b>	(113,298)
Net cash used in operating activities		<b>(33,098)</b>	(113,298)
<b>Change in cash and cash equivalents in the reporting period</b>		<b>(33,098)</b>	(113,298)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<b>147,762</b>	261,060
<b>Cash and cash equivalents at the end of the reporting period</b>		<b>114,664</b>	147,762

The notes form part of these financial statements

**Scottish Children's Lottery Trust**

**Notes to the Statement of Cash Flows**  
**For The Year Ended 31 December 2023**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	-	-
<b>Adjustments for:</b>		
Decrease in creditors	(33,098)	(113,298)
<b>Net cash used in operations</b>	<b>(33,098)</b>	<b>(113,298)</b>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	<b>At 1.1.23</b>	<b>Cash flow</b>	<b>At 31.12.23</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Net cash</b>			
Cash at bank and in hand	147,762	(33,098)	114,664
	<u>147,762</u>	<u>(33,098)</u>	<u>114,664</u>
<b>Total</b>	<u>147,762</u>	<u>(33,098)</u>	<u>114,664</u>

The notes form part of these financial statements



## **Scottish Children's Lottery Trust**

### **Notes to the Financial Statements** **For The Year Ended 31 December 2023**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

##### **Income**

Income is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income generated from the sale of lottery tickets and online gaming is recognised before deduction of prizes and operating costs.

##### **Resources expended**

Expenditure is accounted for on an accrual basis.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Recognition of financial assets and liabilities**

Assets and liabilities are recognised when an obligation arises to transfer economic benefits as a result of past transactions or events. They are released when the obligation is fulfilled. Cash, debtors and creditors are held at cost.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Surplus funds may be retained to finance fundraising activities in subsequent years or be used, subject to the charitable objectives of the charity, for additional charitable activities not specifically identified by the Trustees at the year end.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

##### **Irrecoverable vat**

Irrecoverable VAT is charged to the statement of financial activities where appropriate.

**Scottish Children's Lottery Trust****Notes to the Financial Statements - continued**  
**For The Year Ended 31 December 2023****2. OTHER TRADING ACTIVITIES**

	<b>2023</b>	2022
	<b>£</b>	£
Lottery proceeds	<b>3,107,675</b>	3,295,243
Gaming proceeds	<b>2,756</b>	99,551
	<b><u>3,110,431</u></b>	<u>3,394,794</u>

**3. RAISING FUNDS****Raising donations and legacies**

	<b>2023</b>	2022
	<b>£</b>	£
Lottery operating costs	<b>936,000</b>	748,800
Lottery prizes and promotions	<b>353,648</b>	866,954
Gaming operating costs	-	187,200
Gaming prizes	<b>556</b>	51,614
Advertising and Marketing costs	<b>1,198,098</b>	858,557
	<b><u>2,488,302</u></b>	<u>2,713,125</u>

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Grant funding of activities (see note 5) £	Support costs (see note 6) £	Totals £
Awards to charitable causes	-	<b>622,086</b>	-	<b>622,086</b>
Other	<b>8</b>	-	<b>35</b>	<b>43</b>
	<b><u>8</u></b>	<b><u>622,086</u></b>	<b><u>35</u></b>	<b><u>622,129</u></b>

**5. GRANTS PAYABLE**

	<b>2023</b>	2022
	<b>£</b>	£
Awards to charitable causes	<b><u>622,086</u></b>	<u>678,959</u>

The grants awarded to charitable causes during the year is available on the charity website at:  
<https://www.scottishchildrenslottery.com/good-causes/>

**Scottish Children's Lottery Trust****Notes to the Financial Statements - continued**  
**For The Year Ended 31 December 2023****6. SUPPORT COSTS**

	Governance costs £
Other	<b>35</b>
	<hr/> <hr/>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**8. EMPLOYEES**

Scottish Children's Lottery Trust had no employees during the period. The services of individuals were obtained from MBC ELM Limited and invoiced to the charity as part of an agreed management charge as further disclosed in the related party note in these accounts. The monthly average number of full time employees working for the charity but employed and paid by MBC ELM Limited during the period was 12 (2022: 9)

The table below shows the total costs for staff working for the charity but employed and paid by MBC ELM Limited

	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
Wages and salaries	360,181	329,524
Social security costs	38,357	31,546
Other pension costs	16,869	6,030
	<hr/>	<hr/>
Total staff costs	<b>415,587</b>	<b>367,099</b>
	<hr/>	<hr/>

No employees received total benefits (excluding employer pension costs) of more than £60,000 in the current period. (2022: £nil)

**Scottish Children's Lottery Trust**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 December 2023**

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Other trading activities	2,715,835	678,959	3,394,794
<b>EXPENDITURE ON</b>			
Raising funds	2,713,125	-	2,713,125
<b>Charitable activities</b>			
Awards to charitable causes	-	678,959	678,959
Other	2,710	-	2,710
<b>Total</b>	2,715,835	678,959	3,394,794
<b>NET INCOME</b>			
	-	-	-
<b>Transfers between funds</b>	46,046	(46,046)	-
<b>Net movement in funds</b>	46,046	(46,046)	-
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	5,933	46,046	51,979
<b>TOTAL FUNDS CARRIED FORWARD</b>	51,979	-	51,979

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade creditors	-	15,868
Other creditors	62,685	79,915
	62,685	95,783

**Scottish Children's Lottery Trust****Notes to the Financial Statements - continued**  
**For The Year Ended 31 December 2023****11. MOVEMENT IN FUNDS**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	51,979	-	51,979
<b>TOTAL FUNDS</b>	<u>51,979</u>	<u>-</u>	<u>51,979</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	2,488,345	(2,488,345)	-
<b>Restricted funds</b>			
Restricted Funds	622,086	(622,086)	-
<b>TOTAL FUNDS</b>	<u>3,110,431</u>	<u>(3,110,431)</u>	<u>-</u>

Restricted fund are retained from lottery ticket sales and reserved solely for awards to good causes in accordance with the charitable objectives of Scottish Children's Lottery Trust.

Unrestricted funds are funds available to cover operating costs and any other use subject to charitable objectives as set out in the constitution of Scottish Children's Lottery Trust..

**12. RELATED PARTY DISCLOSURES**

MBC ELM Limited is considered to be the only related party with related party transactions.  
All transactions with this organisation are reflected within the financial statements and annual report.  
These were the only relevant party transactions during the year.

These transactions can be represented as:

	2023 £	2022 £
Lottery operating costs	(936,000)	(748,800)
Gaming operating costs	0	(187,200)
Advertising and Marketing costs	(1,198,098)	(858,557)
<b>MBC ELM Limited</b>	<u>(2,134,098)</u>	<u>(1,794,557)</u>

A balance of £nil (2022: £15,867) was payable to the MBC ELM Limited as at 31 December 2023.

**12. RELATED PARTY DISCLOSURES - continued**

MBC ELM Limited provides management services to the charity which include;  
Advertising and Marketing - advertising, player management and promotions services  
Technology - facilitation of ticket sales and player account management  
Compliance - product compliance, risk management and reporting services  
Financial management and accounting, including payment processing and banking services  
Operations management including customer service and management of all 3rd party suppliers

**13. NON-AUDIT SERVICES PROVIDED BY AUDITOR**

In common with other charities of our size we use our auditor to assist with the preparation of the financial statements.