

**LITTLE TROOPERS**  
**(Company Limited by Guarantee)**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**Company No: 07694082**

**Reg Charity No: 1149258**

**LITTLE TROOPERS**  
**(Company Limited by Guarantee)**  
**Company number: 07694082**

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**LITTLE TROOPERS**  
**(Company Limited by Guarantee)**  
**Company number: 07694082**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**INTRODUCTION**

The trustees who are also directors of the charitable company for the purposes of the Companies Act 2006, present their report with the financial statements of the charitable company for the year ended 31 March 2021. 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).

This report also constitutes a directors' report under company law.

**CONSTITUTION**

Little Troopers is a private company limited by guarantee and a registered charity governed by its memorandum and articles of association.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

**Company Number:** 07694082 (England and Wales)

**Charity Number:** 1149258

**Registered Office:** Gladstone House  
77-79 High Street  
Egham  
Surrey  
TW20 9HY

**Directors, trustees and employees**

The directors of the charitable company ("the charity") are also trustees for the purposes of charity law. In addition, non-executive trustees have been appointed in an advisory capacity. The director and non-executive trustees serving at the date of approval of the financial statements were as follows:

**Directors:** W Bartlett  
L Smith

**Non-Executive Trustees:** L Smith  
W Bartlett  
H Kendrick  
C Doyle

**Operations Manager:** L Fetigan

**Other Advisors**

The directors and trustees of the charitable company seek such external professional advice as they consider necessary to fulfil their legal and administrative obligations and charitable objectives.

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**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

The charitable company was established under a memorandum and articles of association, which established the objects and powers of the charitable company and constitutes a company limited by guarantee as defined by the Companies Act 2006.

**Recruitment and appointment of trustees**

The directors of the company are also charity trustees, for the purposes of charity legislation. The trustees may invite other suitable individuals to join the Board, where they consider such individuals are able to provide valuable advice and guidance to the charity, and act as a resource for access to other individuals and corporations where they may have influence to promote the work of the charity.

All trustees, including the directors of the charitable company, give their time voluntarily and receive no remuneration or other benefits from the charity.

**Responsibilities of the Board of Trustees**

Trustees' meetings are held quarterly throughout the year, and trustees are encouraged to actively participate in discussions and deliberations and be familiar with all information and material issued in advance of or during meetings. The trustees are also required to keep all board deliberations confidential, except where they have been asked to approach external parties to discuss specific matters as instructed by the Board.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Where particular risks are identified and recorded, the Board oversee and review such matters and determine any appropriate actions. The following are deemed to be key risks for the Charitable Company:

- **Reliance on external funding**

The charitable company relies on the donations and grants provided by external donors in order to continue to operate and provide its charitable services.

**Public benefit statement**

In setting our objectives and organising activities each year we have regard to both the Charity Commission's general guidance on public benefit and needs and gaps identified through formal and informal assessments. Through formal and informal communication, the trustees always ensure that the activities we undertake are in line with our charitable objects and aims.

**Investment policy**

Under the memorandum and articles of association, the trustees have the power to make any investment which they see fit in order to further the charitable objectives.

**Reserves Policy**

The trustees aim to maintain reserves at a sufficient level at any time to cover at least three months of operational activities. Current reserves are in excess of this value, although the trustees expect the amount required to cover this level will increase as the charity expands. At 31 March 2021, the charity's free reserves were £15,310 (2020: £8,288).

**LITTLE TROOPERS**  
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**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**OBJECTIVES AND ACTIVITIES**

**Who We Are**

Little Troopers is a registered charity supporting all children with parent(s) serving in the British Armed Forces, regular or reserve.

We function around three main values being: INCLUSION; RECOGNITION; CELEBRATION,

and we achieve these with our three main strands of work: RESOURCES; INITIATIVES; EVENTS.

We are the only charity solely supporting the needs of all service children offering a tri-service community: we are informal, approachable and appealing. All of our support is easily accessible wherever in the world families are based or choose to live they can be empowered to help their military children through the daily challenges sometimes encountered being part of a military family.

Little Troopers work tirelessly to ensure children have tangible resources and initiatives to help with the unique daily challenges and anxiety they may face due to their parents' choice to serve their country. We have created a community for all British Armed Forces families; service, rank, location, military accommodation or private, married or not... none of these factors matter, what bonds everyone is that the children have serving parents in the regular or reserve forces.

Our resources, initiatives and events support the entire family unit; first and foremost, the child who benefits from our specific, age appropriate support. Relieving the challenges and emotions of the parent at home offering respite through the recognition and provision for their child; The serving person has the knowledge that their family is being cared for and sustained in their absence thus ensuring they can concentrate on the operation/exercise they are part of and through our work the stresses of absence are being relieved through activities that encourage sharing and development across the family unit and wider military community.

**What we do**

As a charity our main objective is to support children with parents serving in the British Armed Forces, regular or reserve. At the core of what we do are our values;

We are Supportive and Welcoming

We strive to be supportive to all British Armed Forces families, regardless of their situation, the only eligibility criteria are children must have a serving mummy, daddy or both in the British Army, Royal Air Force or Royal Navy. All families will be given a warm welcome and encouraged to join the ever-growing Little Troopers community.

We are Passionate and Committed

The charity was formed back in 2011 because a Little Trooper needed support and there really wasn't anything out there specially for forces children, the passion behind the founding of the charity is evident in all that is undertaken and achieved, so much is done with so little. The charity is committed every day to ensuring children are not disadvantaged due to their parents chosen career and the daily challenges that come with that career.

We are Accessible and Dynamic

British Armed Forces families are living in all four corners of the world, we aim to ensure everyone feels included and can access the support we provide quickly, easily and in a self-sufficient fashion. The shape of the British Armed Forces is consistently changing and we, where possible, try to react to that by being as dynamic as we can be for the good of the Little Troopers.

**LITTLE TROOPERS**  
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**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

We are Honest and Approachable

First and foremost, honesty is of vital importance, we are transparent in how we operate. Within the charity is a wealth of experience of the military, approachable is something we must be to enable us to support and provide what is needed, it is so important to us that you, our families, can come to Little Troopers when you need us most.

We have created a community for all British Armed Forces families; rank, location, military accommodation or private, married or not... none of these factors matter, what bonds everyone is that the children have serving parents. We recognise the unique daily challenges children can face when a parent is serving and we aim with our events and resources to ease and aid separation periods, be it one month or nine months we will be there to support through that time.

**Review of the year**

This accounting period was dominated by the pandemic and various lockdown periods meaning lots of uncertainty across the board – for projects and fundraising/donations.

Children of our British Armed Forces were dealing with a really challenging period in time of not being at school, not seeing friends, lots of new restrictions but also military parents being called upon at very short notice for deployments and pandemic support but also RnR leave being cancelled and deployments extended. Unexpected change was happening for all. More than ever it was evident so many relied on our support.

We adapted and overcame to deliver whatever we could in a virtual fashion to reach as many military children as we could.

Family Time; a segment of a radio show for military families co-presented by Louise our founder launched in April, with 12 episodes. Series two came later in the year with a pandemic focus.

We launched a few new initiatives including Little Troopers Letters, Little Troopers Gazette, XRay of Feelings and a new series of three story books. All of which proved very popular. Our core resources were available for all and remained updated and relevant throughout the period – Crafty Little Troopers, Little Troopers Treasures App, Birthday Card scheme, Little Trooper of the Month.

Little Troopers at School, with help from funding from The Armed Forces Covenant Trust, was a main focus and resources began to launch in September 2020 with many more following in the months ahead. Hundreds of schools joined the initiative and welcomed all the tailored support available for them to utilise with their military children in their education settings. Planning in earnest was happening for 2021 including the national primary workshop which would now be a virtual delivery.

Christmas Smiles is an ever-growing initiative that we run and in 2020 we partnered with Build-A-Bear to distribute 1,000 donated bears to children with a parent deployed over Christmas. We also screened a LIVE online pantomime which over 800 military families attended.

The calendar competition ran and a calendar was launched in November 2020 for 2021. It was decided this will be the last ever Little Troopers calendar.

Fundraising and donations was very slow in this accounting period, mostly due to the restrictions in place but grants received exceeded previous years.

Little Troopers continues to do the very best possible with what we have available, we have a great reach across the military community and education sector, championing the needs of service children and creating tangible resources to directly impact the military children that require support.

**LITTLE TROOPERS**  
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**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

Across the period we really did empower parents at home with the tools they need to navigate the unique challenges often faced and equipped schools with ready to utilise resources to benefit military children in education.

**Remuneration of Key Management Personnel**

The Board of Trustees, and the Operations Manager are in charge of directing and controlling, running and operating the Trust on a day to day basis, and therefore, make up the key management personnel of the charity.

All Trustees give of their time freely and no Trustees received remuneration. Details of Trustees' expenses are disclosed in note 7 to the accounts. The pay of the Operations Manager is reviewed annually. In view of the nature of the charity, the Trustees benchmark pay levels against other voluntary sector organisations of a similar size within our region.

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The directors (who are also trustees of Little Troopers for the purposes of charity law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the 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 UK 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 charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees confirm that they have complied with these requirements and having a reasonable expectation that the Company will continue in operational existence for the foreseeable future, continue to adopt the going concern basis in preparing the accounts.

This report has been prepared in accordance with the exemptions available to small companies under the Companies Act 2006.

Approved by the trustees and signed on their behalf by:



.....  
W Bartlett – Director and Trustee

Date: 22 December 2021  
.....

**REPORT OF THE INDEPENDENT EXAMINER  
TO THE MEMBERS OF LITTLE TROOPERS  
FOR THE YEAR ENDED 31 MARCH 2021**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2021 which are set out on pages seven to seventeen.

**Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



.....  
Paul Creasey FCA  
Azets Audit Services  
Egham, Surrey  
TW20 9HY

Date: 23 December 2021



**LITTLE TROOPERS**  
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2021**

|                                      | <b>Notes</b> | <b>Restricted funds</b> | <b>Unrestricted funds</b> | <b>YEAR ENDED<br/>31/03/2021<br/>Total</b> | <b>YEAR ENDED<br/>31/03/2020<br/>Total</b> |
|--------------------------------------|--------------|-------------------------|---------------------------|--|--|
|                                      |              | <b>£</b>                | <b>£</b>                  | <b>£</b>                                   | <b>£</b>                                   |
| <b>INCOME</b>                        |              |                         |                           |  |  |
| Donations and legacies               | 2            | 10,668                  | 31,382                    | <b>42,050</b>                              | 28,627                                     |
| Charitable activities                | 3            | -                       | 1,650                     | <b>1,650</b>                               | -  |
| Grants receivable                    | 4            | 73,750                  | -                         | <b>73,750</b>                              | -  |
| Income from other trading activities | 5            | -                       | 19,091                    | <b>19,091</b>                              | 12,922                                     |
| <b>Total Income</b>                  |              | <b>84,418</b>           | <b>52,123</b>             | <b>136,541</b>                             | <b>41,549</b>                              |
| <b>EXPENDITURE</b>                   |              |                         |                           |  |  |
| Charitable activities                | 6            | 46,909                  | 36,335                    | <b>83,244</b>                              | 53,061                                     |
| Fundraising expenditure              | 7            | -                       | 7,464                     | <b>7,464</b>                               | 9,517                                      |
| <b>Total expenditure</b>             |              | <b>46,909</b>           | <b>43,799</b>             | <b>90,708</b>                              | <b>62,578</b>                              |
| <b>Net Income/(expenditure)/</b>     |              | <b>37,509</b>           | <b>8,324</b>              | <b>45,833</b>                              | <b>(21,029)</b>                            |
| Transfer of Funds                    |              | -                       | -                         | -  | -  |
| <b>Net movement in funds</b>         |              | <b>37,509</b>           | <b>8,324</b>              | <b>45,833</b>                              | <b>(21,029)</b>                            |
| <b>Reconciliation of funds:</b>      |              |                         |                           |  |  |
| Total funds brought forward          |              | 22,699                  | 8,491                     | <b>31,190</b>                              | 52,219                                     |
| <b>Total funds carried forward</b>   |              | <b>60,208</b>           | <b>16,815</b>             | <b>77,023</b>                              | <b>31,190</b>                              |

**CONTINUING OPERATIONS**

All incoming resources and resources expended arise from continuing activities.

The statement of financial activities included all gain and losses recognised during the year.

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**BALANCE SHEET AS AT 31 MARCH 2021**

|                                     | <b>Notes</b> | <b>Restricted<br/>funds</b> | <b>Unrestricted<br/>funds</b> | <b>2021<br/>Total</b> | <b>2020<br/>Total</b> |
|-------------------------------------|--------------|-----------------------------|-------------------------------|-----------------------|-----------------------|
|                                     |              | £                           | £                             | £                     | £                     |
| <b>FIXED ASSETS</b>                 |              |                             |                               |                       |                       |
| Tangible assets                     | 10           | -                           | 1,505                         | <b>1,505</b>          | 203                   |
| <b>CURRENT ASSETS</b>               |              |                             |                               |                       |                       |
| Debtors                             | 11           | 2,860                       | -                             | <b>2,860</b>          | -                     |
| Cash at bank and in hand            |              | 58,398                      | 18,585                        | <b>76,983</b>         | 35,447                |
|                                     |              | <hr/>                       | <hr/>                         | <hr/>                 | <hr/>                 |
|                                     |              | 61,258                      | 20,090                        | <b>81,348</b>         | 35,650                |
| <b>CREDITORS</b>                    |              |                             |                               |                       |                       |
| Amounts falling due within one year | 12           | (1,050)                     | (3,275)                       | <b>(4,325)</b>        | (4,460)               |
|                                     |              | <hr/>                       | <hr/>                         | <hr/>                 | <hr/>                 |
| <b>NET CURRENT ASSETS</b>           |              | 60,208                      | 16,815                        | <b>77,023</b>         | 31,190                |
|                                     |              | <hr/>                       | <hr/>                         | <hr/>                 | <hr/>                 |
| <b>NET ASSETS</b>                   |              | 60,208                      | 16,815                        | <b>77,023</b>         | 31,190                |
|                                     |              | <hr/>                       | <hr/>                         | <hr/>                 | <hr/>                 |
| <b>FUNDS</b>                        |              |                             |                               |                       |                       |
| Restricted funds                    | 13           |                             |                               | <b>60,208</b>         | 22,699                |
| Unrestricted funds                  | 13           |                             |                               | <b>16,815</b>         | 8,491                 |
|                                     |              |                             |                               | <hr/>                 | <hr/>                 |
| <b>TOTAL FUNDS</b>                  |              |                             |                               | <b>77,023</b>         | 31,190                |
|                                     |              |                             |                               | <hr/>                 | <hr/>                 |

For the period ended 31 March 2021, the company was entitled to exemption from audit under section 477 of the Companies Act relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements were approved by the Board of Trustees on 22 December 2021 and were signed on its behalf by:



**W Bartlett – Director and Trustee**

**LITTLE TROOPERS**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**1. ACCOUNTING POLICIES**

**General Information**

Little Troopers is a charitable company limited by guarantee, registered in England and Wales. The registered and principal office is disclosed on page 1.

**Accounting convention**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historic cost convention.

The charitable company meets the definition of a public benefit entity under FRS 102.

The functional and presentational currency of the charitable company is Sterling. This is the currency of the primary economic environment in which the charity operates.

**Going Concern**

After reviewing the charitable company's forecasts and projections and taking into account the economic conditions and possible change in trading performance, the trustees have reasonable expectation that the charitable company has adequate resources to continue in operation for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Coronavirus continues to challenge the delivery work of the charity as a whole. The immediate future is challenging, not just for Little Troopers or the charity sector but the national economy as a whole and we are resolute in ensuring we have a robust financial strategy in place to ensure we can continue to deliver our work through such adverse times. We are therefore confident that it is appropriate to continue to adopt the going concern basis of preparation for these financial statements.

The principal accounting policies for the charitable company are set out below:

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charitable company is legally entitled to the income and the amount can be quantified with reasonable accuracy and are recognised in the period to which they relate.

Where income relating to future periods is received in advance, or income relating to past periods is received in arrears, such amounts are held as deferred or accrued income accordingly.

Grant income, whether "capital" or "revenue" grants, is recognised when the charity has entitlement to the funds, any performance conditions are attached to grants have been met, it is probable that the income will be received and the amount can be measured reliably.

**Resources expended**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**Resources expended (continued)**

All expenditure is accounted for on an accrual basis. All expenses including support costs and governance costs are allocated or apportioned to applicable expenditure headings.

Resources expended comprise:

|                                       |   |
|---------------------------------------|---|
| <b>Costs of charitable activities</b> | Charitable Activities as disclosed in the SOFA are as follows: expenditure on charitable activities and other resources expended. |
|---------------------------------------|---|

The costs of charitable activities include direct expenditure. The accounting treatments for these are as follows:

|                                 |   |
|---------------------------------|---|
| <b>Charitable activities</b>    | The charitable activities flow from the Charity's vision and purpose, which are highlighted in the Trustees' Report |
| <b>Other resources expended</b> | Represents those items not falling into any other heading.  |

**Taxation**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**Fund accounting**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

**Cash at bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with an original maturity date of three months or less.

**Cash Flow Statement**

The charitable company is exempt from presenting a cash flow statement, as it qualifies as a small charity under the SORP.

**Creditors and Provisions**

Creditors and provisions are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount to settle the past obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their transaction price after allowing for any trade discounts due unless the arrangement constituted a financing transaction in which case the transaction is measured at present value of future payments discounted at the prevailing market rate of interest. Other financial liabilities are initially measured fair value net of their transaction costs. They are subsequently measured at amortised cost using the effective interest rate method.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**2. DONATIONS AND LEGACIES**

|                               | <b>2021</b><br><b>£</b>   | <b>2020</b><br><b>£</b> |
|-------------------------------|---------------------------|-------------------------|
| <b>Restricted donations</b>   |                           |                         |
| Calendar                      | <b>550</b>                | 800                     |
| Little Trooper of the Month   | <b>2,296</b>              | -                       |
| Little Trooper Treasures      | <b>4,962</b>              | -                       |
| Little Troopers at School     | <b>2,860</b>              | -                       |
| <b>Unrestricted donations</b> |                           |                         |
| Donations receivable          | <b>31,382</b>             | 27,827                  |
|                               | <hr/> <b>42,050</b> <hr/> | <hr/> 28,627 <hr/>      |

Included within unrestricted donations is a £500 donation in kind for advertising space from Recruit for Spouses.

**3. CHARITABLE ACTIVITIES**

|   | <b>2021</b><br><b>£</b>  | <b>2020</b><br><b>£</b> |
|---|--------------------------|-------------------------|
| <b>Unrestricted charitable activities</b> |                          |                         |
| Charitable Activities                     | <b>1,650</b>             | -                       |
|   | <hr/> <b>1,650</b> <hr/> | <hr/>                   |

**4. GRANTS RECEIVABLE**

|                          | <b>2021</b><br><b>£</b>   | <b>2020</b><br><b>£</b> |
|--------------------------|---------------------------|-------------------------|
| <b>Restricted grants</b> |                           |                         |
| Little Trooper Treasures | <b>4,600</b>              | -                       |
| Little Troopers Gazette  | <b>10,000</b>             | -                       |
| Little Trooper at School | <b>59,150</b>             | -                       |
|                          | <hr/> <b>73,750</b> <hr/> | <hr/> - <hr/>           |

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**5. INCOME FROM OTHER TRADING ACTIVITIES**

|  | 2021<br>£    | 2020<br>£    |
|--|--------------|--------------|
| <b>Unrestricted income from other trading activities</b> |              |              |
| Fundraising activities                                   | 2,684        |              |
| Merchandise income                                       | 16,407       | 12,922       |
|  | <hr/> 19,091 | <hr/> 12,922 |

**6. CHARITABLE ACTIVITIES**

|                                 | 2021<br>£    | 2020<br>£    |
|---------------------------------|--------------|--------------|
| <u>Direct costs</u>             |              |              |
| <b>Restricted</b>               |              |              |
| Little Trooper of the Month     | 853          | 429          |
| Little Trooper Birthday Cards   | 2,592        | -            |
| Little Troopers Treasures       | 12,694       | 2,015        |
| Crafty Little Troopers          | -            | 455          |
| Little Troopers at School       | 22,984       | 5,363        |
| Little Trooper Gazette          | 6,874        | -            |
| Calendar                        | 912          | -            |
|                                 | <hr/> 46,909 | <hr/> 8,262  |
| <b>Unrestricted</b>             |              |              |
| Website                         | -            | 7,800        |
| Other charitable delivery costs | 2,997        | 2,227        |
| <u>Support costs</u>            |              |              |
| Marketing                       | 8,107        | 8,761        |
| Travel                          | 252          | 1,799        |
| Depreciation                    | 197          | 122          |
| Bank charges                    | 10           | 89           |
| Staff costs                     | 14,130       | 12,480       |
| General costs                   | 144          | 190          |
| Consultancy                     | -            | 678          |
| Virtual Assistant               | 3,208        | 2,113        |
| Bookkeeping                     | 900          | 1,200        |
| Accountancy                     | 2,205        | 2,984        |
| Legal and professional          | -            | 181          |
| Insurance                       | 217          | 227          |
| Printing, postage & stationery  | 1,451        | 1,456        |
| Computer running expenses       | 1,214        | 1,235        |
| Subscriptions                   | 1,303        | 1,257        |
|                                 | <hr/> 36,335 | <hr/> 44,799 |
|                                 | <hr/> 83,244 | <hr/> 53,061 |

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**7. FUNDRAISING EXPENDITURE**

|                     | <b>2021</b>              | <b>2020</b>       |
|---------------------|--------------------------|-------------------|
|                     | <b>£</b>                 | <b>£</b>          |
| <b>Unrestricted</b> |                          |                   |
| Events              | <b>1,768</b>             | 3,232             |
| Cost of goods sold  | <b>5,696</b>             | 6,285             |
|                     | <hr/> <b>7,464</b> <hr/> | <hr/> 9,517 <hr/> |

**8. STAFF COSTS**

|                    | <b>2021</b>   | <b>2020</b> |
|--------------------|---------------|-------------|
|                    | <b>£</b>      | <b>£</b>    |
| Wages and salaries | <b>14,580</b> | 12,480      |
|                    | <hr/> <hr/>   | <hr/> <hr/> |

There were no employees with emoluments (including taxable benefits in kind but not employer pension costs) above £60,000 during the current year or previous period.

The average number of employees during the year was as follows:

|                                      | <b>2021</b>          | <b>2020</b>          |
|--------------------------------------|----------------------|----------------------|
|                                      | <b>No.</b>           | <b>No.</b>           |
| Administrative and operational staff | <hr/> <b>1</b> <hr/> | <hr/> <b>1</b> <hr/> |

The above amount also constitutes key management personnel remuneration.

**9. TRUSTEES' REMUNERATION AND BENEFITS**

No trustees received any remuneration or other benefits during the year.

**Trustees' expenses**

No trustees received any reimbursed expenses during the year.

**Donations made by Trustees'**

The trustees made donations totalling £3,260 to the charity during the year.

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**10. TANGIBLE FIXED ASSETS**

|                           | <b>Computer<br/>Equipment<br/>£</b> |
|---------------------------|-------------------------------------|
| <b>COST</b>               |                                     |
| At 1 April 2020           | 1,127                               |
| Additions                 | <u>1,499</u>                        |
| At 31 March 2021          | <u>2,626</u>                        |
| <br><b>DEPRECIATION</b>   |                                     |
| At 1 April 2020           | <b>924</b>                          |
| Charge for year           | <u>197</u>                          |
| At 31 March 2021          | <u>1,121</u>                        |
| <br><b>NET BOOK VALUE</b> | <b>1,505</b>                        |
| At 31 March 2021          | <u>1,505</u>                        |
| At 31 March 2020          | <u>203</u>                          |

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|               | <b>2021<br/>£</b> | <b>2020<br/>£</b> |
|---------------|-------------------|-------------------|
| Trade debtors | <u>2,860</u>      | -                 |
|               | <u>2,860</u>      | -                 |

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

|                 | <b>2021<br/>£</b> | <b>2020<br/>£</b> |
|-----------------|-------------------|-------------------|
| Trade creditors | -                 | 1,645             |
| Accruals        | <u>4,325</u>      | <u>2,815</u>      |
|                 | <u>4,325</u>      | <u>4,460</u>      |



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**13. MOVEMENT IN FUNDS**

|                               | At 31<br>March<br>2020<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | At 31<br>March<br>2021<br>£ |
|-------------------------------|-----------------------------|-------------|------------------|----------------|-----------------------------|
| <b>Restricted funds</b>       |                             |             |                  |                |                             |
| Little Trooper of the Month   | 3,281                       | 2,296       | (853)            | -              | <b>4,724</b>                |
| Little Trooper Birthday Cards | 6,954                       |             | (2,592)          | -              | <b>4,362</b>                |
| Little Troopers Treasures     | 11,664                      | 9,562       | (12,694)         | -              | <b>8,532</b>                |
| Little Troopers at School     | -                           | 62,010      | (22,984)         | -              | <b>39,026</b>               |
| Calendar                      | 800                         | 550         | (912)            | -              | <b>438</b>                  |
| Little Troopers Gazette       | -                           | 10,000      | (6,874)          | -              | <b>3,126</b>                |
|                               | <hr/>                       | <hr/>       | <hr/>            | <hr/>          | <hr/>                       |
|                               | 22,699                      | 84,418      | (46,909)         | -              | <b>60,208</b>               |
| <b>Unrestricted funds</b>     |                             |             |                  |                |                             |
| General fund                  | 8,491                       | 52,123      | (43,799)         | -              | <b>16,815</b>               |
|                               | <hr/>                       | <hr/>       | <hr/>            | <hr/>          | <hr/>                       |
|                               | 31,190                      | 136,541     | (90,708)         | -              | <b>77,023</b>               |
|                               | <hr/>                       | <hr/>       | <hr/>            | <hr/>          | <hr/>                       |

**Little Trooper of The Month and Birthday Card Initiatives**

These core projects involve web site management, physical items and admin for the ongoing support for the Little Trooper of the Month and birthday card initiatives. The projects have been funded by various grants specific to these projects. These costs are ongoing.

**Little Troopers Gazette**

The Little Troopers Gazette is a physical newspaper posted out, packed with content written by and for military children and is a place where young people come together to share their experiences of military life in print, as well as reading about other little troopers around the world who are just like them.

**Little Troopers Treasures**

Tablet app enabling military parents to record a story capturing their face, voice and book pages, instantly at home the child can log in and see/hear their parent read the story. Also has a memory box function. Ongoing costs of maintain the app, uploading content. Also some physical resources to support.

**Little Troopers at School**

Educating schools about the unique needs through circumstance of military children and providing specific resources to support those needs in education settings, both primary and secondary.

**Calendar**

A competition is held annually for military families to submit photographs to be featured in the calendar. 2022 is the last physical calendar.

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**14. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES**

|                                      | <b>Notes</b> | <b>Restricted<br/>funds</b> | <b>Unrestricted<br/>funds</b> | <b>YEAR<br/>ENDED<br/>31/03/2020<br/>Total</b> |
|--------------------------------------|--------------|-----------------------------|-------------------------------|--|
|                                      |              | <b>£</b>                    | <b>£</b>                      | <b>£</b>                                       |
| <b>INCOME</b>                        |              |                             |                               |  |
| Donations and legacies               | 2            | 800                         | 27,827                        | <b>28,627</b>                                  |
| Income from charitable activities    | 3            | -                           | -                             | -  |
| Income from other trading activities | 5            | -                           | 12,922                        | <b>12,922</b>                                  |
|                                      |              |                             |                               |  |
| <b>Total Income</b>                  |              | <b>800</b>                  | <b>40,749</b>                 | <b>41,549</b>                                  |
|                                      |              |                             |                               |  |
| <b>EXPENDITURE</b>                   |              |                             |                               |  |
| Charitable activities                | 6            | 8,262                       | 44,799                        | <b>53,061</b>                                  |
| Fundraising expenditure              | 7            | -                           | 9,517                         | <b>9,517</b>                                   |
|                                      |              |                             |                               |  |
| <b>Total expenditure</b>             |              | <b>8,262</b>                | <b>54,316</b>                 | <b>62,578</b>                                  |
|                                      |              |                             |                               |  |
| <b>Net expenditure</b>               |              | <b>(7,462)</b>              | <b>(13,567)</b>               | <b>(21,029)</b>                                |
| <b>Transfer of funds</b>             |              | <b>5,364</b>                | <b>(5,364)</b>                | <b>-</b>                                       |
| <b>Net movement in funds</b>         |              | <b>(2,098)</b>              | <b>(18,931)</b>               | <b>(21,029)</b>                                |
| <b>Reconciliation of funds:</b>      |              |                             |                               |  |
| Total funds brought forward          |              | 24,797                      | 27,422                        | <b>52,219</b>                                  |
|                                      |              |                             |                               |  |
| <b>Total funds carried forward</b>   |              | <b>22,699</b>               | <b>8,491</b>                  | <b>31,190</b>                                  |

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**15. COMPARATIVE BALANCE SHEET**

|                                     | <b>Notes</b> | <b>Restricted<br/>funds</b> | <b>Unrestricted<br/>funds</b> | <b>2020<br/>Total</b> |
|-------------------------------------|--------------|-----------------------------|-------------------------------|-----------------------|
|                                     |              | <b>£</b>                    | <b>£</b>                      | <b>£</b>              |
| <b>FIXED ASSETS</b>                 |              |                             |                               |                       |
| Tangible assets                     | 10           | -                           | 203                           | <b>203</b>            |
| <b>CURRENT ASSETS</b>               |              |                             |                               |                       |
| Cash at bank and in hand            |              | 22,699                      | 12,748                        | <b>35,447</b>         |
|                                     |              | <hr/>                       | <hr/>                         | <hr/>                 |
|                                     |              | 22,699                      | 12,951                        | <b>35,650</b>         |
| <b>CREDITORS</b>                    |              |                             |                               |                       |
| Amounts falling due within one year | 12           | -                           | (4,460)                       | <b>(4,460)</b>        |
|                                     |              | <hr/>                       | <hr/>                         | <hr/>                 |
| <b>NET CURRENT ASSETS</b>           |              | 22,699                      | 8,491                         | <b>31,190</b>         |
|                                     |              | <hr/>                       | <hr/>                         | <hr/>                 |
| <b>NET ASSETS</b>                   |              | 22,699                      | 8,491                         | <b>31,190</b>         |
|                                     |              | <hr/>                       | <hr/>                         | <hr/>                 |
| <b>FUNDS</b>                        |              |                             |                               |                       |
| Restricted funds                    | 14           |                             |                               | <b>22,699</b>         |
| Unrestricted funds                  | 14           |                             |                               | <b>8,491</b>          |
|                                     |              |                             |                               | <hr/>                 |
| <b>TOTAL FUNDS</b>                  |              |                             |                               | <b>31,190</b>         |
|                                     |              |                             |                               | <hr/> <hr/>           |