



Sunflower Scotland SCIO

Trustees' Annual Report

From 26.10.2022 to 31.12.2023



Charity contact information

Charity name: Sunflower Scotland SCIO

Scottish Charity Number: SC0052092

Address: 5 South Charlotte Street, Edinburgh

Postcode: EH2 4AN

Telephone number: 0131 358 54 90

Email address: contact@sunflowerscotland.co.uk

Website: <https://sunflowerscotland.co.uk>

Facebook: <https://www.facebook.com/SunflowerScotland>

LinkedIn: <https://www.linkedin.com/company/84030862/>

Instagram: <https://www.instagram.com/sunflowerscotland/>

Charity Board of Trustees

1. Oleg Dmitriev, Chairman | Place of residence: Edinburgh
2. Margaret Coughtrie | Place of residence: Edinburgh
3. Iryna Mansell | Place of residence: Edinburgh
4. Tetyana Sibbald | Place of residence: Edinburgh
5. Elvira Dmitrieva, Treasurer | Place of residence: Edinburgh

Special Advisor to the Board

Major General (retired) Mark MacCarley | Place of residence: Los Angeles, USA



Sunflower Scotland Trustees and volunteers loading a lorry with humanitarian aid, July 2022

Objectives and activities

We have been helping Ukraine since 02 March 2022. First as volunteers, later as a registered charity. We learned and evolved: our specialisation is delivering aid near the front line, where it is most needed.

Sunflower Scotland's Purposes



The purpose of Sunflower Scotland SCIO is to save lives and to provide relief to those Ukrainian people who suffered from Russia's aggressive invasion in Ukraine.

To achieve its purpose, our organisation undertakes:

- (a) to provide humanitarian relief aid to vulnerable people in settlements near the front line and de-occupied territories, where homes and civilian infrastructure are severely damaged;
- (b) to provide relief aid to deprived children and fostering families;
- (c) to provide medical equipment and supplies to Ukrainian hospitals;
- (d) to help save lives at the front line by providing medical supplies, ambulances and means of evacuation;
- (e) to source humanitarian aid locally in Ukraine as much as is reasonably practical, in order to support the country's economy.

Structure, governance and management

Type of governing document

The work of our charity is governed by a two-tier constitution, which is based on the SCVO Model SCIO Constitution.

Sunflower Scotland's Constitution sets out our purpose, structure and describes how it operates.

Trustee recruitment and appointment

- The maximum number of charity trustees is 7, and the minimum number is 3.
- The initial trustees are deemed to have been appointed by the members as charity trustees with effect from the date of incorporation.
- At each AGM, the members may elect any member (unless they are not eligible).
- The board may at any time appoint any member (unless they are not eligible) to be a charity trustee.
- A person is not eligible for election or appointment to the board if they are either disqualified from being a charity trustee under the Charities and Trustee Investment (Scotland) Act 2005; or they are an employee of the organisation.

Achievements and performance

From its incorporation as an SCIO on the 26th October 2022 and until 31 December 2023, Sunflower Scotland worked tirelessly to deliver on its objectives. Here is a summary of its achievements over that period:

5,177 aid deliveries which supported 11,721 people

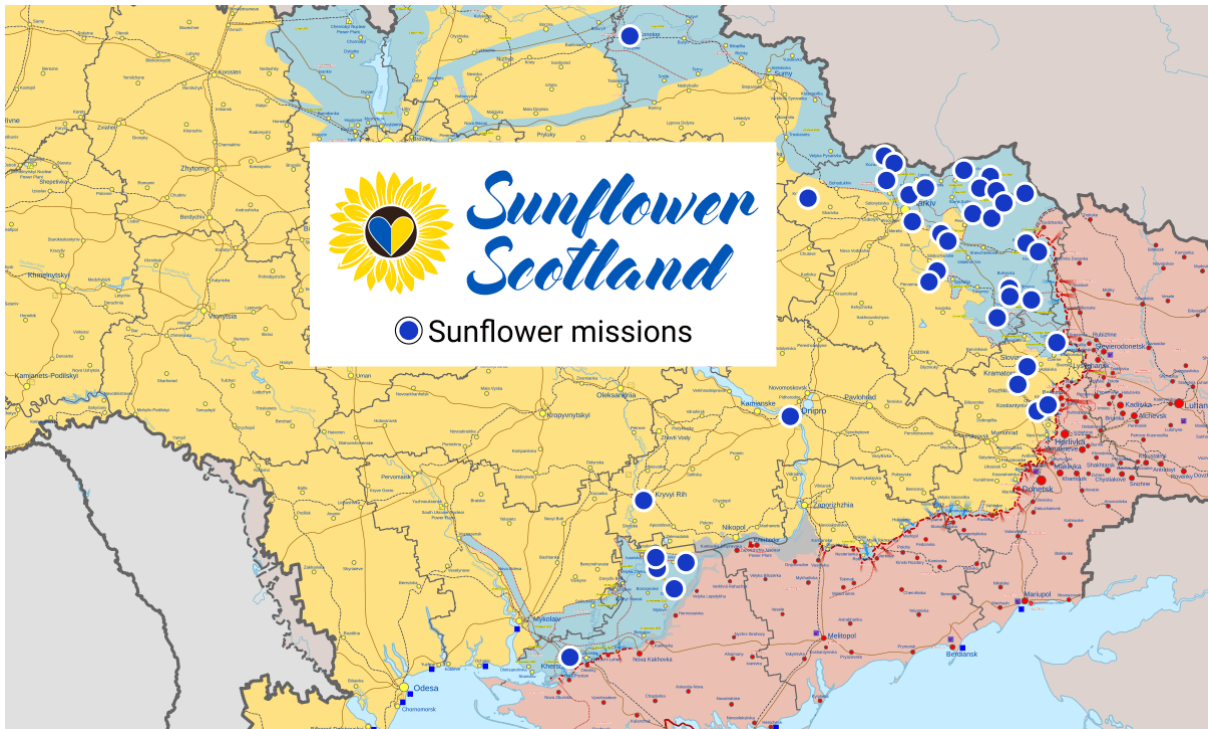


Aid delivery in Slovyansk, Donbas



Aid delivery in Lozova, Vovchansk district (Kharkiv region)

Helped people in frontline villages and towns having conducted 36 missions



1,087 aid deliveries to deprived children, including

- orphans in fostering families
- children with physical and mental disabilities
- children from extremely poor / internally displaced families who lost their homes because of the war



Aid to disabled children in Kryvyi Rih



Aid to orphans, Kharkiv region



Aid to disabled children in Kryvyi Rih

Provided medical aid to five hospitals



Medical equipment to 16th Childrens' Cancer Hospital, Kharkiv

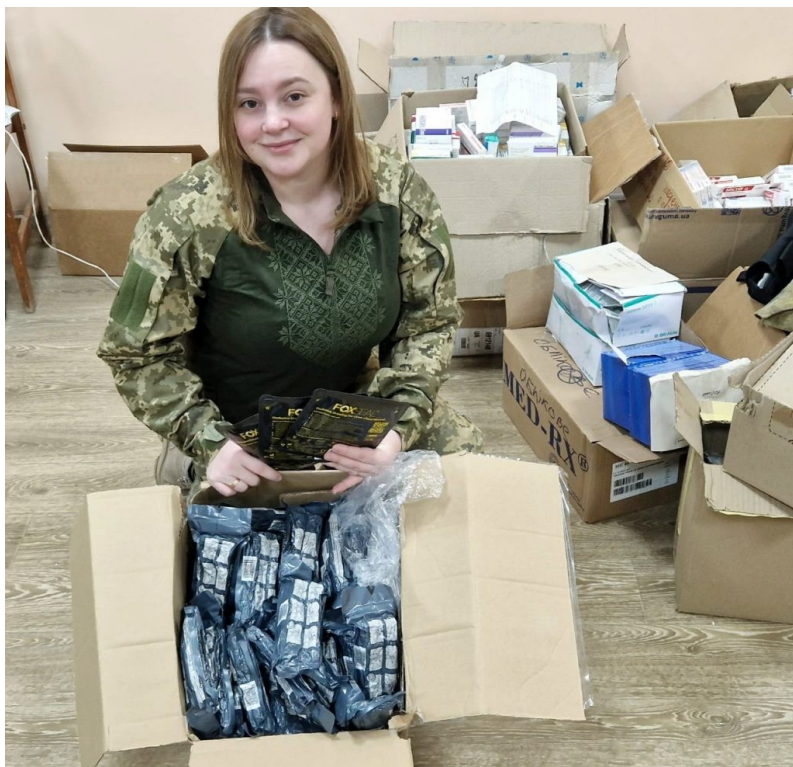


Wheelchairs and adult nappies to Chuhiv Town Hospital, Kharkiv region

Provided 8 ambulances, jeeps to TRO (Home Guard) and life-saving supplies to frontline medics



Delivery of frontline ambulance in Tsyркunу, Kharkiv region



Delivery of Israeli bandages to 129th brigade TRO

FoodAid was purchased in Ukraine, supporting local jobs and saving 58% of the donated funds



Contents of our typical aid bag: all products produced and sourced in Ukraine

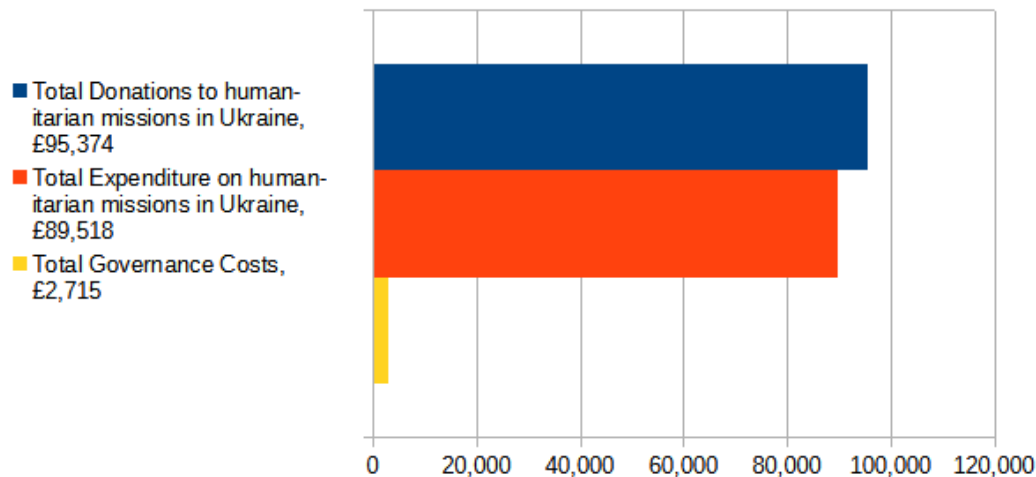


Purchase of aid from local SME supplier in Ukraine

Financial review

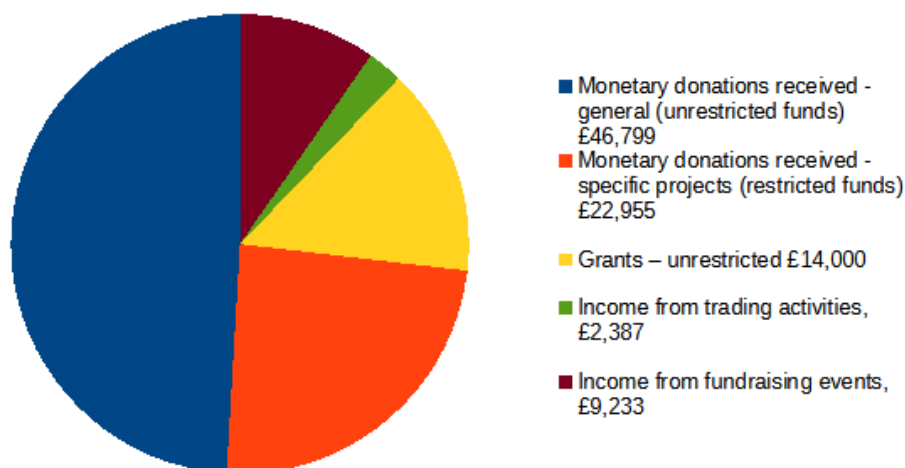
Over the period between October 2022 and December 2023 Sunflower Scotland received total funds of £95,374 and spent £92,233 of which £89,518 were spent on humanitarian missions in Ukraine, and £2,715 on governance and administrative expenses:

Statement of Receipts and Payments of Sunflower Scotland, Oct 2022 - Dec 2023



Of the £95,374 received donations, 49% were general (unrestricted) funds, whereas 24% of donations were received for specific projects. 15% were unrestricted grants, 10% was received as income from fundraising events and 3% as income from trading activities:

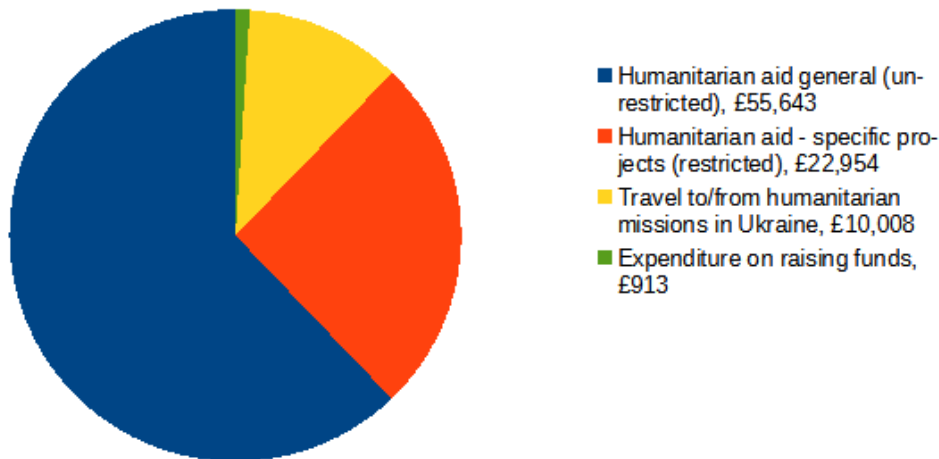
Structure of Sunflower Scotland funds, Oct 2022 - Dec 2023



Of the £89,518 expenditure, 62% was general humanitarian aid in Ukraine, 26% was related to the specific humanitarian projects, 11% were expenses related to travel to/

from humanitarian missions in Ukraine (our “travel for humanitarian missions” is a humanitarian mission in itself as we deliver equipment and leave the vehicles behind), and 1% of the expenditure was related to raising funds.

Structure of Sunflower Scotland expenditure on humanitarian missions in Ukraine, Oct 2022-Dec 2023



£22,954 were spent on specific humanitarian projects which was within the restricted funds budget of £22,955.

Sunflower Scotland involved general volunteers in fundraising activities, such as coffee mornings, charity dinners and film screenings, gala fairs and festivals. The nature of their contribution was providing help with setting up the events, cooking, performing and providing homemade baking or crafts for sale.

None of the trustees have been paid any remuneration or received any other benefits from their involvement with Sunflower Scotland during the reporting period.

Two trustees had claimed refuelling expenses related to travel to Ukraine on humanitarian missions in order to fulfil charity’s objectives, and had their expenses met by the charity. The total amount of expenses reimbursed to trustees was £1,304.84 which also included expenses for grocery purchased for fundraising purposes.

At the end of the reporting period total cash at bank was £805, total Capital was £3,141.

Statement of the charity’s policy on reserves

Sunflower Scotland adopted a reserve policy in October 2023. It was accepted that £2,000 of reserves should be built up to manage unforeseen day to day operational costs or the need to bridge the gap between the spending and the receiving of income and to cover unplanned expenditure. The reserves will be built up gradually, with a £500 quarterly contribution. The level of reserves will be reconsidered should

any planned commitments not be fully supported by received income and/or if the charity expands its work to additional beneficiaries.

The trustees aim to maintain free reserves of unrestricted funds at a level sufficient to cover around 9 months of governance expenditure. The trustees consider that this level will provide sufficient funds to enable applications for grants and ensure that governance costs are covered.

Details of any deficit

As of the end of 2023 Sunflower Scotland did not have any deficit on any fund.

Donated facilities and services

Sunflower Scotland does not have any donated facilities and services.

Future plans

Unfortunately, Russia's aggressive invasion in Ukraine is continuing, and in 2024 it will claim more Ukrainian lives.

Russia has intensified its brutal attacks specifically targeting civilian houses with air-to-land ballistic missiles and explosive UAVs ("drones"). On 22nd March 2024, it carried out the largest attack using 88 missiles and 63 drones (Wikipedia).

On 27 March 2024, Russia took its horrific brutality to the new level by using guided aid bombs against a childrens' playground and a hospital in Kharkiv, injuring 19 and killing one.

It is beyond belief that in this most tragic and difficult time, international governments are scaling down their aid to Ukraine. According to Kiel Institute for the World Economy, "*newly committed aid has reached a new low between August to October 2023—an almost 90 percent drop compared to the same period in 2022*" (Ukraine Support Tracker: New aid drops to lowest level since January 2022. <https://www.ifw-kiel.de/publications/news/ukraine-support-tracker-new-aid-drops-to-lowest-level-since-january-2022/>).

Against this background, it is clear that independent charities like Sunflower Scotland will have to do more, to bridge the gap left by the UK government. We will press on delivering our objectives (see "Objectives" above). In addition to this, we are opening two new projects.

1. Rehabilitation of amputees and severely injured

Unfortunately, tens of thousands of men and women have been severely injured, and lost their limbs. In 2024, Ukraine is only waking up to this horrific reality. New rehabilitation centres are being set up by volunteers, but they are undersupplied.



We will support them with rehabilitation equipment. Our first delivery left for Ukraine in April 2024.



2. Patient transport for frontline villages

Villages in the “red zones” are too close to the front line. Because of the risk of death, Ukraine's state ambulances refuse to go to these areas.

As a result, the elderly patients are left behind: they not only miss regular treatments, but most importantly cannot be taken to the hospital in case of heart attack or stroke.

With the support of Scottish donors, Sunflower Scotland is launching a frontline patient transport and evacuation service. We have begun a programme to provide vans for patient transport to Ukrainian charities, which will operate them daily.



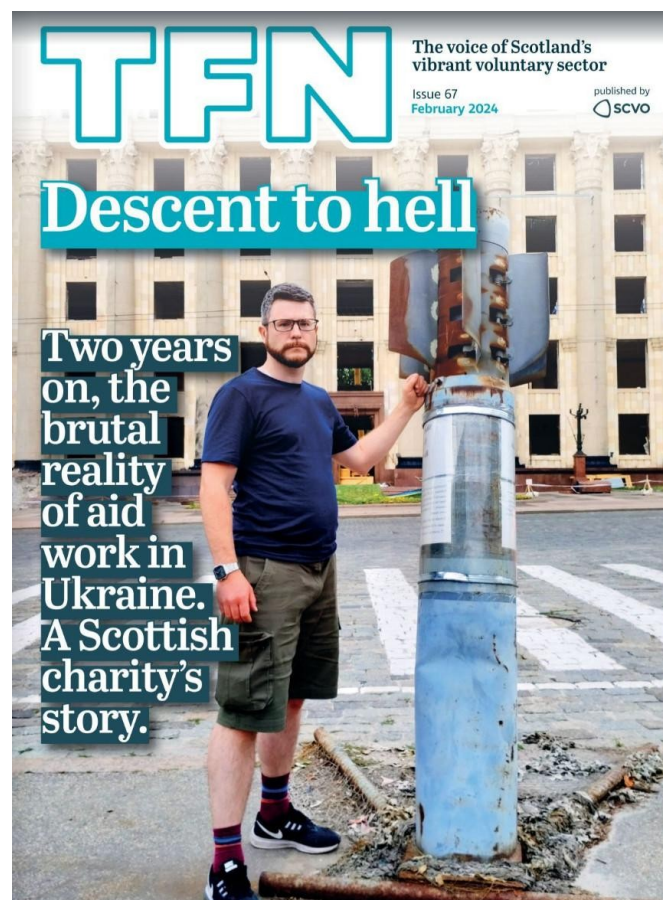
The first van goes to Kryvyi Rih in south Ukraine in April 2024.

Additional information

The information about our work during the reporting period was picked up by Scottish and national media.

Third Force News (<https://ftn.scot>), the leading magazine dedicated to the Scottish voluntary sector, published a cover story on Oleg Dmitriev, chairman of Sunflower Scotland. Titled “Sending aid to the eighth pit of hell”, it tells how the Sunflower team learned about the horrific conditions in frontline villages, and how they focused all their help to those dreadful places.

<https://tfn.scot/magazine/february-2024/read>



Other publications that covered Sunflower Scotland include:

The Independent: “Death was everywhere: Edinburgh man delivers aid to frontline Ukrainian villages”

The Scotsman: “Russian invasion of Ukraine: Work of Scottish charity in eastern Ukraine captured in documentary to be premiered in Edinburgh”

Declaration

Signed on behalf of the charity trustees:



Print name:

OLEG DMITIREV

Designation:

CHAIR

Date:

27.04.2024

APPENDIX 1



Trustees' Annual Report for the period

		Period start date			Period end date			
		Day	Month	Year				
From		26	10	2022	To	31	12	2023

Office of the Scottish Charity Regulator

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Sunflower Scotland
SC0052092
5 South Charlotte Street
Edinburgh
PostcodeEH2 4AN

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	Oleg Dmitriev	Edinburgh		
2	Margaret Coughtrie	Edinburgh		
3	Iryna Mansell	Edinburgh		
4	Tetyana Sibbald	Edinburgh		
5	Elvira Dmitrieva	Edinburgh		
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

Two-tier constitution

Trustee recruitment and appointment

The initial trustees are deemed to have been appointed by the members as charity trustees with effect from the date of incorporation.

Objectives and activities

Charitable purposes

The purpose of Sunflower Scotland SCIO is to save lives and to provide relief to those Ukrainian people who suffered from Russia's aggressive invasion in Ukraine.

Summary of the main activities in relation to these objects

To achieve its purpose, our organisation undertakes:

- (a) to provide humanitarian relief aid to vulnerable people in settlements near the front line and de-occupied territories, where homes and civilian infrastructure are severely damaged;
- (b) to provide relief aid to deprived children and fostering families;
- (c) to provide medical equipment and supplies to Ukrainian hospitals;
- (d) to help save lives at the front line by providing medical supplies, ambulances and means of evacuation;
- (e) to source humanitarian aid locally in Ukraine as much as is reasonably practical, in order to support the country's economy.

APPENDIX 1

Achievements and performance

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

Achievements and performance:

- 5,177 aid deliveries which supported 11,721 people.
- helped people in frontline villages and towns having conducted 36 missions;
- 1,087 aid deliveries to deprived children, including:
 - orphans in fostering families;
 - children with physical and mental disabilities;
 - children from extremely poor / internally displaced families who lost their homes because of the war;
- provided medical aid to five hospitals;
- provided 8 ambulances, jeeps to ZSU and life-saving supplies to frontline medics;
- food aid was purchased in Ukraine, supporting local jobs and saving 58% of the donated funds.

Financial review

Brief statement of the charity's policy on reserves

It was accepted that £2,000 of reserves should be built up to manage unforeseen day to day operational costs or the need to bridge the gap between the spending and the receiving of income and to cover unplanned expenditure. The level of reserves should be reconsidered in case of any planned commitments not fully supported by received income and if the charity expands its work to additional beneficiaries. The trustees aim to maintain free reserves made up of unrestricted funds at a level sufficient to cover around 9 months of governance expenditure.

Details of any deficit

As of the end of 2023 Sunflower Scotland did not have any deficits.

Donated facilities and services (if any)

Sunflower Scotland does not have any donated facilities and services.

APPENDIX 1

Other optional information


In 2024 we will open two new projects:

1. Rehabilitation of amputees and severely injured, and
2. Patient transport for frontline villages.

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)	Oleg Dmitriev	
Position (e.g. Chair)	Chair	
Date	17.04.2024	

Sunflower Scotland

SC052092



Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	26	10	2022		31	12	2023

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	46,799	22,955			69,754	
Legacies					-	
Grants	14,000				14,000	
Receipts from fundraising activities	9,233				9,233	
Gross trading receipts	2,387				2,387	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	72,418	22,955	-	-	95,374	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	72,418	22,955	-	-	95,374	-
A3 Payments						
Expenses for fundraising activities	913				913	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	65,651	22,954			88,605	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts	393	135			528	
Legal costs	60	21			80	
Other	1,566	540			2,106	
					-	
A3 Sub total	68,582	23,650	-	-	92,232	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	68,582	23,650	-	-	92,232	-
Net receipts / (payments)	3,836	(695)	-	-	3,141	-
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	3,836	(695)	-	-	3,141	-

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	-	-	-	-	-	-
	Surplus / (deficit) shown on receipts and payments account	3,836	(695)			3,141	-
	Other assets	(110)				(110)	-
	Liabilities	(1,730)	(496)			(2,226)	-
	Cash and bank balances at end of year	1,996	(1,191)	-	-	805	-
	(Agree balances with receipts and payments account(s))	- 0	- 0	-	-	- 0	-

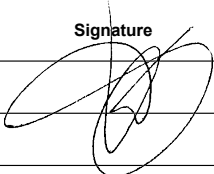
Categories	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

Categories	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Inventory: T-shirts Sunflower Scotland	Unrestricted fund	110	110	-
			Total	110	110

Categories	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	VAT to reclaim	Unrestricted fund	1,730	-
		Events by Boswells community: May 2023	266	-
		Purchase of vehicles and safety equipment designated by donor	230	-
				-
				-
		Total	2,226	-

Categories	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
	Oleg Dmitriev	17 April 2024

Section C Notes to the Accounts

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

The funds held by the charity consist of: 1) donations – unrestricted funds; 2) donations – restricted funds; 3) unrestricted grants; 4) income from trading activities (sale of charity goods such as donated postcards, donated artworks, donated hand crafts and books written by volunteers and dedicated part of the proceeds to Sunflower Scotland. "Donations – restricted funds" consist of donations dedicated by the donors to the certain restricted purposes (for example, purchase of 4x4 vehicles, safety equipment or power generators).

	Type of activity or project supported	Individual / institution	Number of grants made	£
C2 Grants	Aid to front line villages and de-occupied areas	MEB Charity Trust	1	2,000
	Aid to front line villages and de-occupied areas	The Souter Charitable Trust	1	4,000
	Aid to front line villages and de-occupied areas	JMB Trust	1	5,000
	Aid to front line villages and de-occupied areas	SEC Missionary	1	3,000
			Total	14,000

C3a Trustee remuneration If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b) 

	Authority under which paid	£
C3b Trustee remuneration - details		

C4a Trustee expenses If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b) **1,305**

		Number of trustees	£
C4b Trustee expenses - details	Travel - refunds for refuelling the cars on humanitarian missions in Ukraine	1	1,255
	Grocery purchased for fundraising purposes	1	49

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected persons				

C6 Other information

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 £
Donations to humanitarian missions in Ukraine	46,799	22,955			69,754	
					-	
					-	
					-	
Total	46,799	22,955	-	-	69,754	-
	-	- #	- #	- #	- #	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Grants	14,000		14,000	
			-	
			-	
			-	
Total	14,000	-	14,000	-
	-	- #	#	- #

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 £
Expenditure on humanitarian missions in Ukraine	55,643	22,954			78,597	
Travel to/from humanitarian missions in Ukraine	10,008				10,008	
					-	
					-	
					-	
					-	
					-	
Total	65,651	22,954	-	-	88,605	-
	-	-	-	-	-	-

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
	Unrestricted fund					
Receipts						
Donations	46,799				46,799	
Legacies					-	
Grants	14,000				14,000	
Receipts from fundraising activities	9,233				9,233	
Gross trading receipts	2,387				2,387	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	72,418	-	-	-	72,418	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	72,418	-	-	-	72,418	-
Payments						
Expenses for fundraising activities	913				913	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	65,651				65,651	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts	393				393	
Legal costs	60				60	
Other	1,566				1,566	
Sub total	68,582	-	-	-	68,582	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	68,582	-	-	-	68,582	-
Net receipts / (payments)	3,836	-	-	-	3,836	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	3,836	-	-	-	3,836	-

Nature and purpose of funds						
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Sunflower Scotland

SC052092

Additional analysis (3)**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	Events by Boswells community: December 2023	Events by Boswells community: May 2023	Purchase of vehicles and safety equipment designated by donor			
Receipts						
Donations	3,804	3,058	16,094		22,955	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	3,804	3,058	16,094	-	22,955	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	3,804	3,058	16,094	-	22,955	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	3,774	3,057	16,123		22,954	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts	22	18	95		135	
Legal costs	3	3	14		21	
Other	89	72	379		540	
Sub total	3,889	3,150	16,612	-	23,650	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	3,889	3,150	16,612	-	23,650	-
Net receipts / (payments)	(85)	(92)	(518)	-	(695)	-
Transfers to / (from) funds						
Surplus / (deficit) for year	(85)	(92)	(518)	-	(695)	-
Nature and purpose of funds						

APPENDIX 3



		Independent examiner's report on the accounts						v2
Report to the trustees/members of		Charity name Sunflower Scotland						
Registered charity number		SC052092						
On the accounts of the charity for the period	Period start date				Period end date			
	Day	Month	Year	to	Day	Month	Year	
	26	October	2022		31	December	2023	
Set out on pages	23-28						(remember to include the page numbers of additional sheets)	
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 (as amended). 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 2006 Accounts Regulations. 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 view given by the accounts.							
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention</p> <p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <ul style="list-style-type: none"> 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 <p>have not been met, or</p> <p>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</p>							
Signed:					Date:	16 April 2024		
Name:	Steven B.C. Barton							
Relevant professional qualification(s) or body (if any):	ASIP							
Address:	10 Raeburn Road							
	Larbert							
	Stirlingshire							

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

None