

A Cook

A Cook (Jun 2, 2026 10:16:22 GMT+1)

Charity Number: SC45098

Les Hoey MBE Dreammaker Foundation SCIO
Annual Report and Unaudited Financial Statements
for the financial year ended 30 September 2025

William Duncan (UK) Ltd
Chartered Accountants
4d Auchingramont Road
Hamilton
South Lanarkshire
ML3 6JT
UK

Les Hoey MBE Dreammaker Foundation SCIO CONTENTS

	Page
Reference and Administrative Information	3
Trustees' Report	4 - 5
Statement of Trustees' Responsibilities	6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 - 15

Les Hoey MBE Dreammaker Foundation SCIO
REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Mr Les Hoey MBE Mrs Angela Cook Mr Patrick Crawley Mr Bone George
Charity Number in Scotland	SC45098
Company Registration Number	CS001575
Principal Address	Unit 2 8 Bell Street Wishaw ML2 7NU
Independent Examiner	William Duncan (UK) Ltd Chartered Accountants 4d Auchingramont Road Hamilton South Lanarkshire ML3 6JT UK

Les Hoey MBE Dreammaker Foundation SCIO

TRUSTEES' REPORT

for the financial year ended 30 September 2025

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 30 September 2025.

The financial statements are prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Les Hoey MBE Dreammaker Foundation SCIO present a summary of its purpose, governance, activities, achievements and finances for the financial year 30 September 2025.

The charity is a registered charity and although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Objectives

The purpose of the Charity is to bring genuine benefit to the group of people that would be considered suitable beneficiaries, that is, people with life threatening illnesses, mainly children but on occasion young people and adults where appropriate. The nature of the benefit will cover a large variety of acts and gestures. Examples, but not an exhaustive list, would include ticket provision for concerts, theatre performances, sport events and game shows including "meet and greet" occasions with the "stars" where available. Additionally, outings and gatherings which will enable the children and families to come together and enjoy an eventful day as a group.

Structure, Governance and Management

Governance

The community organisation was set up by Les Hoey MBE and was recognised as a Scottish charity with effect from 8 September 2014. The Charity is administered in accordance with the terms of OSCR.

Composition of the Board, Recruitment and Appointment of New Trustees

The trustees were those appointed on the establishment of the Charity and represent the minimum number required. Appointment and removal is in accordance with the Charity Constitution which requires that appointment is approved by unanimous agreement of the existing trustees and removal of any trustee by the unanimous agreement of the others.

Review of Achievements and Performance

During the year we received donations totalling £216,850 which has enabled the following to be achieved:

Increase the number of children benefitting, from 40 at the start of the Charity, to over 5,000 at this point and it continues to grow weekly.

2025 was our 11th year as a registered charity once again sponsored the opening family raceday at Hamilton Park and invited all our registered families to come and join us free of charge.

This year we organised a long weekend summer trip to Drayton Manor Theme Park and took 8 families away for some much needed time away to be together. This was a fantastic bonding time for all the families to chat and speak with other families going through the same hardships and for the children to meet each other and just have fun.

We continue to have our office in Bell Street Wishaw. This building is in a secure gated estate and is perfect for our needs. It has office's upstairs and a huge storage area for all our charity merchandise and costumes. It also has secure parking for our charity minibus. The office is working out to be the perfect space for us.

We now have one fully accessible Respite caravan at Craig Tara Holiday Park, and it continues to be very popular and have been full from March to September with families with a sick child enjoying a break from hospital. We do not charge for these holidays and we also provide discounts for food, drink and children's activities.

We have also given out over lots of individual gifts to sick children which include:

laptops, Ipads, concert tickets, Apple Macs, Nintendo Switch, Unicorn and Princess visits, Shopping vouchers, Garden play sets, Dream Toys and Smartphones.

We have arranged for lots of sick children to go to Blair Drummond Safari and arranged for lots of kids to go to football matches and meet the players.

We continue sending vouchers to the sick children that can't get out of hospital so that they can purchase goods

Les Hoey MBE Dreammaker Foundation SCIO TRUSTEES' REPORT

for the financial year ended 30 September 2025
online.

We held our DreamMaker Ball in October and it was as always a great event. The funds raised at this night will make sure that our caravans are funded for another year as we previously had a business sponsor but he has retired this year and we are now self funding the respite caravan.

Financial Review

The results for the financial year are set out on page 8 and additional notes are provided showing income and expenditure in greater detail.

Results and Dividends

At the end of the financial year the charity has assets of £205,477 (2024 - £276,308) and liabilities of £27,615 (2024 - £33,085). The net assets of the charity have decreased by £(65,361).

Reserves Position and Policy

Reserves Policy

The Charity currently holds two bank accounts. One which has amounts of cash to cover day to day expenses, payroll and associated costs. The second account is used to accumulate monies from donations and used for large expenses and outings. We have a reserve of £30,000 set aside for any unexpected issues that may arise and this can be used for a drop in income, etc. This is reviewed every quarter at the Trustee meeting.

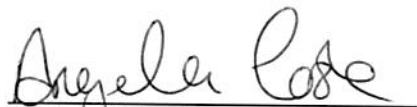
In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Les Hoey MBE Dreammaker Foundation SCIO subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 1 June 2026 and signed on its behalf by:



Mrs Angela Cook
Trustee

Les Hoey MBE Dreammaker Foundation SCIO

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 30 September 2025

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities and Trust Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

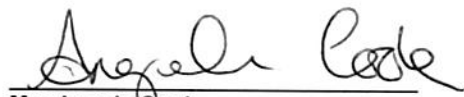
In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trust Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 the Board of Trustees on 1 June 2026 and signed on its behalf by:



Mrs Angela Cook
Trustee

Les Hoey MBE Dreammaker Foundation SCIO

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES

OF LES HOEY MBE DREAMMAKER FOUNDATION SCIO

I have examined the financial statements of the charity for the financial year ended 30 September 2025, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that an audit is not required for this financial year under Regulation 10 (1) (a) to (c) of the 2006 Accounts Regulations and that an independent examination is required.

It is my responsibility to:

- examine the financial statements under section 44(1) (c) of the Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- the financial statements do not accord with those accounting records and comply with Regulation 8 of the 2006 Accounts Regulations
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.



Billy Williamson
WILLIAM DUNCAN (UK) LTD
Chartered Accountants
4d Auchingramont Road
Hamilton
South Lanarkshire
ML3 6JT
UK

Date: 1 June 2026

Les Hoey MBE Dreammaker Foundation SCIO **STATEMENT OF FINANCIAL ACTIVITIES**

for the financial year ended 30 September 2025

	Notes	Unrestricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Total Funds 2024 £
Incoming Resources					
Donations and legacies	3.1	216,850	216,850	250,709	250,709
Investments	3.2	2,301	2,301	3,126	3,126
Other income	3.3	(5,280)	(5,280)	32,915	32,915
Total incoming resources		213,871	213,871	286,750	286,750
Resources Expended					
Raising funds	4.1	49,646	49,646	49,561	49,561
Charitable activities	4.2	229,586	229,586	238,402	238,402
Total Resources Expended		279,232	279,232	287,963	287,963
Net incoming/outgoing resources before transfers		(65,361)	(65,361)	(1,213)	(1,213)
Transfers between funds		-	-	-	-
Net movement in funds for the financial year		(65,361)	(65,361)	(1,213)	(1,213)
Reconciliation of funds:					
Total funds beginning of the year	16	243,223	243,223	244,436	244,436
Total funds at the end of the year		177,862	177,862	243,223	243,223


The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Les Hoey MBE Dreammaker Foundation SCIO
BALANCE SHEET
as at 30 September 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible assets	10	56,147	93,967
Current Assets			
Debtors	11	2,700	2,700
Cash at bank and in hand		146,630	179,641
		149,330	182,341
Creditors: Amounts falling due within one year	12	(7,292)	(7,701)
Net Current Assets		142,038	174,640
Total Assets less Current Liabilities		198,185	268,607
Creditors			
Amounts falling due after more than one year	13	(20,323)	(25,384)
Total Net Assets		177,862	243,223
Funds			
General fund (unrestricted)		177,862	243,223
Total funds	16	177,862	243,223

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 1 June 2026 and signed on its behalf by


Mrs Angela Cook
Trustee

Les Hoey MBE Dreammaker Foundation SCIO

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

1. GENERAL INFORMATION

Les Hoey MBE DreamMaker Foundation is a Scottish Charitable Incorporated Organisation (SCIO), registered charity number SC045098.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

The Charity is public benefit entity.

Statement of compliance

The financial statements of the charity for the financial year ended 30 September 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Incoming Resources

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as

Les Hoey MBE Dreammaker Foundation SCIO NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 September 2025
income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Resources Expended

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	25% Straight line
Motor vehicles	25% Straight line
Holiday homes	25% Straight line

Leasing and Hire Purchases

Tangible fixed assets held under leasing arrangements which transfer substantially all the risks and rewards of ownership to the charity are capitalised and included in the balance sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the profit and loss account.

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

3. INCOME

3.1 DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Donations and legacies	216,850	-	216,850	250,709

Les Hoey MBE Dreammaker Foundation SCIO **NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 30 September 2025

3.2	INVESTMENTS		Unrestricted Funds	Restricted Funds	2025	2024
			£	£	£	£
	Investments		2,301	-	2,301	3,126
3.3	OTHER INCOME		Unrestricted Funds	Restricted Funds	2025	2024
			£	£	£	£
	Other income		(5,280)	-	(5,280)	32,915
4.	EXPENDITURE					
4.1	RAISING FUNDS	Direct Costs	Other Costs	Support Costs	2025	2024
		£	£	£	£	£
	Raising funds	-	49,646	-	49,646	49,561
4.2	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2025	2024
		£	£	£	£	£
	Expenditure on charitable activities	-	228,086	-	228,086	237,082
	Governance Costs (Note 4.3)	-	-	1,500	1,500	1,320
		-	228,086	1,500	229,586	238,402
4.3	GOVERNANCE COSTS	Direct Costs	Other Costs	Support Costs	2025	2024
		£	£	£	£	£
	Charitable activities - governance costs	-	-	1,500	1,500	1,320
4.4	SUPPORT COSTS			Governance Costs	2025	2024
				£	£	£
	Support			1,500	1,500	-
5.	ANALYSIS OF SUPPORT COSTS				2025	2024
					£	£
	Support				1,500	-
6.	NET INCOMING RESOURCES				2025	2024
					£	£
	Net Incoming Resources are stated after charging/(crediting):					
	Depreciation of tangible assets				15,820	18,953
	Independent Examiner's remuneration:					
	- independent examination services				1,500	1,320

Les Hoey MBE Dreammaker Foundation SCIO **NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 30 September 2025

7. INVESTMENT AND OTHER INCOME	2025	2024
	£	£
Bank interest	2,301	3,126
	=====	=====
8. INTEREST PAYABLE AND SIMILAR CHARGES	2025	2024
	£	£
Hire purchase interest	2,110	4,228
	=====	=====

9. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including executive trustees) during the financial year was as follows:

	2025	2024
	Number	Number
Charitable activities	4	3
	=====	=====
The staff costs (inclusive of trustees' salaries) comprise:	2025	2024
	£	£
Wages and salaries	77,853	67,301
Pension costs	3,010	2,829
	80,863	70,130
	=====	=====

10. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment	Motor vehicles	Holiday homes	Total
	£	£	£	£
Cost				
At 1 October 2024	9,470	54,705	91,994	156,169
Disposals	-	-	(44,000)	(44,000)
	=====	=====	=====	=====
At 30 September 2025	9,470	54,705	47,994	112,169
	=====	=====	=====	=====
Depreciation				
At 1 October 2024	7,935	24,269	29,998	62,202
Charge for the financial year	214	7,609	7,997	15,820
On disposals	-	-	(22,000)	(22,000)
	=====	=====	=====	=====
At 30 September 2025	8,149	31,878	15,995	56,022
	=====	=====	=====	=====
Net book value				
At 30 September 2025	1,321	22,827	31,999	56,147
	=====	=====	=====	=====
At 30 September 2024	1,535	30,436	61,996	93,967
	=====	=====	=====	=====

Les Hoey MBE Dreammaker Foundation SCIO **NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 30 September 2025

10.1. TANGIBLE FIXED ASSETS CONTINUED

Included above are assets held under finance leases or hire purchase contracts as follows:

	2025 Net book value £	Depreciation charge £	2024 Net book value £	Depreciation charge £
Motor vehicles	<u>19,151</u>	<u>6,384</u>	<u>25,534</u>	<u>8,511</u>
11. DEBTORS			2025 £	2024 £
Other debtors			<u>2,700</u>	<u>2,700</u>
			<u>2,700</u>	<u>2,700</u>
12. CREDITORS			2025 £	2024 £
Amounts falling due within one year				
Net obligations under finance leases and hire purchase contracts			<u>5,064</u>	<u>5,064</u>
Taxation and social security costs (Note 14)			<u>2,228</u>	<u>2,637</u>
			<u>7,292</u>	<u>7,701</u>
Hire purchase contracts are secured on the assets to which they relate.				
13. CREDITORS			2025 £	2024 £
Amounts falling due after more than one year				
Finance leases and hire purchase contracts			<u>20,323</u>	<u>25,384</u>
Net obligations under finance leases and hire purchase contracts				
Repayable within one year			<u>5,064</u>	<u>5,064</u>
Repayable between one and five years			<u>20,323</u>	<u>25,384</u>
			<u>25,387</u>	<u>30,448</u>
14. TAXATION AND SOCIAL SECURITY			2025 £	2024 £
Creditors: PAYE / NI			<u>2,228</u>	<u>2,637</u>
15. RESERVES			2025 £	2024 £
At the beginning of the year			<u>243,223</u>	<u>244,436</u>
Deficit for the financial year			<u>(65,361)</u>	<u>(1,213)</u>
At the end of the year			<u>177,862</u>	<u>243,223</u>

Les Hoey MBE Dreammaker Foundation SCIO **NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 30 September 2025

16. FUNDS

16.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Total Funds £
At 1 October 2023	244,436	244,436
Movement during the financial year	(1,213)	(1,213)
At 30 September 2024	243,223	243,223
Movement during the financial year	(65,361)	(65,361)
At 30 September 2025	<u>177,862</u>	<u>177,862</u>

16.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 October 2024 £	Income £	Expenditure £	Transfers between funds £	Balance 30 September 2025 £
Unrestricted funds					
Unrestricted General	243,223	213,871	279,232	-	177,862
Total funds	<u>243,223</u>	<u>213,871</u>	<u>279,232</u>	<u>-</u>	<u>177,862</u>

17. TRUSTEES' REMUNERATION

	2025 £	2024 £
Remuneration including pension contributions	<u>57,216</u>	<u>54,150</u>

18. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.