

Scottish Children's Lottery Trust

Scotland · Charity number SC046177

Details

Status Active

Legal form SCIO (Scottish Charitable Incorporated Organisation)

Registered 2015-12-04

Register [View on the OSCR register](#)

Contact

Address C/O Gillespie and Anderson
147 Bath Street
Glasgow
G2 4SN

Website scottishchildrenslotterytrust.com

Activities

Activities: 'It makes grants, donations or gifts to organisations'

Purposes: 'the prevention or relief of poverty', 'the advancement of education', 'the advancement of health', 'the advancement of citizenship or community development', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: Generating, through the promotion of a society lottery, funds to operate as a 'grant giving' charity

Beneficiaries: 'Children or young people', 'People with disabilities or health problems', 'Other charities or voluntary bodies'

Objectives: The SCIO will promote, advance and further charitable purposes primarily by (1) generating, through the promotion of a society lottery, funds to support the SCIO to then be able to (2) operate as a 'grant giving' charity which will support (through financial distributions to charities, community groups and others) children and young people through the promotion of education, improvement of health, skills and social development, community engagement and citizenship of children, young people and their families/carers. In doing so the financial distributions will seek to alleviate the impact of poverty, financial hardship, disability, illness or socio-economic disadvantage, with the aim of ensuring that children and young people in Scotland have the opportunity to grow and develop to their full potential.

Geography

- **Main operating location:** Glasgow City
- **Geographical spread:** Operations cover all or most of Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£2,680,450	£2,680,450	-	0
2023-12-31	£3,110,431	£3,110,431	-	0
2022-12-31	£3,394,794	£3,394,794	-	0
2021-12-31	£4,935,786	£1,196,938	-	0
2020-12-31	£1,292,759	£1,741,116	-	0

Accounts

REGISTERED CHARITY NUMBER: 046177

Report of the Trustees and
Financial Statements For The Year Ended 31 December 2024
for
Scottish Children's Lottery Trust

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

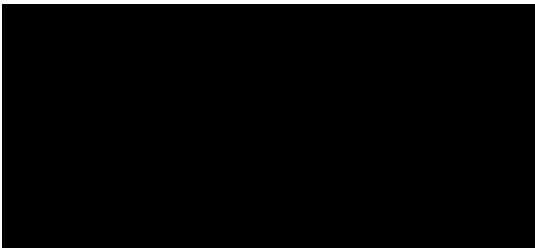
Scottish Children's Lottery Trust

Contents of the Financial Statements
For The Year Ended 31 December 2024

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 14
Statement of Trustees' Responsibilities	15
Report of the Independent Auditors	16 to 19
Statement of Financial Activities	20
Statement of Financial Position	21
Statement of Cash Flows	22
Notes to the Statement of Cash Flows	23
Notes to the Financial Statements	24 to 28

Scottish Children's Lottery Trust
Reference and Administrative Details
For The Year Ended 31 December 2024

TRUSTEES



PRINCIPAL ADDRESS

c/o Gillespie and Anderson
147 Bath Street
Glasgow
G2 4SN

**REGISTERED CHARITY
NUMBER**

046177

AUDITORS

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

**EXTERNAL LOTTERY
MANAGER**

MBC ELM Limited

147 Bath Street
Glasgow
G2 4SN



Scottish Children's Lottery Trust

Report of the Trustees

For The Year Ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. 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 my privilege to welcome you to the 2024 Impact Report for the Scottish Children's Lottery Trust. As I reflect on my first year as Chair, I am both humbled and inspired by the incredible work carried out by the Trust and the charities we support. Taking on this role from my esteemed predecessor, [REDACTED], has been an honour, and I am committed to building on the remarkable foundation he established.

This year has been a landmark one for the Trust. We received a record-breaking number of applications, a testament to the ever-growing need for support in communities across Scotland. The increasing demand reflects the challenging circumstances many charities face, yet it also highlights their unwavering commitment to improving the lives of children and young people. In response, the Trust has distributed over £600k to 252 charities, ensuring that our funding makes a meaningful and lasting impact where it is needed most.

One of the most rewarding aspects of my role this year has been visiting some of the extraordinary organisations we have been privileged to support. Among them was Scottish Families Affected by Alcohol and Drugs, a national charity doing vital work to support families impacted by substance use. Through their Routes service, they provide life changing support for young people aged 12 to 26 whose lives have been deeply affected by the challenges of family substance use. During my visit, I had the opportunity to meet young people who have found hope and resilience through the Routes programme. I listened to their stories of overcoming stigma, navigating barriers in education, and building confidence for brighter futures. I also met the dedicated team members whose compassion, perseverance, and practical support make this transformation possible. Whether it's guiding a young person through a school placement or celebrating their achievements in gaining qualifications, the impact of their work is profound.

One young person I spoke with shared how the support they received helped them rediscover their aspirations and pursue their first job - an accomplishment that would have seemed impossible without the stability and encouragement provided by Routes. It is this kind of long term, tailored support that makes charities like Scottish Families so invaluable. The £4,000 grant awarded to their Routes service is a shining example of how your generosity as players of the Scottish Children's Lottery directly changes lives.

As we reflect on the achievements of 2024, it is vital to acknowledge the collective effort behind these successes. To the charities tirelessly working on the front lines to support children and young people: thank you. Your dedication and ingenuity inspire us all. To the team at the Scottish Children's Lottery for their exceptional work in managing the day-to-day operations that make our mission possible. To the Board of Trustees, thank you for your guidance and unwavering commitment to ensuring that our funding is impactful, equitable, and far-reaching.

Finally, and most importantly, my deepest thanks go to the players of the Scottish Children's Lottery. Your generosity fuels everything we do. It is because of you that we can fund vital projects, like Routes, that change the trajectory of young lives. You are the heart of our mission, and your belief in the potential of Scotland's children and young people is the foundation of all that we achieve.

As we look ahead, the challenges remain significant, but so too does our resolve. Together, we will continue to rise to the growing needs of our communities, ensuring that every grant makes a meaningful difference. Thank you for standing with us on this journey, for playing your part, and for believing in the future we are building together.

With gratitude and hope, [REDACTED]

Chair of the Scottish Children's Lottery Trust

Meet Our Board

The role of a Trustee within a charity is pivotal, representing the cornerstone of effective governance and responsible leadership. Trustees play a crucial part in shaping the organisation's strategic direction and safeguarding its mission.

Scottish Children's Lottery Trust
Report of the Trustees
For The Year Ended 31 December 2024

A message from our Head of Charity Operations

As I reflect on 2024, a year of extraordinary demand and equally extraordinary dedication, I am filled with immense pride for the work of the Scottish Children's Lottery, the Scottish Children's Lottery Trust and the charities we have been privileged to support. This year has underscored the theme of this report: "Rising Needs, Lasting Impact: Every Grant Counts."

The challenges facing charities across Scotland continue to grow. With the backdrop of economic uncertainty, rising austerity measures, and the relentless pressures of the cost-of-living crisis, organisations are finding it harder than ever to secure the funding they need to sustain their vital services. Simultaneously, the demand for these services has increased as more children and young people seek support. These twin pressures have highlighted the essential role of the Trust in providing a lifeline for charities working tirelessly to meet these growing needs.

This year, we witnessed yet another significant surge in funding applications, reflecting the ever-growing needs of Scotland's charitable sector. Each proposal we reviewed showcased remarkable dedication and ingenuity in addressing the challenges faced by children and young people. However, with demand for support continuing to rise, we faced the difficult reality of being unable to fund every deserving application. Despite this challenge, we remain steadfast in our commitment to ensuring every grant we award drives meaningful and lasting change in the lives of those who need it most.

One of the most rewarding aspects of my role as Head of Charity Operations is the opportunity to visit and meet the organisations we support. These visits are the heart of our mission, allowing me to witness first-hand the transformative work being done across Scotland. They provide a chance to connect with the dedicated teams behind these efforts, hear directly from the young people they support, and ensure our approach aligns with their needs.

Among the many visits I made this year, one particularly moving experience was with Team Jak Foundation, a charity founded in 2015 by the inspirational teenager Jak Trueman before he passed away at just 15 years old. Team Jak provides emotional, social, and practical support to children and young people aged 0-25 with cancer, as well as their families, friends, and those bereaved across Scotland. Their work is unparalleled, offering lifelong support through Jak's Den in Livingston and Aberdeen, alongside pop ups in Fife, Paisley, Glasgow, and Edinburgh children's hospitals. From counselling and music therapy to activities designed to create smiles, Team Jak helps families navigate life with and beyond cancer.

We partnered with Team Jak to produce a number of charity videos, capturing the incredible impact of their services. We had the privilege of spending time with [REDACTED] and her family, as well as Corey and his family, hearing their heartfelt stories of resilience and hope. Meeting both families was profoundly moving and underscored the importance of providing understanding and support during such challenging times.

These experiences remind us of the critical role organisations like Team Jak play in easing the journey for families facing the unimaginable. You can learn more about their inspiring work in the feature story later in this report. This year, I have visited dozens of charities, each working tirelessly to address the unique challenges faced by the communities they serve. From small grassroots organisations to nationally recognised charities, every visit reinforced the scale of the challenges and the remarkable dedication of those on the frontlines.

As we look back on 2024, I want to extend my heartfelt thanks to everyone who has made this work possible. To the charities, thank you for your tireless commitment to creating a better future. To the Board of Trustees, your guidance and support are invaluable. And to the players of the Scottish Children's Lottery, you are the backbone of everything we do. Without your generosity, none of this would be possible.

Looking ahead, I am both mindful of the challenges and optimistic about the impact we can continue to make. The need for support will only grow, but so too will our resolve to ensure that every child and young person in Scotland has the opportunity to reach their full potential.

[REDACTED]
 Head of Charity Operations - Scottish Children's Lottery

Scottish Children's Lottery Trust

Report of the Trustees For The Year Ended 31 December 2024

ACHIEVEMENTS AND PERFORMANCE

From Cities to Villages - Mapping our Reach across Scotland

In 2024, the Scottish Children's Lottery awarded more than £600k in funding, supporting 252 grant awards and positively impacting the lives of 83,000 children and young people across Scotland. This includes £60,000 from funds raised in 2023.

This table highlights the distribution of these grants, illustrating the extensive reach of our funding. While some charities received multiple awards or carried out projects in multiple locations, others delivered initiatives classified as Scotland-wide, ensuring support reaches those who need it most.

This also explains the disparity between the total grant awards and the number of activities conducted throughout the country, as some organisations implement multiple projects across different regions.

Our funding continues to make a meaningful difference, strengthening communities and creating opportunities for children and young people throughout the country.

Project Location	Number of Awards
Aberdeen City	12
Aberdeenshire	8
Angus	10
Argyll and Bute	8
Borders	12
Clackmannanshire	8
Dumfries and Galloway	12
Dundee City	15
East Ayrshire	10
East Dunbartonshire	7
East Lothian	13
East Renfrewshire	5
Edinburgh City	49
Falkirk	11
Fife	22
Glasgow City	57
Highland	19
Inverclyde	7
Midlothian	13
Moray	7
North Ayrshire	7
North Lanarkshire	16
Orkney Islands	2
Perth and Kinross	8
Renfrewshire	12
Shetland Islands	2
South Ayrshire	10
South Lanarkshire	19
Stirling	6
West Dunbartonshire	8
West Lothian	15
Western Isles	3
Scotland Wide	19

Charity Focus

Nourishing Young Lives: Impact of Dundee Bairns

Scottish Children's Lottery Trust
Report of the Trustees
For The Year Ended 31 December 2024

Dundee Bairns is a dedicated children's charity committed to alleviating child poverty in Dundee. Our mission is to ensure that every child has access to basic necessities, including food, clothing, and essential activities. We support community projects in areas of high multiple deprivation, targeting the most vulnerable children to make a positive impact on their lives.

Support from Scottish Children's Lottery

We are thrilled to announce that Dundee Bairns received a generous £4,000 grant from the Scottish Children's Lottery. This funding has been instrumental in supporting our Fun and Food Programme, which provides free meals and activities to primary-aged children across Dundee during the school holidays. £4,000 has helped us to provide approximately 1,600 lunches to children across the school and community projects that we support.

Impact Story

The £4,000 grant has enabled us to deliver hundreds of nutritious meals and engaging activities to children who might otherwise go without during the holidays. For example, in summer 2024, we supported 79 community projects, schools and groups to deliver Fun and Food. One mum wrote to Dundee Bairns to express her gratitude for the support received over the period:

"I just wanted to say a massive thank you for the support given to our group by Dundee Bairns - we have had the best summer and your provision has really helped to take the load off."

This mum is a participant in a local group which has been brought together and supported by the local Communities Officer to help parents make friends and support each other. The group started with just a few members and with the support of the Officer, managed to make an application to Dundee Bairns for funding to help the group access a day out to a local farm park with packed lunches included. This was a trip that the parents would not have been able to afford otherwise and ensured that families were able to come together, build community where they might have otherwise had none and make lasting memories with their children, without having to worry about where their next meal might come from.

More Than a Carer: Creating Space for Young People to Thrive

At Carers Trust Scotland, we ensure unpaid carers are heard, valued and get the support, advice and resources they need to live fulfilling lives alongside caring. We partner with 25 local carer organisations across Scotland, providing a full range of services and programmes that ease the challenges, and amplify carers' voices to influence policy and change.

There are around 800,000 people in Scotland today, including 30,000 young people, who support someone who is ill, disabled, suffers from mental health problems or addiction. Carers can be any age, in every community and within every cultural setting. Three in five of us will take on a caring role in our lifetime.

Thanks to the generosity of the Scottish Children's Lottery Trust, we received £3,000 in support of our annual event, The Scottish Young Carers Festival. Around 500 young people from across Scotland were invited to come together to have a break from caring, have their say on what matters to them, make friends, and most importantly, have fun. The festival is designed by young carers for young carers. They choose activities and workshops they'd enjoy the most.

"Having a break from my caring role is great, but it's hard to be fully present and enjoy myself. My mind is always on my mum. Being a young carer is a full-time job. We can't switch it off, even if we aren't with the person we care for. We are always thinking about them, worrying about them, and those constant thoughts prevent us from having a mental break."

Thanks to this donation, we created a Wellbeing Zone at the festival. With a focus on self-care and rest, we provided massages, guided meditation and arts and crafts workshops for young people, in a calm and quiet environment. When about a third of the young people at the festival told us they don't get regular breaks from caring, the Wellbeing Zone became especially important. We wanted to make sure that they find time for themselves, and as one young carer put it; to be "anti-stressed!" Away from the high-energy excitement of bouncy castles and ziplines, The Wellbeing Zone gave young people a moment to recharge, creating a more meaningful break.

"The staff were so kind and helpful, and I love the massage! I get a chance to relax and be myself."

We surveyed attendees throughout the festival, and the statistics highlight just how needed the Scottish Young Carers Festival is for this group of young people:

Scottish Children's Lottery Trust
Report of the Trustees
For The Year Ended 31 December 2024

- * 91% made new friends and tried something new
- * 96% felt they had a break from caring
- * 99% had fun

"I finally get a break so that I can be a kid and just know that I am not going through the highs and lows of caring alone."

We are so grateful to SCLT and the players of the Scottish Children's Lottery for helping us to provide a space for these young people to take a much-needed break from caring.

Charity Boost: Empowering Charities to Make a Difference

At the Scottish Children's Lottery, we believe in the power of community and the extraordinary work of charities supporting children and young people across Scotland. That's why we created Charity Boost; an initiative designed to help organisations generate unrestricted funding effortlessly, so they can focus on what truly matters-making a difference.

Charity Boost enables registered charities to earn 20% of every ticket placed on the Scottish Children's Lottery by their supporters, simply by encouraging participation through a designated link on their website. This additional funding is unrestricted, allowing charities the flexibility to channel resources where they're needed most.

The programme is simple to set up and comes with comprehensive support, including custom promotional materials, email templates, and social media resources to help charities reach their audiences effectively.

A Lasting Impact

Charity Boost has already made a significant difference for organisations across Scotland. For example:

- * Big Hearts Community Trust received £1,000, enabling them to support 100 children through meals, snacks, and activities. As the official charity of Heart of Midlothian FC, Big Hearts uses the power of football to deliver programs that promote mental health, equality, and social connections.
- * Team Jak Foundation earned £1,113 to support 90 young people through their cancer journeys. With activities at Jak's Den HQ, pop-up events, and outreach programs, Team Jak provides emotional and practical support to children and young people across Scotland, ensuring they never feel alone during difficult times.
- * Teapot Trust received £1,018 in funding to bring transformative art therapy to over 1,100 children and young people with chronic health conditions. Their work reduces anxiety, eases strain on families, and prevents mental health issues from escalating, ensuring vulnerable children have the emotional tools to cope

In 2024, Charity Boost partners collectively received an incredible £21,806, supporting thousands of children and young people across the country.

Eligibility and How to Apply

Charity Boost is open to registered charities in Scotland with a focus on supporting children, young people, and their families. Applicants must have up-to-date accounts and demonstrate how their work addresses and alleviates the challenges of poverty, social exclusion, deprivation or disability and illness.

Charities interested in joining the initiative are invited to complete the Charity Boost registration form via our Grant Management platform. After verification, successful applicants receive terms of funding and ongoing support to help them maximise their impact.

Please note that statutory agencies, Local Authorities, Housing Associations, Community Interest Companies (CICs), and projects outside Scotland are ineligible for the programme.

Making a Difference Together

Charity Boost isn't just about raising funds-it's about building partnerships and empowering charities to continue their vital work. By joining the initiative, organisations gain access to an innovative funding stream supported by the trusted Scottish Children's Lottery brand. Together, we can ensure that every child in Scotland has the chance to thrive.

To learn more or to apply, visit our website and discover how Charity Boost can help your organisation create a brighter future for Scotland's children.

Scottish Children's Lottery Trust
Report of the Trustees
For The Year Ended 31 December 2024

Shaping Brighter Futures: The Impact of the Bright Futures Fund

In its inaugural year, the Bright Futures Fund awarded grants to 99 charities, directly impacting over 15,000 children and young people. Each organisation is unique, but all share a commitment to nurturing brighter futures.

At the close of 2024, a ground-breaking initiative was launched-the Bright Futures Fund. This joint venture between ourselves, the Scottish Children's Lottery Trust (SCLT) and the Jackpot Community Trust (JCT), aims to support charities across Scotland that empower children and young people. Together, our two organisations pooled £100,000, creating a fund dedicated to addressing key challenges faced by Scotland's most vulnerable communities.

The Bright Futures Fund seeks to make a difference in tangible ways, funding projects ranging from cost-of-living support and educational initiatives to sports equipment and mentoring programs. Grants of £1,000 are awarded to registered charities with a focus on organisations working directly with those most at risk of poverty's effects.

The Power of Partnership

The fund exemplifies the power of collaboration. SCLT, with its roots in the Scottish Children's Lottery, administers the grants, managing applications, and ensuring funds reach deserving charities efficiently. Meanwhile, JCT, supported by The Scotto, provides vital financial resources and oversight. Together, they've created an accessible and impactful funding stream that prioritises the needs of local communities.

Supporting Scotland's Charities

Forces Children Scotland received funding to assist them in enhancing their youth participation programmes. With years of experience supporting children from armed forces families, this charity provides a range of services, including mental health support, leadership development, and advocacy for children's rights. Their youth forums, funded by the Bright Futures Fund, empower young people to share their voices, build confidence, and foster peer connections.

██████████ CEO of Forces Children Scotland, shared: "This funding enables us to provide safe spaces for young people to connect, share their stories, and develop the skills needed to thrive in challenging circumstances. The impact on their mental health and confidence is immeasurable."

The 3rd Falkirk Boys' Brigade Company also benefited from the fund, using the grant to subsidise a spring weekend trip to Scott Lodge, Glen Doll. For many of the young participants, this was their first opportunity to experience the great outdoors, fostering confidence, team-building, and a love of hillwalking. Captain ██████████ expressed his gratitude: "Thanks to the Bright Futures Fund, we've removed financial barriers, ensuring all our young people can enjoy this incredible experience."

Similarly, Clyde FC Community used their grant to deliver after-school clubs in under-served schools. By combining football with lessons on healthy lifestyles and literacy, these clubs provide an outlet for physical activity and learning, reaching children who might otherwise lack such opportunities.

A Vision for Growth

Looking ahead, SCLT and JCT are committed to expanding the Bright Futures Fund, ensuring even more children and young people benefit. Plans are in place to grow the fund while maintaining a simple application process, allowing charities to focus their time where it matters most - supporting their communities.

The Bright Futures Fund represents more than financial support; it's a lifeline for charities dedicated to giving Scotland's children the bright futures they deserve.

Charity Focus

A World of Possibilities: Friends of Ashton - Supporting Children with Complex Needs

We are a special needs school with a roll of 192 pupils. All our students have profound, severe and complex learning and physical disabilities and need a high level of support and intervention daily. 108 of our pupils are autistic. These students, in particular, experience significant barriers, resulting from difficulties in sensory processing, to communication, independence and social skills. Their disabilities often pose challenges to interrelating with other people.

We are passionate about addressing these issues and helping our students develop their skills and confidence, helping them to make a safe transition into adult life and supported independence once they leave our School.

Scottish Children's Lottery Trust
Report of the Trustees
For The Year Ended 31 December 2024

Consequently, we undertook an ambitious project to create a state-of-the-art, wheelchair-accessible, immersive room. After a year of fundraising and a number of delays due to supplier changes and installation hiccups our immersive room opened in November 2024, with its official inauguration on our funder's Open Day on 13th November. This could not have happened if not for the generous support of The Scottish Children's Lottery, which generously donated £4,000 towards this project.

Its objective is to develop each individual student's sensory regulation, enhanced communication, motor skills and coordination and emotional well-being to a level where they can function with confidence within the family and wider community.

Our immersive room provides a safe and controlled setting where sensory stimuli - such as lights, sounds, textures, and visuals - can be adjusted to suit the child's specific needs. Through its interactive floor and wall projection system, which includes built-in motion sensors, children can self-regulate their sensory intake. For example, if a child becomes overstimulated, they can retreat to a quieter area with calming visuals to regain a sense of balance. By helping children manage their sensory input, immersive rooms reduce anxiety and enhance focus, ultimately leading to better learning and engagement. As one parent stated: "OMG this looks amazing! [REDACTED] will love it!! He'll lay down and just watch until he realises u can touch it to change."

Where our immersive room really scores is as a tool for better communication. Social interactions can be challenging for children with autism, as they may struggle with interpreting social cues and engaging with peers. Immersive rooms provide structured activities that encourage cooperative play and interaction. For example, group activities using interactive projections on walls or floors can prompt children to work together in a fun and engaging manner. These activities help build essential social skills, such as turn-taking, sharing, and collaboration. Because immersive rooms can be tailored to create positive and low-pressure environments, children are more likely to become more resilient to new social situations or unfamiliar environments and feel comfortable participating in social interactions.

Although early days, we have already seen the immense benefit and potential that our immersive room has had on our pupil's emotional well-being. It has helped them become more engaged, more receptive to learning and better able to communicate with each other, staff and visitors.

More Than Play: Creating Communities of Support at The Yard

The Yard is Scotland's charity providing adventure play opportunities for disabled children and young people. It builds thriving communities of support to enrich the lives of the whole family. Families with disabled children often face financial strain, isolation, and difficulties accessing services. The Yard champions inclusion through its welcoming environment, dynamic play spaces, and essential resources that enhance whole family wellbeing.

The Yard received £4,000 from SCLT towards core costs, which is a huge help during a period of growth. Contributions towards core costs mean The Yard can grow its capacity as an organisation, deliver more services and reach more children, young people and families. The Yard has recently taken ownership of the Dundee building it's been operating from for a decade and begun to renovate it. At the same time, it has started renovating its first ever centre in Glasgow, which is due to open in summer 2025. The Yard grew its reach to 2,800 young people in 2024 and thanks to SCLT will reach hundreds more in 2025.

It costs three times as much to raise a disabled child, so Yard families are at increased risk of poverty, isolation and inequality. Families often experience long waiting lists for diagnosis and support. They have difficulties accessing suitable early year's provision and out of school care and childcare, as well as accessible play and leisure activities for their child. Sadly, families also often experience judgement from others and have fewer opportunities to spend quality time as a family.

At The Yard families find a warm welcome and a dynamic play space alongside information and guidance to support whole-family resilience and wellbeing. The Yard builds empowering communities where families support each other, learn from each other and walk alongside each other on a journey that can often be complex and challenging. It provides support from birth to age 25 at the point of need and without a diagnosis, enabling young people to develop social and emotional skills that serve them in the wider world.

The Yard's most recent family feedback survey found 87% of children have more fun in their life thanks to the Yard, and 81% of children have more chances to take safe risks. Crucially 78% of parents said their child is happier.

Scottish Children's Lottery Trust
Report of the Trustees
For The Year Ended 31 December 2024

Through the power of play, mums and dads get the freedom to relax, make friends with other parents, and get advice on what's available to help the whole family live life to the full.

As a result, 92% of families feel Yard staff are kind and understanding, 79% feel less isolated thanks to the Yard and 72% of parents or carers are more confident talking about their child's disability with others. [REDACTED], a single parent to 10-year-old [REDACTED] who has autism, and 8-year-old [REDACTED] says the rigidity and routine that makes [REDACTED] feel safe can act as a barrier to meeting other parents and children.

"His screams of joy and stimming invites unwanted looks and sniggers from parents of neurotypical children in a regular play park. The saying 'a parent is only as happy as their unhappiest child' is very poignant. When [REDACTED] is struggling, the three of us struggle..."

The Yard provides a space for the whole family to be themselves, find valuable support, and to play. When they come through the doors, [REDACTED] says: "[REDACTED] can stim and scream as much as he wants, and absolutely no one bats an eyelid. We walk into a smiling member of staff, who knows myself and my children by name, and I instantly feel I can breathe again, and my shoulders relax."

Community, Care and Connection: Touch of Love's Story

Touch of Love Outreach is a grassroots charity based in Aberdeen. Our mission is to bring hope and support to the most vulnerable in our community. We work with ethnic minority families and individuals facing the toughest challenges, from poverty and illness to social exclusion and financial hardship. We're proud to offer a lifeline to those in need, and our reach extends far beyond Aberdeen, with programmes and workshops that inspire and empower them.

One of our most transformative initiatives is the Young Achievers' Club, which has touched the lives of over 550 minority ethnic Young Scots aged 5 to 21. Many of these young people are part of families that have recently migrated to the UK. They face hurdles like financial instability, limited access to public funds, and social isolation. The Young Achievers' Club helps bridge these gaps, creating a space where ethnic minority Young Scots can connect, grow, and thrive. It provides an opportunity for them to integrate into their community while breaking cycles of exclusion and child poverty.

For many ethnic minority families, survival means making impossible choices - whether to buy food or heat their homes. Rising costs, compounded by restricted work opportunities, mean essentials like nutritious meals are often out of reach. Many parents, particularly women who care for family members with disabilities, are unable to work full-time, further deepening the economic strain.

In December 2024, we received £4,000 funding from the Scottish Children's Lottery Trust (SCLT). This funding has truly made a difference in the lives of the ethnic minority young people. It enabled us to ensure that every ethnic minority Young Scot in our youth club could take home a weekly food parcel. For many, this parcel is essential, providing much-needed meals to families struggling to make ends meet.

Currently, more than 60 Ethnic Minority Young Scots visit our TOL Young Achievers' Club every week, and we distribute around 60 food parcels. These food parcels provide immediate relief to Young Scots from ethnic minority families whose parents battle the rising cost of living and the challenges of financial insecurity. However, with the increasing pressure of the economic climate, we expect this number to grow.

"I always look forward to the food parcels because they help my mum worry less. She always tries to make sure we have enough, but sometimes it's hard. When I bring home a food parcel, I feel like I've done something to help her. It's not just food; it's something that makes us feel less alone."

The young and new Scots we support face complex challenges, including social isolation, poor mental health, and, for many, the inability of these families to access public funds due to their immigration status. This funding has allowed us to step in where no one else can, directly addressing these needs and ensuring that no child goes hungry.

The support also extended to creating special moments. During the festive season, we distributed Christmas gift bags to over 200 Young Scots from low-income families. These bags, filled with festive treats and toys, brought joy to families who often cannot prioritise holiday celebrations due to the need to focus on essentials like food and heating. For many ethnic minority Young Scots, these gifts were the only presents they received, ensuring they could experience the magic of the holidays despite difficult circumstances.

Scottish Children's Lottery Trust
Report of the Trustees
For The Year Ended 31 December 2024

"Christmas was always just another day for us because we couldn't afford anything extra. But when I got the gift bag, I felt so happy. It had snacks and toys I didn't expect, and for once, it really felt like Christmas. It made me feel special, like someone cared."

"The support we've received from SCLT has allowed us to meet urgent needs while creating moments of joy for Young Scots and families. Thank you for believing in our work and helping us make a real difference where it's needed most."

A Story for Every Child: Making Reading Fun and Accessible

Wigtown Festival Company is a rural charity working across southwest Scotland that runs the annual Wigtown Book Festivals as well as other year-round programmes with children and young people. We see ourselves as using culture to help regenerate our local community socially and economically. As our Vision statement says: "A community of books changes lives." In 2024, we received £4,000 from the Scottish Children's Lottery to support our Big Dog Schools Tour.

Meeting an author who can bring a book to life, make you think and make you laugh, can change a child's attitude to reading. The aim of the Schools Tour is to ensure as many children as possible in Dumfries & Galloway have that horizon-expanding opportunity. This has become more vital than ever since Covid when we've seen a widening in the attainment gap.

According to a report from the UK Social Mobility Commission, one in four primary pupils in Dumfries & Galloway is below the national average of expected reading and writing levels. Meanwhile, reading for pleasure - which is known to be one of the best indicators of a child's future success - has declined.

Pre-Covid, we approached things differently, inviting schools to bring children to a special day at Wigtown Book Festival. But increasingly poor transport options make this harder and it disadvantaged certain schools. By bringing writers to the children instead, with Scottish Children's Lottery's help we could make sure that even the most remote communities had a chance to take part. We were also better able to prioritise applications to participate from schools in areas of multiple deprivation.

When we pick our writers for the tour, one of the first things we want is stage presence as well as skill with a pen: [REDACTED] are all award-winners but they are all also forces of nature. As they crammed into the car on a chilly autumn morning - making sure not to crush [REDACTED] guitar - it was clear it was going to be a rambunctious week.

Over the five days, the authors collectively visited a total of 38 schools across Dumfries & Galloway, offering interactive sessions from nursery age to Primary 7. From tiny villages such as Dunscore, to the centre of Dumfries, every session was packed, with more than 1,700 children attending for free. The general enthusiasm was summed up by a pupil from Park Primary in Stranraer: "It was great to see a real-life author!"

Despite so many competing pressures on their time, the teachers recognised the particular value of these sessions in transforming children's attitudes. In the words of one teacher from a Dumfries school visited by [REDACTED] "Our group was made up of less able pupils who do not see reading as a priority or something 'for them'. The author invited them to look at this in a new way, which we hope will have an impact. The idea that anyone can write and that there is a book out there for everyone was powerful."

Hearing Scots used creatively was also cited as a positive. [REDACTED], head teacher at Gatehouse of Fleet Primary, says: "It's so good to have the children hear other people telling stories and singing songs, so it's not just the teacher. It inspired them to join in. More familiarity with some Scots, will help with our Scots Poems for Burns."

A Haven of Hope: The Impact of Scottish Children's Lottery Trust on Team Jak

At Jak's Den, every smile, every shared moment, and every act of kindness is a testament to the unwavering support of those who believe in our mission. Since 2015, we have been a place of refuge and strength for children and young people with cancer, their families, friends, and those bereaved. But we do not walk this journey alone. Thanks to the incredible generosity of the Scottish Children's Lottery Trust (SCLT), we have been able to touch the lives of over 1,000 young people, providing emotional, social, and practical support that is truly life-changing.

SCLT has been a steadfast supporter of Team Jak, awarding over £37,000 in funding that has directly enriched the lives of our Jak's Denners-those who come through our doors seeking comfort, community, and understanding. Through this support, we have been able to expand our reach across Scotland, ensuring that no child, sibling, or parent feels alone in their battle against cancer.

Scottish Children's Lottery Trust
Report of the Trustees
For The Year Ended 31 December 2024

At Jak's Den in Livingston and Aberdeen, as well as through our pop-ups in Fife, Glasgow, and Edinburgh children's hospitals, we create safe spaces filled with laughter, creativity, and care. The generous funding from SCLT has enabled us to develop initiatives such as Friday Fun Lunch Clubs, Lego Clubs, and Family Fun Days- programs designed to bring light into what can often be the darkest of times.

In 2024, we had the privilege of welcoming the SCLT's team to our world, where they captured the essence of what we do in a series of heartfelt charity videos. Through the powerful stories of families like [REDACTED], we saw first-hand the profound impact of our services. These videos not only showcased the resilience of our young warriors but also underscored the critical need for continued support to ensure we can keep making a difference.

Among the many projects SCLT has funded, their support of our Special Angel Families Retreat has been particularly meaningful. This initiative provides a space for families to find solace, connection, and healing-a precious opportunity to create memories and navigate their grief with a community that truly understands. It is our hope to offer this retreat once again, should we be fortunate enough to secure further funding.

Jak's Den is built on love, and every programme we offer is shaped by lived experience. Our emphasis on emotional and social support extends beyond the child facing cancer; we provide dedicated sibling support, palliative care, and bereavement services tailored to each family's unique journey. With 445 registered families across Scotland and approximately 90 children actively engaged in our weekly activities, the need for what we do has never been greater.

Yet, despite our reach, many still say Team Jak and Jak's Den remain one of the best-kept secrets in children's cancer support. With partners like SCLT by our side, raising awareness and providing financial backing, we are determined to change that. Because every child, every family, deserves a place where they can find joy, support, and the strength to keep fighting.

On behalf of all our families, we thank the Scottish Children's Lottery Trust for believing in us and for making an immeasurable impact on the lives of so many. Together, we will continue to turn Jak's vision into a lasting legacy of love and hope.

Striking a Chord: Empowering Young People Through Music

At The Loft Youth Project, we look to provide a one stop shop for all young people in Keith and Strathisla to learn, grow, and connect. Our drop-in centre and activity-based programs are designed to empower young people from disadvantaged backgrounds, with the aim of giving them opportunities they might not otherwise have access to in everyday life. Thanks to the generous £3,000 funding from the Scottish Children's Lottery Trust, in 2024, we were able to launch an exciting new music initiative; one that has truly transformed the experiences of our young people.

Music has the ability to bring people together, build confidence, and spark creativity. When some of our young people expressed a desire to start a band, we knew we had to make it happen. With SCLT's support, we were able to purchase essential equipment such as microphones, guitars, drumsticks, music stands-and enlist the mentorship of a professional band in the local area to guide our young musicians.

That's how FOLT was born.

Meeting every second Friday, FOLT (a play on Loft) quickly became more than just a band; it became a community. Some members picked up instruments for the first time, while others found their niche behind the scenes-from designing logos, creating social media posters, setting up and closing the stage area, everyone had a role, and that sense of team spirit was invaluable.

Through months of dedication, practice, and a few challenges along the way, the band grew in confidence. We watched as young people who were once hesitant to perform found their voices. They worked through obstacles together, even restructuring the band when needed to ensure everyone felt included. Their passion and resilience culminated in live performances, where members proudly showcased their newly found skills in front of an audience of family, friends, and peers. Seeing their faces light up with pride was a moment we'll never forget.

Beyond music, funding from the trust also allowed us to provide snacks and refreshments at our sessions. For many of our young people, financial hardship makes even the smallest comforts inaccessible. By ensuring that every participant had access to food and drinks, this creates an environment where everyone feels equal, supported, and valued.

The impact of this project has allowed our young people to form lasting friendships, gain confidence, and develop new skills that will stay with them for life. We are immensely grateful to the Scottish Children's Lottery Trust for believing in our vision and helping us make this dream a reality.

Scottish Children's Lottery Trust
Report of the Trustees
For The Year Ended 31 December 2024

At The Loft Youth Project, we see first hand the difference these opportunities make. And with continued support, we'll keep providing young people with the space, encouragement, and resources they need to thrive.

FINANCIAL REVIEW

Funding Awards paid in 2024

In 2024, we distributed over £600,000 through 252 grant awards to charities in Scotland. This includes £60,000 from funds raised in 2023.

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 2024 generated total incoming resources of £2,680,450 (2023: £3,110,431) through the net proceeds of the Scottish Children's Lottery. The grants awarded and operating costs for the year are £2,264,424 (2023: £2,756,184) and lottery and gaming prizes paid are £416,017 (2023: £354,204).

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 20% 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 2024 were a surplus of £51,979 (2023: £51,979 surplus), none of which is restricted.

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 2024

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

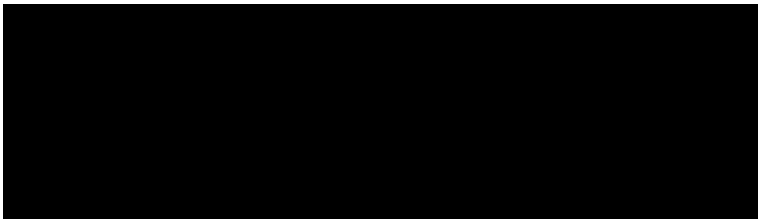
The arrangements for meeting costs and providing working capital with MBC ELM Limited, the external lottery manager, are now such that the net asset position of the charity will be maintained.

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.

12 September 2025

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



Scottish Children's Lottery Trust

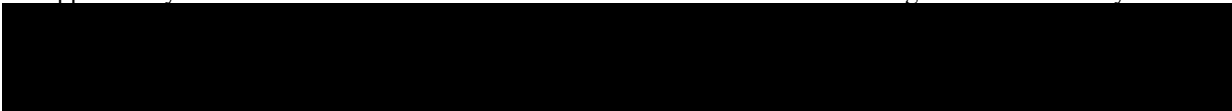
Statement of Trustees' Responsibilities
For The Year Ended 31 December 2024

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.

Approved by order of the board of trustees on 12 September 2025 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 2024 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 2024 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 14 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 charity through discussions with trustees 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 charity, including the The Charities Accounts (Scotland) Regulations 2006 and Financial Reporting Standards 102 Statement of Recommended Practice.
- 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 charity'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.
- Reviewing correspondence with Gambling Commission and specific testing of adherence to LCCP regulations.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

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

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

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

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

12 September 2025

Date:

Scottish Children's Lottery Trust**Statement of Financial Activities**
For The Year Ended 31 December 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	50,000	50,000	-
Other trading activities	3	2,104,360	526,090	2,630,450	3,110,431
Total		2,104,360	576,090	2,680,450	3,110,431
EXPENDITURE ON					
Raising funds	4	2,104,352	-	2,104,352	2,488,302
Charitable activities	5				
Awards to charitable causes		-	576,090	576,090	622,086
Other		8	-	8	43
Total		2,104,360	576,090	2,680,450	3,110,431
NET INCOME		-	-	-	-
RECONCILIATION OF FUNDS					
Total funds brought forward		51,979	-	51,979	51,979
TOTAL FUNDS CARRIED FORWARD		51,979	-	51,979	51,979

The notes form part of these financial statements

Scottish Children's Lottery Trust

Statement of Financial Position
31 December 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
CURRENT ASSETS					
Cash at bank		100,931	50,000	150,931	114,664
CREDITORS					
Amounts falling due within one year	10	(48,952)	(50,000)	(98,952)	(62,685)
NET CURRENT ASSETS		<u>51,979</u>	<u>-</u>	<u>51,979</u>	<u>51,979</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>51,979</u>	<u>-</u>	<u>51,979</u>	<u>51,979</u>
NET ASSETS		<u><u>51,979</u></u>	<u><u>-</u></u>	<u><u>51,979</u></u>	<u><u>51,979</u></u>
FUNDS	11				
Unrestricted funds				<u>51,979</u>	<u>51,979</u>
TOTAL FUNDS				<u><u>51,979</u></u>	<u><u>51,979</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on
...12 September 2025 and were signed on its behalf by:



Scottish Children's Lottery Trust
Statement of Cash Flows
For The Year Ended 31 December 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	<u>36,267</u>	<u>(33,098)</u>
Net cash provided by/(used in) operating activities		<u>36,267</u>	<u>(33,098)</u>
Change in cash and cash equivalents in the reporting period		36,267	(33,098)
Cash and cash equivalents at the beginning of the reporting period		<u>114,664</u>	<u>147,762</u>
Cash and cash equivalents at the end of the reporting period		<u>150,931</u>	<u>114,664</u>

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 2024**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2024	2023
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	-	-
Adjustments for:		
Increase/(decrease) in creditors	36,267	(33,098)
Net cash provided by/(used in) operations	36,267	(33,098)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.24	Cash flow	At 31.12.24
	£	£	£
Net cash			
Cash at bank and in hand	114,664	36,267	150,931
	114,664	36,267	150,931
Total	114,664	36,267	150,931

The notes form part of these financial statements

Scottish Children's Lottery Trust**Notes to the Financial Statements**
For The Year Ended 31 December 2024**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 2024**2. DONATIONS AND LEGACIES**

	2024	2023
	£	£
Donations	<u>50,000</u>	<u>-</u>

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Lottery proceeds	2,630,450	3,107,675
Gaming proceeds	-	2,756
	<u>2,630,450</u>	<u>3,110,431</u>

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

	2024	2023
	£	£
Lottery operating costs	744,000	936,000
Lottery prizes and promotions	416,017	353,648
Gaming prizes	-	556
Advertising and Marketing costs	944,335	1,198,098
	<u>2,104,352</u>	<u>2,488,302</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 6) £	Totals £
Awards to charitable causes	-	576,090	576,090
Other	8	-	8
	<u>8</u>	<u>576,090</u>	<u>576,098</u>

6. GRANTS PAYABLE

	2024	2023
	£	£
Awards to charitable causes	<u>576,090</u>	<u>622,086</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 2024**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

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.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Other trading activities	2,488,345	622,086	3,110,431
EXPENDITURE ON			
Raising funds	2,488,302	-	2,488,302
Charitable activities			
Awards to charitable causes	-	622,086	622,086
Other	43	-	43
Total	2,488,345	622,086	3,110,431
NET INCOME	-	-	-
RECONCILIATION OF FUNDS			
Total funds brought forward	51,979	-	51,979
TOTAL FUNDS CARRIED FORWARD	51,979	-	51,979

Scottish Children's Lottery Trust**Notes to the Financial Statements - continued**
For The Year Ended 31 December 2024**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Other creditors	<u>98,952</u>	<u>62,685</u>

11. MOVEMENT IN FUNDS

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds			
General fund	51,979	-	51,979
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	2,104,360	(2,104,360)	-
Restricted funds			
Restricted Funds	576,090	(576,090)	-
TOTAL FUNDS	<u>2,680,450</u>	<u>(2,680,450)</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:

	2024	2023
	£	£
Lottery operating costs	(744,000)	(936,000)
Advertising and Marketing costs	(944,335)	(1,198,098)
MBC ELM Limited	<u>(1,688,335)</u>	<u>(2,134,098)</u>

Scottish Children's Lottery Trust

Notes to the Financial Statements - continued
For The Year Ended 31 December 2024

12. RELATED PARTY DISCLOSURES - continued

A balance of £nil (2023: £nil) was payable to the MBC ELM Limited as at 31 December 2024.

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.