Hamish Dear's Warm Hugs

The Scottish Charity Regulator (OSCR)
2nd Floor
Quadrant House
9 Riverside Drive
Dundee
DD1 4NY

40 Bede Way
Tarves
Ellon
Aberdeenshire
AB41 7WE

26 October 2026

RE: END OF YEAR ACCOUNTS

Please see attached end of year accounts for Hamish Dear's Warm Hugs (SC046526) for the period 01.06.25 – 31.05.26. The information attached includes the Trustees Annual Report, Statement of Receipts and Payments and an independent examiners report on the accounts.

Please do not hesitate to contact me should you require any further information.

Kind Regards

Hollie Dear
Trustee (Hamish Dear's Warm Hugs)

APPENDIX 1

OSCR

Office of the Scottish **Charity Regulator**

Trustees' Annual Report for the period							
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	01	June	2025	To	31	May	2026

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	40 Bede Way	
	Tarves	
	Ellon	
	Aberdeenshire	**Postcode: AB41 7WE**

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	Hollie Dear			
2	Kris Dear			
3	Deborah Nesbitt			
4	David Leslie			
5	Neil Shearer			
6	Jill Murray		Since 24.07.2026	
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

APPENDIX 1

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	Jill Murray was appointed as a Trustee following a charity meeting on 25.06.26. This was agreed by all trustees and Mrs Murray formally started on 24.07.26. An induction was completed following this date.

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 01.06.25 - 31.05.26 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 but increased once again to £400 in May 2026. 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 and increased back to £400 in May 2026. Gifts are ordered online and sent to the ward/nominated address. Since May 2025 a child could access £600 of funding per annum, but as noted above, this was increased to £800 in May 2026. Either a Young Lives vs Cancer Social Worker or medical staff this information. 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 69 families have accessed Hamish Dear's Warm Hugs, this is a decrease in 36 families compared to the last financial year. 23 families accessed the gift vouchers for days out accessible from Young Lives vs Cancer Social Work which is an increase of 6 families. In addition to this, of the 23 families, 6 accessed vouchers on more than one occasion. 51 families applied for gifts (2 families applied more than once), this is a decrease of 36 families, and 13 families have accessed funding for short breaks.

At the Royal Aberdeen Children's Hospital, 25 families accessed the charity within the financial year, this is only a decrease of 1 family compared to the last financial year. 9 families have accessed gift vouchers for days out, with 5 families accessing these on more than one occasion. 12 families also applied for funding towards a short break and 14 families applied for gifts – this is an increase in short break applications by 1, and a decrease in gift applications by 2. However, it should be noted that 2 families applied for gifts on more than one occasion.

At the Royal Hospital for Sick Children in Edinburgh, 38 families accessed the charity within the financial year. This is decrease in 24 families. 7 families accessed gift vouchers for days out accessible from the Young Lives vs Cancer Social Worker's with 3 families accessing vouchers on more than once occasion. 14 families applied for funding towards a short break which is a reduction in 12 applications compared to the previous year, and 29 families applied for gifts which again is a decrease in applications. 1 family accessed all avenues available from the charity.

In total, within the financial year 2024-2025 a total of 132 families accessed support from Hamish Dear's Warm Hugs. This is a decrease in 61 families compared to the previous year. As noted within the end of year report dated September 2025, the overall amount families could 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. Due to an increase in the level of funding following an extremely successful 10-year charity celebration/fundraiser, the amount children can access was increased back to £800 overall (£400 for gifts, and £400 towards short break funding).

From the information above, it is recognised that the number of applications received from Glasgow and Edinburgh has decreased within the past year, but applications from Aberdeen has generally remained the same. The use of vouchers has also appeared to increase within the past year. In May 2026 we ordered specific items for the medical ward in Aberdeen, which is accessed by child cancer patients, these were requested by the play nurse and included YOTO players, learning tablets and touch and learn activity tables. The offer of toys and crafts was also widened to Glasgow and Edinburgh and will be reflected within the following years accounts.

Contact was made with the Young Lives vs Cancer Social Work teams to discuss the decrease in applications although no specific explanation could be provided for this. As a charity it was agreed that we would ensure posters advertising the charity are clearly displayed for families accessing the cancer wards, and we will advertise what the charity can offer to families via the ward's social media page (in Glasgow).

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 go 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.

Details of any deficit

Not applicable

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)	Hollie Dear
Position (e.g. Chair)	Trustee
Date	25.10.2026

APPENDIX 3

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				Period end date		
Day	Month	Year		Day	Month	Year
01	June	2025	**to**	31	May	2026

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:	Joanne Ligertwood	**Date:**	27/10/2026
Name:	Joanne Ligertwood(Harrison)		
Relevant professional qualification(s) or body (if any):	Chartered Accountant		
Address:	29 Duthie Road		
	Tarves		
	ELLON		
	AB41 7JX		

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

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

APPENDIX 2

Hamish Dear's Warm Hugs **SC046526**

OSCR Scottish Charity Regulator

Receipts and payments accounts

For the period from 01 June 2025 to 31 May 2026

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	84,272				84,272	
Legacies					-	
Grants	-				-	
Receipts from fundraising activities	15,385				15,385	
Gross trading receipts	-				-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	99,657	-	-	-	99,657	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	99,657	-	-	-	99,657	-
A3 Payments						
Expenses for fundraising activities	7,424				7,424	
Gross trading payments	371				371	
Investment management costs					-	
Payments relating directly to charitable activities	42,305				42,305	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	50,100	-	-	-	50,100	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	50,100	-	-	-	50,100	-
Net receipts / (payments)	49,557	-	-	-	49,557	-
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	49,557	-	-	-	49,557	-

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Hamish Dear's Warm Hugs SC046526

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	39,327				39,327	
	Surplus / (deficit) shown on receipts and payments account	49,557				49,557	
						-	
						-	
	Cash and bank balances at end of year	88,884	-	-	-	88,884	-
	(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
H Clark	HOLLIE DEAR	27/10/26
[signature]	DAVID LESLIE	27/10/26

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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	

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 2026
Annual summary

	From Treasurer Spreadsheet		Total
Donations	84272		**84272**
Legacies			**0**
Grants			**0**
Receipts from fundraising activities	15385		**15385**
Gross trading receipts			**0**
Total income	**99,657.00**	**0**	**99657**
Gross trading payments	371		**371**
Investment management costs			**0**
Vouchers/short breaks etc.	42305		**42305**
Expenses for events	7424		**7424**
Charity merchandise			**0**
Grants and donations			**0**
Governance costs:			**0**
Audit / independent examination			**0**
Preparation of annual accounts			**0**
Legal costs			**0**
Total expenditure	50100	0	**50100**
Surplus/(deficit)	49557	0	**49557**
Opening bank balance	**39327.38**		
Closing bank balance	**88884.38**	**0**	

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	Current year	2026	Prior year	2025
Donations	84272			55,817
Legacies				
Grants				
Receipts from fundraising activities	15385			6,329
Gross trading receipts				
Total income		**99,657**		**62,146**
Gross trading payments	371			224
Investment management costs				
Vouchers/short breaks etc.	42305			75,891
Expenses for events	7424			1,442
Charity merchandise				-
Grants and donations				
Governance costs:				
Audit / independent examination				
Preparation of annual accounts				
Legal costs				
Total expenditure		**50,100**		**77,557**
Surplus/(deficit)		**49,557**	-	**15,411**

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2024		2023		2022		2021		2020	
Prior year		Prior year		Prior year		Prior year		Prior year	
	77,200		42,019		60,344		41,329		73,519
					-		-		-
					-		-		3,000
	19,816		7,506		9,763		-		6,041
					-		-		700
					-		-		-
	97,016		**49,525**		70,106		41,329		83,261
					-		-		-
	379		235						
					642		216		571
					-		-		-
	87,408		71,445						
					59,021		54,904		74,784
	2,152		634						
					660		-		732
	1,434		1,426						
					-		541		2,575
					-		-		-
					-		-		-
					-		-		-
					-		-		-
					-		-		-
					-		-		-
	91,372		**73,740**		60,323		55,661		78,663
					-		-		-
	5,643	-	**24,215**		9,783	-	14,332		4,598

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2019 Prior year	2018 Prior year	2017 Prior year	Grand total	Difference
58,141	32,016	29,740	554,397	13,798
-	-	-	-	-
-	3,000	3,000	9,000	-
17,158	14,065	26,963	123,024	- 1,177
-	-	-	700	-
-			-	-
75,298	49,081	59,703	687,122	12,621
-			-	-
291	155	-	3,084	- 11
-	-	-	-	-
58,545	26,159	19,511	569,972	4,446
560	1,522	457	15,583	809
1,288	1,415	918	9,598	- 1,426
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
60,684	29,251	20,886	598,238	3,817
-			-	-
14,615	19,829	38,817	88,884	8,804

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24 to 25 % Change	Y1 TO 26 % CHANGE
151%	183%
#DIV/0!	-100%
243%	-43%
#DIV/0!	
160%	67%
166%	#DIV/0!
56%	117%
515%	1525%
#DIV/0!	-100%
65%	140%
-322%	28%

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