



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	June	2024		31	May	2025

Reference and administration details

Charity name	Hamish Dear's Warm Hugs
Other names charity is known by	
Registered charity number	SC046526
Charity's principal address	Address held by OSCR – not to be disclosed.
	Postcode:

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name

Dates acted if not for whole year

Structure, governance and management

Type of governing document

Declaration of Trust

Trustee recruitment and appointment

Objectives and activities

Charitable purposes

The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage - to relieve children aged 0 - 19 years (inclusive) diagnosed with cancer and being treated at any hospital in Scotland - by providing financial support for provisions including day trips, short breaks or gifts as well as entertainment for the ward.

Summary of the main activities in relation to these objects

Between 01.06.24 - 31.05.25 there continued to be the provision of gift vouchers which are accessible on the cancer wards in hospitals in Glasgow, Edinburgh and Aberdeen. All gift vouchers are £50 denominations and are for various local amenities. Children can access the gift vouchers instantaneously, choosing two at a time. With regards to short breaks, families apply for funding towards a short break. This application details plans for their break and either a Young Lives vs Cancer Social Worker or medical staff will verify the application, confirming that the child is at an appropriate stage in their treatment where the likelihood of going on a breakaway is possible. Until May 2025 Hamish Dear's Warm Hugs provided up to £400 per short break application, this was reduced to £300. A child could also apply for a gift(s) up to the value of £400 and this was also reduced to £300 in May 2025. Gifts are ordered online and sent to the ward/nominated address. Until May 2025 a child could access £800 of funding per annum, this has been reduced to £600 per year. Entertainment can also be provided to the ward which may include toys/gifts for the ward or items requested by the play-nurses which trustees consider to be entertainment to the ward.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

At the Royal Hospital for Children in Glasgow within the financial year 105 families have accessed Hamish Dear's Warm Hugs, this is an increase in 7 families compared to the last financial year where the charity already saw a significant increase in applications – therefore the number of applications received this year has remained considerably high. 17 families access the gift vouchers for days out accessible from Young Lives vs Cancer Social Work. 86 families applied for gifts, and 20 families have accessed funding for short breaks, the number of gift applications has increased by a further 6 applications and the number of short break applications has increased by 7 applications.

At the Royal Aberdeen Children's Hospital, 26 families accessed the charity within the financial year, this is a decrease of 7 families compared to the last financial year. 9 families have accessed gift vouchers for days out, 11 families also applied for funding towards a short break and 16 families applied for gifts – this is a decrease in applications for the area.

At the Royal Hospital for Sick Children in Edinburgh, 62 families accessed the charity within the financial year. This is decrease in 17 families. 10 families accessed gift vouchers for days put accessible from the Young Lives vs Cancer Social Worker's which is a decrease in number of families accessing this provision. At this time we have had contact with the social work team about the use the vouchers – which remains available to children with cancer and receiving treatment at this hospital. 26 families applied for funding towards a short break, and 49 families applied for gifts which again is a reduction in applications. That said, 10 families did apply on more than one occasion for gifts.

In total, within the financial year 2024-2025 a total of 193 families accessed support from Hamish Dear's Warm Hugs. Whilst this is a decrease of 16 families compared to the previous year, the number of families accessing the charity remains high – given the significant increase the previous year. As a result of the high demand on the charity and less funding being received within the past financial year, the overall amount families can access was reduced at the start of May 2025 to £300 per short break application and £300 per gift application – with a total a family can access being £600 per year. The social work teams who we liaise with were supportive of this decision. Overall, the charity consider that this decision will allow us to continue to support all applications received going forward.

Financial review

Brief statement of the charity's policy on reserves

The charity does not operate with reserves; all finances are unrestricted funds available to spend. However, trustees have agreed that should the bank balance fall below £30,000 then the charity will discuss measures that can be implemented to ensure that families can continue to access the charity, as well as being proactive with fundraising ideas and access funding available to ensure continuity of the charitable activities available.

Details of any deficit

Within the financial year there has been a deficit of £15,411. Trustees met in February and April to specifically discuss the charity accounts, noting that the income for the charity within this financial year was significantly less than the previous year. This was therefore monitored in meetings and continues to be discussed. Whilst there was a deficit the charity continues to have an adequate income and positive bank balance to support the charities main activities.

Donated facilities and services (if any)

Not applicable

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (e.g. Chair) Trustee

Date 13.10.25

OSCr

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts

v2

Report to the
trustees/members of

Hamish Dear's Warm Hugs

Registered charity
number

SC046526

On the accounts of the
charity for the period

Period start date

Day Month Year
01 June 2024

to

Period end date

Day Month Year
31 May 2025

Set out on pages 1 - 6 of receipts and payments accounts

Respective
responsibilities of
trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent
examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks 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, I do not express an audit opinion on the accounts.

Independent examiner's
statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Name:

Date:

10/10/25

Relevant professional
qualification(s) or body
(if any):

Chartered Accountant

Address:

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose

Receipts and payments accounts						
For the period from				to		
	01	June	2024		31	May 2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	55,817				55,817	
Legacies					-	
Grants	-				-	
Receipts from fundraising activities	6,329				6,329	
Gross trading receipts	-				-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	62,146	-	-	-	62,146	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	62,146	-	-	-	62,146	-
A3 Payments						
Expenses for fundraising activities	1,442				1,442	
Gross trading payments	224				224	
Investment management costs					-	
Payments relating directly to charitable activities	75,891				75,891	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	77,557	-	-	-	77,557	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	77,557	-	-	-	77,557	-
Net receipts / (payments)	(15,411)	-	-	-	(15,411)	-
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(15,411)	-	-	-	(15,411)	-

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	54,738				54,738	
	Surplus / (deficit) shown on receipts and payments account	(15,411)				(15,411)	
						-	
						-	
	Cash and bank balances at end of year	39,327	-	-	-	39,327	-
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

Unrestricted funds consist of donations and income from fundraising activities and will be distributed in line with the charity's intentions.

C2 Grants

Type of activity or project supported	Individual / Institution	Number of grants made	£
N/A			
Total			-

C3a Trustee remuneration

N/A	
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

N/A	
-----	--

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
N/A			

C6 Other information

N/A

Year ended 31 May 2025
Annual summary

	Statement 1 June/July 2024	Statement 2 July 2024/Aug 2024
Donations	5685.16	5000.37
Legacies		
Grants		
Receipts from fundraising activities	34.5	21.02
Gross trading receipts		
Total income	5,719.66	5021.39
Gross trading payments	46.59	18.82
Investment management costs		
Vouchers/short breaks etc.		
	8748.79	6666.99
Expenses for events		
Charity merchandise		
Grants and donations		
Governance costs:		
Audit / independent examination		
Preparation of annual accounts		
Legal costs		
Total expenditure	8795.38	6685.81
Surplus/(deficit)	-3075.72	-1664.42
Opening bank balance	54738.24	51662.52
Closing bank balance	51662.52	49998.1

Statement 3**Statement 4****Statement 5**Aug-24 **Sept 2024/October 2024** **October 2024/Nov 2024**

12774.09 2374.65 5538.24

130.63 3923.23 295.82

12904.72 6297.88 5834.06

17.34 17.26 17.26

5426.42 7640.65 6517.34

683.57

6127.33 7657.91 6534.6

6777.39 -1360.03 -700.54

49998.1 56775.49 55415.46**56775.49 55415.46 54714.92**

Statement 6
Nov 2024/Dec 2024

Statement 7
Dec 2024/Jan 2025

Statement 8
Jan 2025/Feb 2025

5797.44

2161.72

3257.14

27.65

243.88

5797.44

2189.37

3501.02

17.26

17.26

5542.54

11623.17

2858.51

750

5542.54

11640.43

3625.77

254.9

-9451.06

-124.75

54714.92

54969.82

45518.76

54969.82

45518.76

45394.01

Statement 9 Feb 2025/March 2025	Statement 10 March 2025/April 2025	Statement 11 April 2025/May 2025
1991.59	7840.95	1610.44
1441.77		184
3433.36	7840.95	1794.44
17.26	34.52	20.86
4525.2	4301.38	6719.98
7.98		
4550.44	4335.9	6740.84
-1117.08	3505.05	-4946.4
45394.01	44276.93	47781.98
44276.93	47781.98	42835.58

Statement 12**Statement 13****Statement 14****May-25 1/5/2024 - 31/05/2024**

1785.23

26.18

1811.41**0****0**

5319.61

5319.61

0

0

-3508.2

0

0

42835.58**39327.38****39327.38****39327.38****39327.38****39327.38**

Statement 15

Statement 16

Statement 17

0

0

0

0

0

0

0

0

0

0

0

0

39327.38

39327.38

39327.38 39327.4

39327.38

39327.38

39327.38 39327.4

Total

55817.02

0

0

6328.68

0

62145.7

224.43

0

75890.58

1441.55

0

0

0

0

0

0

77556.56

-15410.86

Hamish Dear's Warm Hugs

SC046526

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
Total	-	-	-	-	-	-
	reference	-	-	-	reference	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
Total	-	-	-	-
	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	reference error	-	-	-	reference error	-

	2025	2024
Current year	Prior year	
Donations	55,817	77,200
Legacies		
Grants		
Receipts from fundraising activities	6,329	19,816
Gross trading receipts		
Total income	62,146	97,016
Gross trading payments	224	379
Investment management costs		
Vouchers/short breaks etc.	75,891	87,408
Expenses for events	1,442	2,152
Charity merchandise	-	1,434
Grants and donations		
Governance costs:		
Audit / independent examination		
Preparation of annual accounts		
Legal costs		
Total expenditure	77,557	91,372
Surplus/(deficit)	-	5,643

	2023	2022	2021	2020	2019	2018
Prior year	Prior year	Prior year	Prior year	Prior year	Prior year	Prior year
	42,019	60,344	41,329	73,519	58,141	32,016
	-	-	-	-	-	-
	-	-	-	3,000	-	3,000
	7,506	9,763	-	6,041	17,158	14,065
	-	-	-	700	-	-
	-	-	-	-	-	-
49,525	70,106	41,329	83,261	75,298	49,081	
	-	-	-	-	-	-
235	642	216	571	291	155	
	-	-	-	-	-	-
71,445	59,021	54,904	74,784	58,545	26,159	
634	660	-	732	560	1,522	
1,426	-	541	2,575	1,288	1,415	
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
73,740	60,323	55,661	78,663	60,684	29,251	
	-	-	-	-	-	-
-	24,215	9,783	14,332	4,598	14,615	19,829

2017 Prior year	Grand total	Difference	24 to 25 % Change
29,740	470,125	13,798	72%
-	-	-	
3,000	9,000	-	#DIV/0!
26,963	107,639	- 1,177	32%
-	700	-	#DIV/0!
	-	-	
59,703	587,465	12,621	64%
	-	-	
-	2,714	- 11	59%
-	-	-	
19,511	527,667	4,446	87%
457	8,159	808	67%
918	9,598	- 1,426	0%
-	-	-	
-	-	-	
-	-	-	
-	-	-	
-	-	-	
20,886	548,137	3,817	85%
	-	-	
38,817	39,327	8,804	-273%

Y1 TO 25
% CHANGE

88%

-100%

-77%

4%

#DIV/0!

289%

216%

-100%

271%

-140%