

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024
FOR
LES HOEY MBE DREAMMAKER FOUNDATION SCIO

William Duncan (UK) Limited
Chartered Accountants
4d Auchingramont Road
Hamilton
ML3 6JT

LES HOEY MBE DREAMMAKER FOUNDATION SCIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2024

The trustees present their report with the financial statements of the charity for the year ended 30 September 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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.

Significant activities

During the year we received donations totalling £250,709 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.

We organised a day to Blackpool, and over 250 concert and theatre tickets some with meet and greets with pop and sports stars.

We had our annual Christmas Party at Hamilton racecourse with 300 Children, Siblings and family members. We changed the event this year and made it an interactive day where the kids could do craft and other fun festive activities.

ACHIEVEMENT AND PERFORMANCE

Two of our caravans were traded in for a newer model to ensure efficient and continues to meet the charities aims and objectives.

We have also given out lots of individual gifts to sick children including 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 hired a private box for 10 to go to see Pink at Hampden Park and the kids and their parents had a fantastic night.

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

We held our 10th Anniversary Ball in October and it was an Amazing event. The funds raised at this night will make sure that our caravans are safe for another year and also will pay for a trip at xmas for the children, which we are planning now.

FINANCIAL REVIEW

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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC45098

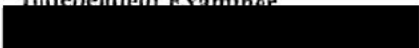
Principal address

Unit 2
8 Bell Street
Wishaw
ML2 7NU

Trustees

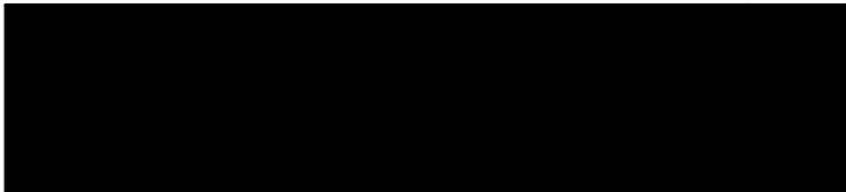


Independent Examiner



William Duncan (UK) Limited
Chartered Accountants
4d Auchingramont Road
Hamilton
ML3 6JT

Approved by order of the board of trustees on 25 June 2025 and signed on its behalf by:



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LES HOEY MBE DREAMMAKER FOUNDATION SCIO**

I report on the accounts for the year ended 30 September 2024 set out on pages four to eleven.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report

My examination was 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 seeking explanations from you as 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 view given by the accounts.

Independent examiner's statement

In connection with 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 to comply with Regulation 8 of the 2006 Accounts Regulationshave 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.



The Institute of Chartered Accountants of Scotland

William Duncan (UK) Limited
Chartered Accountants
4d Auchingramont Road
Hamilton
ML3 6JT

25 June 2025

LES HOEY MBE DREAMMAKER FOUNDATION SCIO

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2024

		30.9.24 Unrestricted fund £	30.9.23 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	3	250,709	221,268
Investment income	4	3,126	2,242
Other income		32,915	-
Total		<u>286,750</u>	<u>223,510</u>
EXPENDITURE ON			
Raising funds		49,561	42,182
Charitable activities			
The provision of recreational facilities and activities		237,082	248,317
Accountancy fees		1,320	-
Total		<u>287,963</u>	<u>290,499</u>
NET INCOME/(EXPENDITURE)		(1,213)	(66,989)
RECONCILIATION OF FUNDS			
Total funds brought forward		244,436	311,425
TOTAL FUNDS CARRIED FORWARD		<u><u>243,223</u></u>	<u><u>244,436</u></u>

The notes form part of these financial statements

LES HOEY MBE DREAMMAKER FOUNDATION SCIO

STATEMENT OF FINANCIAL POSITION
30 SEPTEMBER 2024

		30.9.24 Unrestricted fund £	30.9.23 Total funds £
FIXED ASSETS	Notes		
Tangible assets	7	93,967	48,849
CURRENT ASSETS			
Debtors	8	2,700	2,700
Cash at bank and in hand		179,641	216,004
		<u>182,341</u>	<u>218,704</u>
CREDITORS			
Amounts falling due within one year	9	(7,701)	(8,345)
NET CURRENT ASSETS		<u>174,640</u>	<u>210,359</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		268,607	259,208
CREDITORS			
Amounts falling due after more than one year	10	(25,384)	(14,772)
NET ASSETS		<u>243,223</u>	<u>244,436</u>
FUNDS	13		
Unrestricted funds		243,223	244,436
TOTAL FUNDS		<u>243,223</u>	<u>244,436</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25 June 2025 and were signed on its behalf by:

Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

1. STATUTORY INFORMATION

[REDACTED] DreamMaker Foundation is a Scottish Charitable Incorporated Organisation (SCIO), registered charity number SC045098.

The charity's registered number and registered office address can be found in the report of the trustees.

The presentation currency of the financial statements is the Pound Sterling (£).

2. 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.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Holiday homes	- 25% on cost
Motor vehicles	- 25% on reducing balance
Equipment	- 25% on reducing balance

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

LES HOEY MBE DREAMMAKER FOUNDATION SCIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

2. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Government grants

Government grants in relation to expenditure are credited when the expenditure is charged to the statement of financial activities.

3. DONATIONS AND LEGACIES

	30.9.24	30.9.23
Donations	£	£
Fundraising events	185,447	168,645
	65,262	52,623
	<u>250,709</u>	<u>221,268</u>

4. INVESTMENT INCOME

	30.9.24	30.9.23
Interest received	£	£
	3,126	2,242
	<u>3,126</u>	<u>2,242</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

	30.9.24	30.9.23
Trustees' salaries	£	£
Trustees' pension contributions to money purchase schemes	52,060	47,626
	2,090	1,841
	<u>54,150</u>	<u>49,467</u>

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2023.

6. AVERAGE NUMBER OF EMPLOYEES

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

	30.9.24	30.9.23
Charitable activities	3	3
	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024

7. TANGIBLE FIXED ASSETS

	Holiday homes £	Motor vehicles £	Equipment £	Totals £
COST				
At 1 October 2023	135,650	53,787	8,803	198,240
Additions	47,994	34,045	667	82,706
Disposals	(91,650)	(33,127)	-	(124,777)
At 30 September 2024	91,994	54,705	9,470	156,169
DEPRECIATION				
At 1 October 2023	113,650	28,616	7,125	149,391
Charge for year	7,997	10,146	810	18,953
Eliminated on disposal	(91,649)	(14,493)	-	(106,142)
At 30 September 2024	29,998	24,269	7,935	62,202
NET BOOK VALUE				
At 30 September 2024	61,996	30,436	1,535	93,967
At 30 September 2023	22,000	25,171	1,678	48,849

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Motor vehicles £
COST	
At 1 October 2023	33,127
Additions	34,045
Disposals	(33,127)
At 30 September 2024	34,045
DEPRECIATION	
At 1 October 2023	14,493
Charge for year	8,511
Eliminated on disposal	(14,493)
At 30 September 2024	8,511
NET BOOK VALUE	
At 30 September 2024	25,534
At 30 September 2023	18,634

LES HOEY MBE DREAMMAKER FOUNDATION SCIO

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
Other debtors	30.9.24 £ 2,700	30.9.23 £ 2,700
9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
Hire purchase (see note 11)	30.9.24 £ 5,064	30.9.23 £ 5,064
Taxation and social security	2,637	3,281
	<u>7,701</u>	<u>8,345</u>
10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		
Hire purchase (see note 11)	30.9.24 £ 25,384	30.9.23 £ 14,772
11. LEASING AGREEMENTS		
Minimum lease payments under hire purchase fall due as follows:		
Net obligations repayable:	30.9.24	30.9.23
Within one year	£	£
Between one and five years	5,064	5,064
	<u>25,384</u>	<u>14,772</u>
	<u>30,448</u>	<u>19,836</u>
12. SECURED DEBTS		
The following secured debts are included within creditors:		
Hire purchase contracts	30.9.24 £ 30,448	30.9.23 £ 19,836
Hire purchase contracts are secured on the assets to which they relate.		

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024

13. MOVEMENT IN FUNDS

	At 1.10.23 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	244,436	(1,213)	243,223
TOTAL FUNDS	<u>244,436</u>	<u>(1,213)</u>	<u>243,223</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	286,750	(287,963)	(1,213)
TOTAL FUNDS	<u>286,750</u>	<u>(287,963)</u>	<u>(1,213)</u>

Comparatives for movement in funds

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	311,425	(66,989)	244,436
TOTAL FUNDS	<u>311,425</u>	<u>(66,989)</u>	<u>244,436</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	223,510	(290,499)	(66,989)
TOTAL FUNDS	<u>223,510</u>	<u>(290,499)</u>	<u>(66,989)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.22 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	311,425	(68,202)	243,223
TOTAL FUNDS	<u>311,425</u>	<u>(68,202)</u>	<u>243,223</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	510,260	(578,462)	(68,202)
TOTAL FUNDS	<u>510,260</u>	<u>(578,462)</u>	<u>(68,202)</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2024.

15. INDEPENDENT EXAMINATION FEES

A fee of £1,320 was paid to the independent examiner (2023 : £1,260).

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

	30.9.24 £	30.9.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	185,447	168,645
Fundraising events	65,262	52,623
	<u>250,709</u>	<u>221,268</u>
Investment income		
Interest received	3,126	2,242
Other income		
Gain on sale of tangible fixed assets	32,915	-
	<u>286,750</u>	<u>223,510</u>
Total incoming resources		
	286,750	223,510
EXPENDITURE		
Raising donations and legacies		
Fundraising event costs	49,561	42,182
Charitable activities		
Trustees' salaries	52,060	47,626
Trustees' pension contributions	2,090	1,841
Wages and national insurance	15,241	15,625
Pension costs	739	739
Travel and subsistence	5,238	6,435
Vehicle expenses	6,136	7,666
Property costs	15,106	21,213
Telephone	4,495	4,330
Postage and stationery	2,874	4,827
Advertising	13,055	22,501
General expenses	3,497	3,833
Repairs and renewals	19,315	22,744
Charity events	66,310	58,288
Subscriptions	7,394	6,818
Depreciation of holiday homes	7,997	11,000
Depreciation of motor vehicles	10,146	8,390
Depreciation of equipment	810	784
Credit card charges	351	638
Hire purchase interest	4,228	1,759
	<u>237,082</u>	<u>247,057</u>
Support costs		
Governance costs		
Professional fees	1,320	1,260

This page does not form part of the statutory financial statements

LES HOEY MBE DREAMMAKER FOUNDATION SCIO

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2024

	30.9.24 £	30.9.23 £
Total resources expended	287,963	290,499
Net expenditure	<u>(1,213)</u>	<u>(66,989)</u>

This page does not form part of the statutory financial statements

APPENDIX 1



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	Oct	2023	To	30	Sept	2024

Reference and administration details

Charity name	Les Hoey MBE DreamMaker Foundation		
Other names charity is known by	DreamMaker Foundation		
Registered charity number	SC045098		
Charity's principal address	Unit 2		
	8 Bell Street		
	Wishaw	Postcode ML2 7NU	

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		Chairman		
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

The community organisation was set up by [REDACTED] and was recognised as a Scottish charity with effect from 08 September 2014. The Charity is administered in accordance with the terms of OSCR.

Trustee recruitment and appointment

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

Objectives and activities

Charitable purposes

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. To when available include “meet and greets” occasions with the “stars”.
Outings and gatherings which will enable the children and families to come together and enjoy an eventful day as a group.

Summary of the main activities in relation to these objects

Have increased the number of sick children from 40 at the start of the Charity to in excess of 5000 at this point and it continues to grow weekly.
2024 was our 10th year as a registered charity . We 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 day to Blackpool, and over 250 concert and theatre tickets some with meet and greets with pop and sports stars. We had our annual Christmas Party at Hamilton racecourse with 300 Children, Siblings and family members. We changed the event this year and made it an interactive day where the kids could do craft and christmassy things with our volunteers and loved it

APPENDIX 1

Achievements and performance

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

We moved in February 2023 to our own (rented) premises. 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.

Our 2 Respite caravans were fully opened again, and they 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, Smartphones, we also

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 hired a private box for 10 to go to see Pink at Hampden Park and the kids and their parents had a fantastic night.

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

We held our 10th Anniversary Ball in October and it was an Amazing event. The funds raised at this night will make sure that our caravans are safe for another year and also will pay for a trip at xmas for the children, which we are planning now.

Financial review

Brief statement of the charity's policy on reserves

The charity currently holds two bank accounts. One which has low amounts of cash to cover day to day expenses, payroll and associated costs.

The second account is used to "store" monies from donations and used for large expenses and outings. We have a reserve of £30K 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.

Details of any deficit	There is no deficit
Donated facilities and services (if any)	

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)	<div></div>	

Full name(s)



Position (e.g. Chair)

Trustee

10 June 2025