

Charity number: SC052484

Pickups for Peace SCIO

Trustees' report and financial statements

For the year ended 31 December 2024

Pickups for Peace SCIO

Contents
For the year ended 31 December 2024

	Page
Report of the trustees	3 - 7
Independent auditor's report	8 - 11
Statement of financial activities	12
Balance sheet	13
Statement of Cash Flows	14
Notes to the financial statements	15 - 20

Pickups for Peace SCIO

Report of the trustees For the year ended 31 December 2024

The trustees are pleased to present their annual report together with the financial statements of the charity for the year ending 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), and 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).

Objectives and activities

The charity's principle purpose is to provide humanitarian aid to support people in need due to natural disaster and conflict.

The charity furthers its charitable purposes specifically through the provision of equipment, supplies and finance which have either been directly donated to the charity, or that have been purchased by the charity using donations it has received. This equipment and supplies is delivered directly to the communities that are in need of support.

People who are affected by natural disaster and conflict often require transportation, to allow them to reach safety, transport urgent supplies such as food and medicines, or to be moved to where they can receive appropriate care. The charity therefore focuses on the provision and delivery of transportation, such as ambulances, emergency response vehicles, pick-ups and fire fighting vehicles.

Achievements and performance

Pickups for Peace SCIO (P4P) commenced operations in early February 2023, with the purpose of gathering donated 4WD and Emergency Aid vehicles and delivering these, full of relevant aid, to areas of natural disaster and conflict to use these vehicles to support local communities and agencies. P4P was registered as a Scottish Charity on 17 April 2023 and from this date collected charitable donations to support the purchase of further vehicles and aid as well as pay for the costs of repair and delivery of these vehicles.

With the ongoing conflict in Ukraine and the urgent requirement there to provide aid vehicles to support medical and other aid agencies near the conflict zone, where there is a massive requirement for 4WD vehicles and this has been the key focus of the aid delivery to date. This is on the basis that Ukraine is accessible from the UK within 2 days and driving the vehicles across Europe, using volunteers is practical and achievable.

Pickups for Peace SCIO

Report of the trustees (continued) For the year ended 31 December 2024

Achievements and performance (continued)

During 2024 P4P delivered a further 262 vehicles to Ukraine, of which 171 were purchased and donated by P4P using donations received and the remaining 91 vehicles being donated directly to the recipient Ukraine charity by volunteers. All of these vehicles were delivered by a team of 462 volunteer drivers and co-drivers, many of whom volunteered on more than one of the 7 convoys. All of the vehicles on reaching Ukraine were donated directly to the Avto Angel Lviv Charitable Fund, Naukova str. 29/4, Lviv, 79060, Ukraine, who then allocated these to relevant agencies and recipients based upon their need.

Our key performance indicators are the number of vehicles delivered, in addition to the value of medical aid donated. To the end of 2024, 927 volunteers have delivered 531 vehicles on 17 convoys to Ukraine.

The main sources of funding are direct donations of vehicles and aid from volunteers and donors. Further funds are raised from donors using direct donations to the charity's bank account and via the charity's just-giving page.

Financial review

Principal funding sources

The charity's work is entirely reliant on donations received, from both individuals and businesses. This consists of funds paid directly to the charity's bank account and via the charity's just-giving page. There are also direct donations of vehicles and aid from volunteers and donors, and P4P also facilitates the fundraising activities of volunteers at various trade shows and fundraising events.

Reserves policy

The trustees consider a small surplus should be maintained to cover the annual running costs of the charity and the trustees have agreed to increase the levels of cash reserves to at least £50,000 at all times to cover unforeseen costs and potential delayed invoicing from suppliers.

The total unrestricted funds held by the charity at the year end amounted to £176,042 (2023 - £19,780). There were no restricted funds held (2023 - £nil).

Plans for future periods

In the next twelve months, we plan to continue to work with donors and volunteers to deliver the humanitarian support required in Ukraine through the provision of more vehicles and medical aid.

Report of the trustees (continued)
For the year ended 31 December 2024

Structure, governance and management

Pickups for Peace SCIO is a Scottish Charitable Incorporated Organisation. The SCIO, which was incorporated on 17 April 2023, is governed by its constitution.

The charity has four founding trustees and new trustees can be appointed by the board of trustees at any time up to a maximum of eight trustees. New trustees are appointed by existing trustees and approximately one third of trustees will retire each year after which they may put themselves forward for re-appointment. On appointment, there is a formal induction programme for any newly appointed trustee, which includes an initial meeting with the board.

At the board meetings, the trustees agree the strategy and activity for the charity. The day to day administration of the charity is delegated to [REDACTED] and [REDACTED], founding trustees.

Risk management

The charity prepares a risk assessment prior to each delivery of vehicles and the principal risks faced by the charity relate to vehicle breakdowns and accidents as well as the risks associated with the conflict in Ukraine albeit vehicles are delivered to Lviv in West Ukraine, over 800 km from the nearest area of the conflict. These risk assessments are continually updated and mitigation and contingency plans are in place to deal with each of these risks on an immediate basis through very effective communication channels. The trustees are satisfied that systems are in place to mitigate exposure to these risks.

Key management personnel remuneration

Key management personnel of the charity consists of the trustees. The trustees are in charge of directing and controlling the charity and running its operations on a day to day basis. All trustees give of their time freely and no trustee remuneration was paid in the year. Details of trustee expenses and related party transactions are disclosed in notes 5 and 14 to the accounts.

Pickups for Peace SCIO

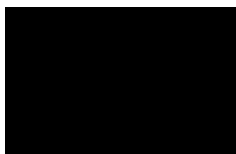
**Report of the trustees (continued)
For the year ended 31 December 2024**

Reference and administrative details

Charity registration number: SC052484

Registered office: 4 Hay Place
Elgin
Morayshire
IV30 1LZ

Trustees:



Auditors: Saffery LLP
Torridon House
Beechwood Park
Inverness
IV2 3BW

Bankers: Hampden & Co
9 Charlotte Square
Edinburgh
EH2 4DR

Report of the trustees (continued)
For the year ended 31 December 2024

Statement of trustees' responsibilities

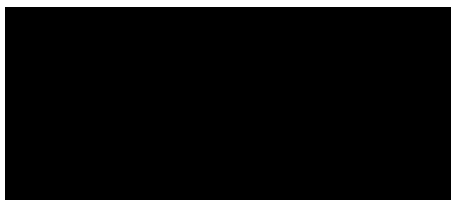
The trustees are responsible for preparing the trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution and applicable accounting regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board



17 September 2025

Date:

**Independent auditor's report to the trustees of Pickups for Peace SCIO
For the year ended 31 December 2024**

Opinion

We have audited the financial statements of Pickups for Peace SCIO for the period ended 31 December 2024 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources for the year period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Independent auditor's report to the trustees of Pickups for Peace SCIO
For the year ended 31 December 2024**

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the trustees' annual report is inconsistent in any material respect with the financial statements; or
- the charity has not kept proper accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 7, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditors under the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with regulations made under that Act.

**Independent auditor's report to the trustees of Pickups for Peace SCIO
For the year ended 31 December 2024**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below.

Identifying and assessing risks related to irregularities:

We assessed the susceptibility of the charity's financial statements to material misstatement and how fraud might occur, including through discussions with the trustees, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are of significance in the context of the charity by discussions with trustees and updating our understanding of the sector in which the charity operates.

Laws and regulations of direct significance in the context of the charity include the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and guidance issued by the Office of the Scottish Charity Regulator.

Audit response to risks identified:

We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the charity's minutes of meetings to identify potential material misstatements arising. We discussed the charity's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

Pickups for Peace SCIO

Independent auditor's report to the trustees of Pickups for Peace SCIO For the year ended 31 December 2024

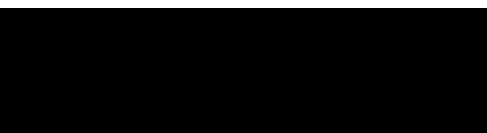
During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed noncompliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Date: 17 September 2025

For and on behalf of Saffery LLP

Statutory Auditors

Torridon House
Beechwood Park
Inverness
IV2 3BW

Saffery LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Pickups for Peace SCIO

Statement of financial activities (including the income and expenditure account)
For the year ended 31 December 2024

	Note	Unrestricted funds £	Restricted funds £	2024 total £	2023 total £
Income and endowments from:					
Donations and legacies	3	1,566,220	-	1,566,220	818,885
Charitable activities		-	-	-	-
Other trading activities		-	-	-	-
Investments		515	-	515	-
Total income		1,566,735	-	1,566,735	818,885
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	4	1,410,473	-	1,410,473	799,105
Total expenditure		1,410,473	-	1,410,473	799,105
Net movement in funds		156,262	-	156,262	19,780
Reconciliation of funds:					
Total funds brought forward		19,780	-	19,780	-
Total funds carried forward		176,042	-	176,042	19,780

The notes on pages 15 to 20 form part of these financial statements.

Pickups for Peace SCIO

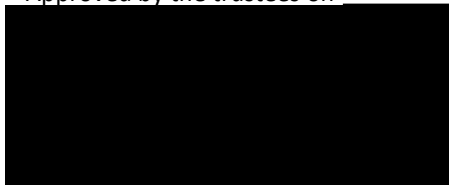
Balance sheet

For the year ended 31 December 2024

	Note	2024		2023	
		£	£	£	£
Current assets					
Stocks		-		-	
Debtors and Prepayments	9	70,561		9,142	
Cash at bank and in hand		125,144		33,130	
Total current assets		<u>195,705</u>		<u>42,272</u>	
Creditors: amounts falling due within one year	10	19,663		22,493	
Net current assets/(liabilities)			<u>176,042</u>		<u>19,780</u>
Total assets less current liabilities			<u>176,042</u>		<u>19,780</u>
Creditors: amounts falling due after more than one year			-		-
Net assets	11		<u><u>176,042</u></u>		<u><u>19,780</u></u>
The funds of the charity:					
Unrestricted funds	12		176,042		19,780
Restricted funds			-		-
Total funds			<u><u>176,042</u></u>		<u><u>19,780</u></u>

The notes on pages 15 to 20 form part of these financial statements.

Approved by the trustees on 17 September 2025 and signed on their behalf by:



Pickups for Peace SCIO

Statement of cash flows
For the year ended 31 December 2024

	2024		2023	
	£	£	£	£
Cash flows from operating activities:				
Net income for the period	156,262		19,780	
Adjustments for: Taxation			-	
(Increase)/decrease in debtors	(61,419)		(9,142)	
Increase/(decrease) in creditors	(2,830)		22,493	
Net cash provided by/(used in) operating activities		<u>92,014</u>		<u>33,130</u>
Increase in cash and cash equivalents in the period		<u>92,014</u>		<u>33,130</u>
Cash and cash equivalents at the beginning of the period		33,130		-
Cash and cash equivalents at the end of the period		<u><u>125,144</u></u>		<u><u>33,130</u></u>

The notes on pages 15 to 20 form part of these financial statements.

Notes to the financial statements
For the year ended 31 December 2024

1 Accounting policies

1.1 Reporting period

The 2024 reporting period was for the year ended 31 December 2024. The 2023 reporting period was shorter than 12 months because this was the first financial period of the charity. The financial statements for 2023 cover the period from commencement, 6 February 2023, to the period end of 31 December 2023.

1.2 Basis of preparation

The financial statements have been prepared in accordance with 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) (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The financial statements have been prepared under the historical cost convention, except where otherwise indicated in the accounting policies below.

The charity constitutes a public benefit entity as defined by FRS 102.

1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work.

1.5 Incoming resources

Items of income are recognised and included in the financial statements when all of the following

- the charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- it is probable that the income will be received; and
- the amount can be measured reliably.

Notes to the financial statements (continued)
For the year ended 31 December 2024

1.6 Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity heading:

- Expenditure on charitable activities includes costs undertaken to further the purposes of the charity.
- Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.7 Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office and governance costs which support the charity's activities. These costs have been allocated to expenditure on charitable activities.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

1.9 Cash at bank and in hand

Cash at bank and in hand consists of balances in the charity's bank account.

1.10 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

1.11 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2 Legal status of the charity

The charity is a Scottish Charitable Incorporated Organisation which is governed by its Constitution document.

Pickups for Peace SCIO

Notes to the financial statements (continued) For the year ended 31 December 2024

3 Income from donations and legacies

	Unrestricted £	Restricted £	2024 £	2023 £
Direct Donations	899,104	-	899,104	562,711
Gift Aid on Direct Donations	43,294	-	43,294	33,532
Donations via Just-Giving	623,822	-	623,822	222,642
	<u>1,566,220</u>	<u>-</u>	<u>1,566,220</u>	<u>818,885</u>

Income from donations and legacies was £1,566,220 (2023: £818,885), none of which was restricted.

4 Expenditure on charitable activities

	Unrestricted £	Restricted £	2024 £	2023 £
Vehicle Purchases	721,585	-	721,585	441,167
Vehicle Costs	98,592	-	98,592	77,172
Convoy Expenses	254,486	-	254,486	199,163
Medical Aid Purchases	278,490	-	278,490	43,937
Freight Costs	16,135	-	16,135	20,735
Merchandise Purchases	11,486	-	11,486	645
<i>Governance and Support Costs:</i>				
Administration Fees	22,040	-	22,040	9,596
Bank Fees	1,159	-	1,159	690
Audit Fees	6,500	-	6,500	6,000
	<u>1,410,473</u>	<u>-</u>	<u>1,410,473</u>	<u>799,105</u>

Expenditure on charitable activities was £1,410,473 (2023: £799,105) all of which was unrestricted.

5 Analysis of trustee remuneration and expenses

The charity trustees were not paid and did not receive any other benefits from the charity during the period. Trustees expenses totalling £101,518 (2023: £125,727) were reimbursed to four trustees during the period for vehicle and convoy costs, along with other direct charitable expenditure which they expended personally on behalf of the charity.

6 Employee numbers

The charity had no employees in the current or prior period.

Pickups for Peace SCIO

Notes to the financial statements (continued) For the year ended 31 December 2024

7 Remuneration of key management personnel

The key management personnel of the charity are the trustees. The total employee benefits of the key management personnel of the charity were £nil.

8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation and Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

9 Debtors

	2024	2023
	£	£
Prepayments	62,712	-
Other debtors	<u>7,849</u>	<u>9,142</u>
	<u>70,561</u>	<u>9,142</u>

10 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	19,663	22,493
Other creditors	<u>-</u>	<u>-</u>
	<u>19,663</u>	<u>22,493</u>

11 Analysis of net assets between funds

	Unrestricted	Restricted	Total 2024
	£	£	£
Current assets	195,705	-	195,705
Creditors: amounts falling due in one year	<u>(19,663)</u>	<u>-</u>	<u>(19,663)</u>
	<u>176,042</u>	<u>-</u>	<u>176,042</u>
	Unrestricted	Restricted	Total 2023
	£	£	£
Current assets	42,272	-	42,272
Creditors: amounts falling due in one year	<u>(22,493)</u>	<u>-</u>	<u>(22,493)</u>
	<u>19,780</u>	<u>-</u>	<u>19,780</u>

Pickups for Peace SCIO

Notes to the financial statements (continued)
For the year ended 31 December 2024

12 Unrestricted funds

	At 1 January 2024 £	Incoming resources £	Outgoing resources £	At 31 December 2024 £
General funds	19,780	1,566,735	(1,410,473)	176,042
	<u>19,780</u>	<u>1,566,735</u>	<u>(1,410,473)</u>	<u>176,042</u>

	At 1 January 2023 £	Incoming resources £	Outgoing resources £	At 31 December 2023 £
General funds	-	818,885	(799,105)	19,780
	<u>-</u>	<u>818,885</u>	<u>(799,105)</u>	<u>19,780</u>

13 Analysis of changes in net debt

	At 1 January 2024 £	Cash flows £	At 31 December 2024 £
<i>Cash and cash equivalents</i>			
Cash at bank and in hand	<u>33,130</u>	<u>92,014</u>	<u>125,144</u>

	At 1 January 2023 £	Cash flows £	At 31 December 2023 £
<i>Cash and cash equivalents</i>			
Cash at bank and in hand	<u>-</u>	<u>33,130</u>	<u>33,130</u>

Notes to the financial statements (continued)
For the year ended 31 December 2024

14 Related party transactions

Central Plains Group Limited ('CPG'), a company managed by three of the trustees, which has established operations in Lviv in Western Ukraine, provided support to P4P. As part of this support CPG paid for various costs on behalf of P4P. These reimbursed costs included £17,245 (2023: £92,368) of vehicle purchases, £657 (2023: £21,430) of vehicle repairs, £123,625 (2023: £99,217) of convoy expenses (ferries, fuel, accommodation, transport) and £Nil (2023: £3,897) of medical aid items. All reimbursement was made at cost without any margin to CPG. In addition CPG provided significant administrative support to P4P as volunteers.

Burnside Farming Limited and Continental Farmers (Scotland) Limited are companies in which [REDACTED] is a director. During the period, both companies supported P4P by paying various costs on behalf of P4P, including vehicle purchases and convoy expenses on P4P's behalf which they were subsequently reimbursed at cost price. These reimbursed costs included £43,906 (2023: £69,334) paid to Burnside Farming Limited, and £ Nil (2023: £18,469) paid to Continental Farmers (Scotland) Limited.

During the period, donations totalling £4,600 (2023: £14,900) were received from the trustees. In addition, in 2023 £56,070 was received by the charity through the personal Just Giving account of one of the trustees, collected on behalf of, and subsequently donated in full to, P4P.