



Sunflower Scotland SCIO

Trustees' Annual Report

From 01.01.2024 to 31.12.2024



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



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

During the 2024 reporting year, Sunflower Scotland worked tirelessly to deliver on its objectives. Here is a summary of its achievements over that period:

Programme 1: Humanitarian aid to frontline villages and towns



Key figures

1964

new deliveries
during 2024

7057

total frontline
deliveries

16,928

people impacted by our
work

Who/where: older people in frontline villages of Kharkiv (8 villages) and Kherson (4 villages) regions.

Why? Older people in frontline villages live in extreme poverty and danger. Those with money have escaped to safer parts of Ukraine or Europe. Those who remain are the most vulnerable.

Some villages have been cut off by fighting. No access to banks, social care or hospitals. Poverty and sickness come together, many pensioners' health deteriorating after three years without medical care.

What: Sunflower Scotland provides humanitarian aid including

- (a) 8-kg bags of hygiene / washing supplies and essential foods which Ukrainians like: sunflower oil, buckwheat, semolina, horseradish, etc.
- (b) Winter footwear;
- (c) Used clothing.





Programme 2: Aid deliveries to disabled children and orphans

Key figures

1946

new deliveries during 2024

3033

children impacted by our work

Who/Where: 199 orphans in foster care in Krasnokutsk (north Kharkiv region) 40 km from the Russian border; 45 disabled children with Down's syndrome and osteoporosis in Kryvyi Rih.

Why?: Vulnerable children need support. Especially when they live in the danger of war. In addition to the pre-existing disability, they suffer from PTSD from air raids and explosions. Kryvyi Rih is often hit by missiles and kamikaze drones. Orphans in the north Kharkiv region are in extreme danger from the fighting on the Sumy and Kharkiv borders.

Families receive minimal payments from the state, which aren't adequate. In 2024-2025, many international NGOs scaled down their programmes, or they keep supporting big cities like Kyiv and Lviv. Small towns are left behind.

What: Sunflower Scotland regularly provides humanitarian aid:

- (a) 8-kg bags of hygiene / washing supplies and essential foods which Ukrainians like: sunflower oil, buckwheat, semolina, horseradish, etc.
- (b) children's clothes: jeans, jackets, etc.







Programme 3: Rehabilitation of the victims of war



Key figures

24

rehabilitation
machines delivered

120

patients helped

3

fully-funded
rehabilitations

Who / Where: We are supporting two rehabilitation centres in the Dnipropetrovsk region (central-east Ukraine). They help victims of war who have suffered war injuries: burns, shrapnel wounds, or amputated arms and legs.

- *Way to Health* is a very experienced full-scale rehabilitation clinic that has supported over 1000 patients with all sorts of injuries, including amputations.
- *Patriot* is a small rehabilitation facility built by Ukraine's weightlifting champion Vitaliy Oboronko. His unique approach is to bring injured persons get back to life through sport.

Why: after three years of war, 390,000 persons have suffered terrible war injuries. Thousands of women and men have had their arms and legs amputated. They all need rehabilitation.

Most of the victims are in the east, central and south Ukraine, because that's where the poorly-equipped territorial guard stood up to the Russian invasion. Unfortunately,

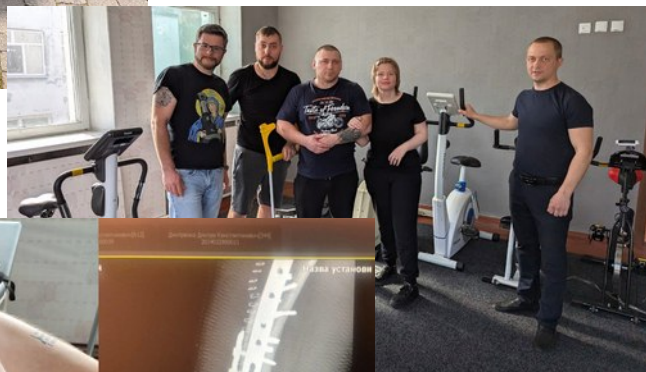
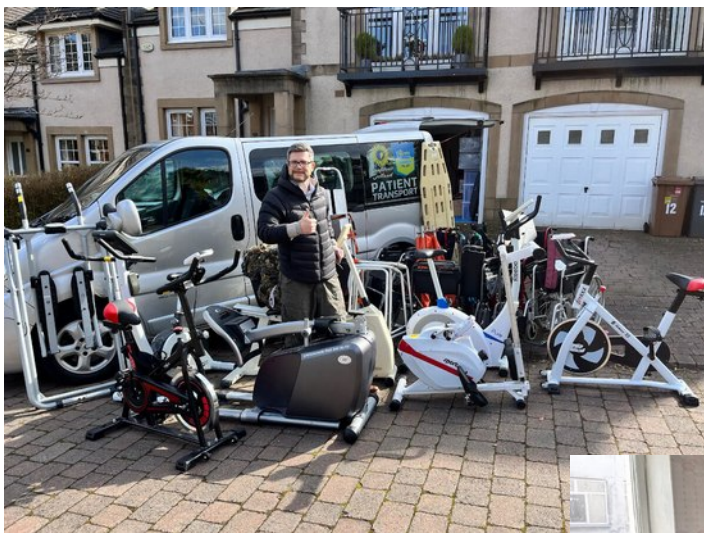
most international aid comes to west Ukraine, and only a part of it trickles down to the areas of the highest need.

We are supporting rehabilitation centres in east Ukraine because that's where they need it most.

A full three-month rehabilitation course costs £1,000 – 2,500, depending on the type of trauma. It is a fraction of UK cost.

What: Sunflower Scotland provides

- (a) exercise machines, specialist rehabilitation equipment: tension gloves, tables, etc.
- (b) funding for rehabilitation.



Sunflower Scotland donates exercise machines to the Patriot rehabilitation centre



Sunflower Scotland donates exercise machines to Way to Health, Dnipro



Rehabilitation of victims of war at Way to Health



Sunflower provides financial grant to the Way to Health rehabilitation centre



Rehabilitation of veteran funded by Sunflower Scotland

Programme 4: Saving lives at the front line



Who / Where: Sunflower provides 4x4 cars, specialist tourniquets, bandages and other first-aid items, as well as gas masks.

The vehicles can help to save a life, in case someone's wounded and need to be brought to the medics.

Why: many wounded women and men in Ukraine die at the front line because the evacuation is too slow. Time after time we hear that they have to wait 10-20 hours, bleeding, until the help comes. It's too late: by that time the person will die or lose their arm or leg. Ukraine simply doesn't have enough vehicles for the scale of the war.



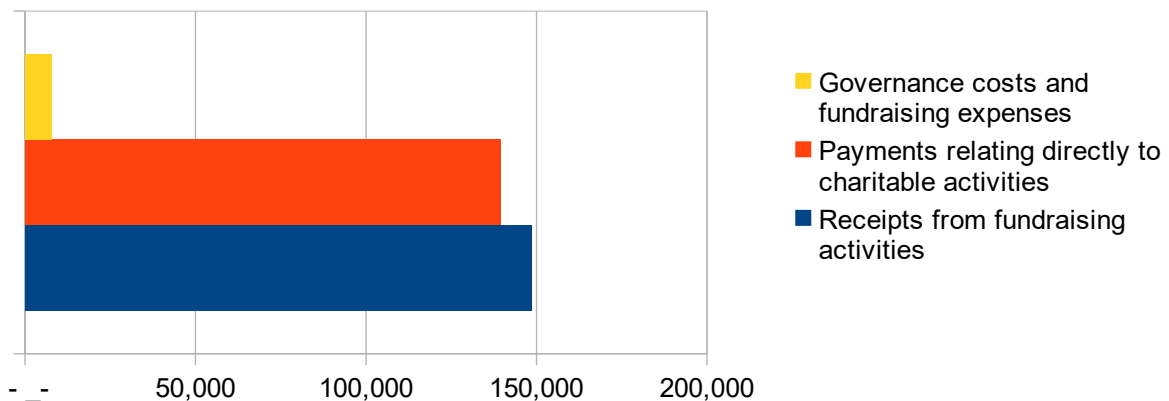
Frontline medics don't have enough essential supplies to save everybody. Sometimes, we hear that they have to ration and decide who will get a bandage or a catheter.

What: we provide (a) 4x4 vehicles and vans, and (b) first aid supplies to frontline medics (c) gas masks.

Financial review

From January to December 2024 Sunflower Scotland received total funds of £148,676 and spent £147,121 (excluding VAT) of which £139,437 (94.8%) was spent on humanitarian missions in Ukraine, £2,550 (1.7%) was spent on governance and £5,135 (3.5%) on fundraising activities.

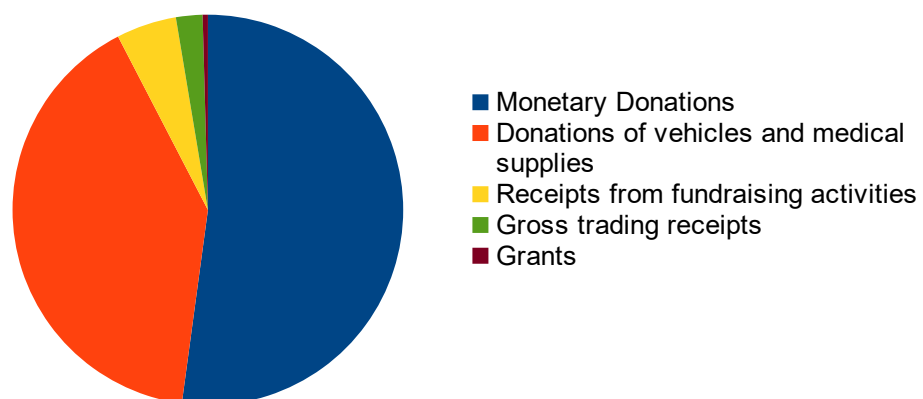
Key Receipts and Expenses, 2024



Receipts

The total value of Receipts was £148,676.

Receipts, 2024



Receipts by type:

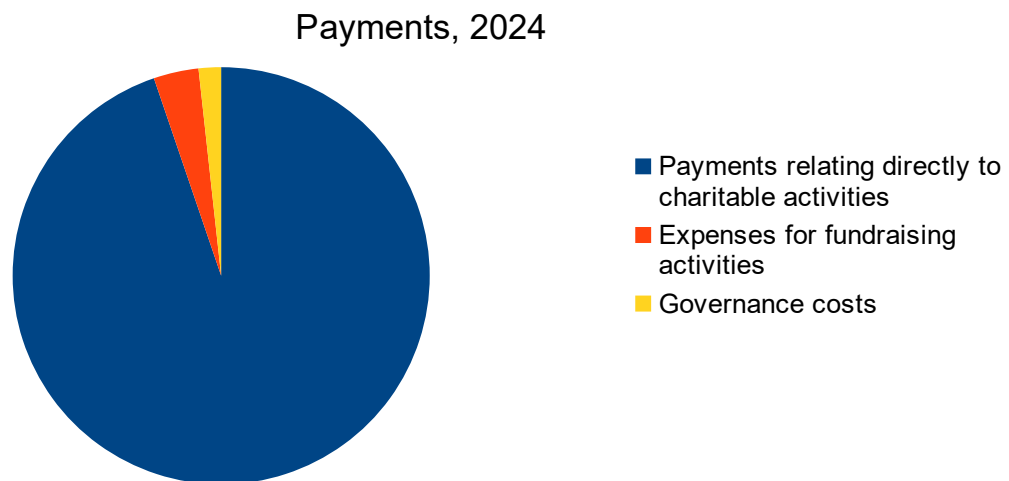
- £61,439 (41%) - general (unrestricted) monetary donations;
- £47,465 (32%) – monetary equivalent of donated vehicles and medical equipment and supplies;
- £13,614 (9%) – monetary donations restricted for specific projects;

- £500 (0.3%) – unrestricted grants;
- £17,200 (12%) - restricted grants,
- 5,874 (4%) – receipts from fundraising activities;
- £2,585 (2%) – gross trading receipts;

Payments

The total value of Payments was £147,121, including:

- £139,436 (95%) - payments related directly to charitable activities;
- £5,135 (3%) – expenses for fundraising activities; and
- £2,550 (2%) – Governance costs



Out of £139,436, £108,590 was spent on unrestricted charitable activities, while £30,847 was spent on specific humanitarian projects defined by the donors.

Sunflower Scotland involved a number of volunteers on fundraising activities: coffee mornings, concerts, film screenings, gala fairs and festivals. Volunteers helped with setting up the events, cooking Ukrainian national dishes, 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.

One trustee claimed their expenses related to vehicles purchase and repairs, as well as travel expenses on humanitarian missions to Ukraine in order to fulfil charity's objectives, and had their expenses met by the charity. The total amount of expenses reimbursed to that trustee was £9,356.

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 have been built up gradually, with a £500 quarterly contribution, and by the end of 2024 amounted to £1,500. 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 2024 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

After three years, the war in Ukraine has broken so many lives. And yet Russia does not show any desire to end the war. As a result, in 2025 the need for humanitarian support to Ukraine is only increasing, not decreasing.

During 2024, the world has witnessed a phenomenal development of the kamikaze drone technology. Small (7" or 11" in diameter) drones, which cost only £250-500 apiece, have changed the war. Drones kill indiscriminately, civilians and soldiers alike. Mass media regularly reports cases of drones attacking old people, women and children.

In 2022-2023, drones could fly only 3-4 miles deep and were a problem only for soldiers. But in 2024, drones became capable of reaching as far as 15 miles deep (and 25 miles in 2025). They started terrorising regular people in villages and towns.

This technological development has three major consequences:

- (a) bringing humanitarian aid to villages and towns poses critical risk to humanitarian workers;
- (b) distribution of humanitarian aid to groups of people is unsafe;
- (c) drones attack civilians and injure and kill many more of them, creating a massive burden on the hospitals.

Typically, when charities bring humanitarian aid, poor and vulnerable people gather near a village hall. They form a queue and wait to receive their share of aid. At that moment, they become an easy target. One such tragedy happened on 27 July 2025 in the Novoplatonivka village, Kharkiv region: six people died (and many injured) when the Russians targeted a queue of people receiving humanitarian aid.

Because of the extreme danger of kamikaze drones, it is now reckless to send charity workers to distribute humanitarian aid in frontline villages. During 2025, villages within 20-30 mile range from the front will turn into kill zones. These zones will be expanding month after month. Residents need to evacuate while they can.

As one can witness, frontline areas of Ukraine are getting even more dangerous for civilians. At the same time, this is where the need for support is the greatest. We will focus on three activities in order to help people there.

1. Saving lives in the frontline areas

Sunflower Scotland will increase its support to hospitals in the frontline regions of Sumy, Kharkiv, Kherson and Dnipropetrovsk.



Hospitals supported by Sunflower Scotland

Due to the increased number of casualties (point (c) above), in 2025 the burden on hospitals will be increasing further. Frontline hospitals were already overwhelmed and under-supplied:

- The lion's share of international medical aid is unloaded in west Ukraine, and there are no funds available to transport it to the frontline areas of the country's East and South. They are collecting dust (and getting out of date) in warehouses.
- Female medical doctors and nurses fled *en masse* to Europe and the UK leveraging the generous refugee schemes. Hospitals are severely understaffed.

These are systemic issues which we cannot address. What Sunflower can do is to deliver medical supplies directly to hospitals in frontline areas. We make sure that our aid meets the most urgent needs which doctors tell us they have, and therefore provides maximum impact.

Here is which hospitals we have been supporting: Kharkiv Saltyvka Hospital, Kharkiv Children's Cancer Hospital, Chuhuiv Town Hospital, Kryvyi Rih Novopilla Hospital, Shakhtarske Hospital, Sumy Dispensary, Vovchansk Field Hospital, Kherson Regional Hospital.

Sunflower Scotland will continue supporting hospitals and add one or two to the list.

In addition, we will continue supporting frontline medics, by providing ambulances for the evacuation of the wounded, and first aid equipment.

2. Help to disabled children and orphans

Sunflower will continue helping some of the most vulnerable groups in Ukraine: children with disabilities and orphans.



Children who are not mentally disadvantaged, say to us how they are terrified by the explosions of missiles and the drone strikes. They say “when will it stop” and “we haven’t done anything to them why do they want to kill is”. It’s heartbreaking.

But it’s much harder when children with mental disabilities don’t talk. They hear the same explosions, suffer from the same fears, experience the same pain. But they cannot speak, and we cannot help them. It’s a dreadful feeling.

That’s why Sunflower will continue bringing humanitarian packages, Easter and Christmas sweets. Yes these items have monetary value, but most importantly they convey our emotional support. They prove to the children that they are not forgotten, that their lives matter.

3. Rehabilitation of war victims

Sunflower Scotland will continue, and accelerate its support to rehabilitation centres in east Ukraine.

We will continue donating gym machines, specialist rehabilitation devices, and provide direct cash donations to fund rehabilitations.

In 2025, we plan to provide specialist patient transport vehicles for wheelchair users. Unfortunately, the number of wheelchair users has skyrocketed. However, wheelchair-capable vehicles are very hard to source in Ukraine: they are in great demand. We will aim to source such vehicles and provide them to rehabilitation centres.

Additional information

Sunflower Scotland's work has been featured in a documentary "**Sunflowers in the Rain**" by Aaron MacCarley, premiered in Edinburgh on 24th February 2024.



At the time of writing, this film is available to watch on Amazon Prime:

<https://www.amazon.co.uk/Sunflowers-Rain-Aaron-MacCarley/dp/B0DCHBQPQ9>

The information about our work during the reporting period was picked up by Scottish and national media with the following headlines:

The Edinburgh Reporter: “Sunflower Scotland – helping the wounded to rehabilitate in Ukraine”

Edinburgh Live: Edinburgh charity makes hazardous journey to Ukraine frontline to help ‘forgotten’ villages

Eye News: Sunflower Scotland delivers aid to Ukraine

The Scotsman: War in Ukraine: The Scottish charity helping war veterans in mining town where one in 30 people have lost limb

The Scottish Sun: Scots charity workers say ‘death was everywhere’ during aid visits to Ukrainian frontlines

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

The National: US filmmaker brings documentary to Scotland on eve of war’s second anniversary

Declaration

Signed on behalf of the charity trustees:



Print name:

OLEG DMITRIEV

Designation:

CHAIRMAN

Date:

05 AUGUST 2025

APPENDIX 1

OSCR

Scottish Charity Regulator
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	01	2024	To	31	12	2024

Reference and administration details

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

SUNFLOWER SCOTLAND SCIO
SC 052092
5 SOUTH CHARLOTTE STREET
EDINBURGH
Postcode EH2 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

Programme 1: Humanitarian aid to frontline villages and towns
Humanitarian aid provided to older people in frontline villages of Kharkiv (8 villages) and Kherson (4 villages) regions.

Results:

- 1964 new deliveries during 2024
- 7057 total frontline deliveries
- 16,928 people impacted by our work

Programme 2: Aid deliveries to disabled children and orphans
Humanitarian aid provided to 199 orphans in foster care in Krasnokutsk (north Kharkiv region) 40 km from the Russian border; 45 disabled children with Down's syndrome and osteoporosis in Kryvyi Rih.

Results:

- 1946 new deliveries during 2024
- 3033 vulnerable children impacted by our work

Programme 3: Rehabilitation of the victims of war
We are supporting two rehabilitation centres in the Dnipropetrovsk region (central-east Ukraine). They help victims of war who have suffered war injuries: burns, shrapnel wounds, or amputated arms and legs.

Results:

- 24 rehabilitation machines delivered
- 120 patients helped
- 3 fully-funded rehabilitations

Programme 4: Saving lives at the front line

Sunflower provides medical aid o hospitals, ambulances, 4x4 cars for evacuation, tourniquets, bandages and other first-aid items, as well as gas masks.

Results:

- 7 hospitals received medical aid
- 16 evacuation vans and 4x4 cars provided

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 2024 FY Sunflower Scotland did not have any deficits.

Donated facilities and services (if any)

Sunflower Scotland does not have any donated facilities and services.

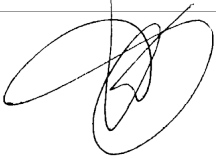
APPENDIX 1

Other optional information

Declaration

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

Signed on behalf of the charity’s trustees

Signature(s) <i>OSCR will accept digital or typed signatures</i>		
Full name(s)	OLEG DMITRIEV	
Position (e.g. Chair)	CHAIR	
Date	06.08.2025	

Sunflower Scotland SCIO

SC052092



Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	01	2024		31	12	2024

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	61,439	13,614			75,053	69,754
Legacies					-	
Grants	500	17,200			17,700	14,000
Receipts from fundraising activities	5,874				5,874	9,233
Gross trading receipts	2,585				2,585	2,387
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	47,465				47,465	
					-	
A1 Sub total	117,863	30,814	-	-	148,676	95,374
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	117,863	30,814	-	-	148,676	95,374
A3 Payments						
Expenses for fundraising activities	5,135				5,135	913
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	109,170	30,847			140,017	90,940
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts	414				414	528
Legal costs					-	80
Other	1,874	262			2,136	2,106
					-	
A3 Sub total	116,593	31,109	-	-	147,702	94,567
A4 Payments relating to asset and investment movements						
Purchases of fixed assets/inventory					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	116,593	31,109	-	-	147,702	94,567
Net receipts / (payments)	1,270	(296)	-	-	974	806
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	1,270	(296)	-	-	974	806

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	806				806	-
	Surplus / (deficit) shown on receipts and payments account	1,270	(296)			974	806
						-	
						-	
	Cash and bank balances at end of year	2,076	(296)	-	-	1,781	806
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

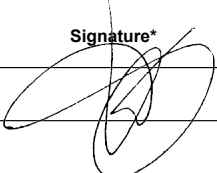
	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	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
	OLEG DMITRIEV	11.08.25

* Please note - OSCR will accept digital or typed signatures

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: unrestricted and restricted donations; unrestricted and restricted grants; income from trading activities (sale of charity goods such as branded t-shirts, donated postcards, donated artworks, icons, donated hand crafts and books written by volunteers where part of the proceeds is dedicated to Sunflower Scotland), income from fundraising events (sale of tickets to charity concert and film premier). "Donations – restricted funds" consist of donations dedicated by the donors to the certain restricted purposes (for example, purchase of 4x4 vehicles, medical and safety equipment, power generators, or walking aid). "Gross receipts from other charitable activities" include vehicles and medical supplies/ walking aid received as a donation.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

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)

X

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

9,356

C4b Trustee expenses - details

	Number of trustees	£
Travel expenses	1	730
DVLA vehicle tax	1	666
Car parts and repairs	1	4,760
Purchase of vehicles	1	3,200

C5 Transactions with trustees and connected persons

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

C6 Other information

Sunflower Scotland SCIO

SC052092

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	61,439	13,614			75,053	69,754
					-	
					-	
					-	
Total	61,439	13,614	-	-	75,053	69,754

- - - - -

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Grants	500	17,200	17,700	14,000
			-	
			-	
			-	
Total	500	17,200	17,700	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 £
Gross receipts from other charitable activities	47,465				47,465	
					-	
					-	
					-	
					-	
					-	
					-	
Total	47,465	-	-	-	47,465	-

- - - - -

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	109,170	30,847			140,017	90,940
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	109,170	30,847	-	-	140,017	90,940

- - - - -

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 funds						
Receipts						
Donations	61,439				61,439	46,799
Legacies					-	
Grants	500				500	14,000
Receipts from fundraising activities	5,874				5,874	9,233
Gross trading receipts	2,585				2,585	2,387
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	47,465				47,465	
Sub total	117,863	-	-	-	117,863	72,418
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	117,863	-	-	-	117,863	72,418
Payments						
Expenses for fundraising activities	5,135				5,135	913
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	109,170				109,170	67,877
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts	414				414	393
Legal costs					-	60
Other	1,874				1,874	1,566
Sub total	116,593	-	-	-	116,593	70,808
Payments relating to asset and investment movements						
Purchases of fixed assets/inventory					-	110
Purchase of investments					-	
Sub total	-	-	-	-	-	110
Total payments	116,593	-	-	-	116,593	70,918
Net receipts / (payments)	1,270	-	-	-	1,270	1,500
Transfers to / (from) funds					-	
Surplus / (deficit) for year	1,270	-	-	-	1,270	1,500

Nature and purpose of funds

Nature of funds – unrestricted donations and grants from private individuals, companies, funds, churches, and other registered charities. Receipts from trading activities – sale of branded t-shirts, souvenirs, books, icons. Receipts from fundraising activities – sale of tickets to charity concert and film premier. Purpose of funds – purchase of humanitarian aid in Ukraine (food, footwear, clothes, toiletries, medical supplies), compensation to volunteers in Ukraine for fuel and maintenance of vehicles used for aid delivery and as social taxi, purchase in UK of medical supplies and special medical equipment, walking aid, vehicles (incl. their road tax and insurance), their repairs and service. Expenses for fundraising activities – include hall and equipment hire, promotion of events (Facebook ads and printing materials).

Sunflower Scotland SCIO

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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	Restricted fund 5 - enter name of fund below	Total restricted funds	Total restricted funds last period
	ARTEMIS CHARITABLE FOUNDATION	Purchase of vehicles and safety equipment designated by donor	Souter Trust	Stofford Trust Grant	TC Young (JMB Trust) grant		
Receipts							
Donations	10,000	3,614				13,614	
Legacies						-	
Grants			3,600	3,600	10,000	17,200	
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	10,000	3,614	3,600	3,600	10,000	30,814	-
Receipts from asset & investment sales							
Proceeds from sale of fixed assets						-	
Proceeds from sale of investments						-	
Sub total	-	-	-	-	-	-	-
Total receipts	10,000	3,614	3,600	3,600	10,000	30,814	-
Payments							
Expenses for fundraising activities						-	
Gross trading payments						-	
Investment management costs						-	
Payments relating directly to charitable activities	10,016	3,620	3,606	3,601	10,004	30,847	
Grants and donations						-	
Governance costs:						-	
Audit / independent examination						-	
Preparation of annual accounts						-	
Legal costs						-	
Other	5	227	22	2	6	262	
Sub total	10,021	3,848	3,629	3,603	10,009	31,109	-
Payments relating to asset and investment movements							
Purchases of fixed assets						-	
Purchase of investments						-	
Sub total	-	-	-	-	-	-	-
Total payments	10,021	3,848	3,629	3,603	10,009	31,109	-
Net receipts / (payments)	21)	(234)	(29)	(3)	(9)	(296)	-
Transfers to / (from) funds							
Surplus / (deficit) for year	21)	(234)	(29)	(3)	(9)	(296)	-
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 SCIO						
Registered charity number		SC052092						
On the accounts of the charity for the period		Period start date				Period end date		
		Day	Month	Year		Day	Month	Year
		01	01	2024	to	31	12	2024
Set out on pages		28-40						(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		In the course of my examination, no matter has come to my attention. - 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 - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.						
Signed:						Date:	6 August 2025	
Name:		Steven B.C. Barton						
Relevant professional qualification(s) or body (if any):		ASIP						
Address:		10 Raeburn Road						
		Larbert						
		Stirlingshire						

*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

None