



The Sunflower Trust

(A charity and company limited by guaranteed)

Trustees' Report and Financial Statements

for the year ended 31st May 2009

**Registered Charity Number: 1055712
Registered Company Number: 03201965**

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COMPANY AND CHARITY INFORMATION

The Sunflower Trust

The Sunflower Trust is a registered charity and a company limited by guarantee, and is referred to throughout this report as "The Trust".

Company registration number: 03201965
Charity registration number: 1055712

Registered Office: 10 Guildford Park Road, Guildford, GU2 7ND

Patrons Professor Tony Antoniou
Lady Janet Glover
Sir Peter Ramsbotham

Directors and Trustees, who have served during the year and since the year-end

Trustees: Mr. Harry Cruickshank, BSc (resigned 7th December, 2009)
Mr. Richard Allen, FCA (appointed 16th May, 2009)
Mrs Valerie Barnes, FSA (appointed 16th May, 2009)
Mr. Mark Mathews, BSc, DO, MRO (appointed 23rd Nov., 2008)
Ms. Sarah Noble (resigned 1st July, 2009)

The directors of the Trust are also its trustees for the purpose of charity law and throughout this report are referred to as the trustees.

Officers

Director: Mr. Mark Mathews

Company Secretary: Mr. Richard Allen

Advisers etc.

Independent Examiner: Greg Stevenson
Knox Cropper, Chartered Accountants
24, Petworth Road, Haslemere, Surrey, GU27 2HR

Solicitors: Messrs Hughmans, 32, Farringdon Street, London, EC4A 4HJ

Bankers: Lloyds TSB, 147, High Street, Guildford, Surrey, GUI 3AG

DIRECTOR'S REPORT

The purpose of The Sunflower Trust is to help children with learning difficulties to become balanced, integrated and well. Children, who are balanced, integrated and well feel better, perform better, experience more confidence and self-esteem and get on much better with others. In this way they are enabled to make much better use of the help and assistance they receive from their parents, teachers and other helpers.

Our mission is to enable many more children to experience much more of their own potential through the Sunflower Programme. Our aim is to increase the number of children who can benefit from the Sunflower Programme.

About one in five children in the UK is thought to suffer from a learning difficulty of some kind. Despite vast investment in the educational and health systems, this situation is shown to be getting worse year by year. There is no single reason for this as every child is different, as are their environments, parents and personal histories. Evidence suggests that a combination of stresses, whether physical, mental or emotional, combined with inadequate exercise, improper diet, inappropriate learning experiences and unhealthy lifestyles, are major contributing factors.

The Sunflower Programme investigates, in measured ways, many factors which contribute to the difficulties from which an increasing number of children suffer in regard to learning, health, confidence, behaviour and self esteem. With a contact time between practitioner and patient, which is normally not more than five to six hours, spread over a period of six to ten months, a practitioner investigates and addresses many elements that may be significantly involved in holding children back from normal developmental bench marks. Applied Kinesiology and Manual Muscle Testing are used in conjunction with more conventional methods to evaluate the functional neurology as it affects the structure, associated feelings, behaviour, dietary and nutritional factors. The mental and emotional aspects of each child, as they are controlled via the nervous system are, in our view, inseparable. Appropriate treatments are applied at each stage of the programme in ways that are clearly monitored.

The Sunflower Trust has grown over the years. It has trained nearly 100 postgraduate practitioners, both in the UK and in Germany, who are already qualified in a full-time medical field. Hundreds of children have benefited from the treatment and detailed research procedures are being developed to provide the evidence required to ensure the Sunflower Programme is more readily accepted by more traditional establishments.

Last year, our charitable funds were significantly boosted as we were fortunate to receive a large and unexpected bequest from a generous benefactor. This coupled with our own fundraising efforts has now put the Trust in a more secure position to move forward to meet its main objectives, namely: to award grants to treat more financially needy children who would not otherwise be able to benefit from the treatment, raise awareness, train more practitioners, especially in the UK, and carry out research to continue to develop and improve the Sunflower Programme.

The Trustees see the next few years as a potentially very exciting period in which strong foundations can be laid to meet the Trust's objectives in a way that has not been possible in the past. This will, however, have to be achieved in much more challenging times financially both for the Trust and the parents of the children it seeks to assist.

We will continue to strive to help as many children as possible in the future - the need for our work is great and the opportunities extensive!

Mark. O. Mathews
Director
15th February 2010

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MAY 2009

The trustees are pleased to present their report together with the financial statements of the Trust for the year ended 31st May, 2009.

OUR AIMS AND OBJECTIVES

Purpose, Mission and Aim

The Trust's **purpose** is to help children with learning difficulties to be balanced, integrated and well. Children who are balanced, integrated and well feel better, perform better, experience more confidence and self-esteem and get on much better with others. In this way, they are enabled to make much better use of the help and assistance they receive from their parents, teachers and other helpers.

Our **mission** is to enable many more children to experience much more of their own potential through the Sunflower Programme.

Our **aim** is to increase the number of children who can benefit from the Sunflower Programme by increasing the number of bursaries awarded each year.

Objectives

The Trust's objectives are:

- ◆ To treat as many children through the Sunflower Programme as possible whilst maintaining high standards of care and quality;
- ◆ To provide bursaries for children who could not otherwise afford the therapy privately;
- ◆ To conduct research to develop and continue to offer the best integrated whole-person approach to healing;
- ◆ To train more qualified practitioners at a post-graduate level to become Sunflower Practitioners and thus enable more children to take advantage of the Sunflower Programme near to where they live;
- ◆ To raise public awareness through publications, presentations, communications and educational establishments of the effectiveness and value of the Sunflower Programme.

In order to carry out these objectives and respond to the ever-changing environment in which we live and work, we need an effective and caring organisation equipped with able staff and up-to-date systems and procedures to manage the treatment and day-to-day administration, which includes:

- ◆ Information and advice to parents, teachers and professionals who come into contact with the Trust to ensure that they receive caring and effective support;
- ◆ Up-to-date systems and equipment to conduct the charity's affairs efficiently and effectively;
- ◆ Developing partnerships with other agencies, schools and other health and specialist organisations who share our concern for children to optimise the delivery and results that can be achieved.

To achieve these objectives we rely on:

- ◆ Fundraising from charitable trusts and voluntary donations;
- ◆ Support from the public who volunteer their time and expertise in a variety of ways for the benefit of the charity.

HOW THE SUNFLOWER TRUST ENSURES THAT ITS ACTIVITIES MEET ITS OBJECTIVES

By having effective governance and executive management:

Trustees have a wide range of relevant skills and meet regularly as a body to review strategy, policy and operational progress.

By having motivated and qualified staff:

The Director, who is highly qualified and experienced in the field, manages the activities of the Trust, with the assistance of an experienced Administrator to ensure that the charity operates effectively and efficiently.

By continuous assessment, monitoring, feedback and evaluation of the Sunflower Programme:

Both a pre-programme questionnaire and screening and a post-programme questionnaire and screening are routinely carried out and children continue with further maintenance appointments following a full programme.

By ensuring that practitioners are kept up-to-date and informed:

Continual knowledge transfer and information sharing is carried out via the network of practitioners.

WHAT WE ACHIEVED IN 2008-2009 AND HOW WE MEET THE PUBLIC BENEFIT TEST

The Trustees have had regard to the Charity Commission's guidance on public benefit and the Trust has referred to the Charity Commission's general guidance on public benefit when reviewing its aims and objectives and in planning its future. It believes it benefits the public by:

- w** continuing to pioneer an assessment and treatment process that investigates in measured ways many factors which contribute to the difficulties that an increasing number of children suffer from in relation to learning and behaviour (the Sunflower Programme);
- w** awarding bursaries in 2008-09 to families who could not otherwise afford to take advantage of the Sunflower Programme;
- w** meeting its aims, objectives and activities each year.

WHAT WE LOOK FORWARD TO ACHIEVING IN THE FUTURE

The Trust plans to continue to develop its existing activities, subject to ensuring satisfactory funding arrangements, to make the Sunflower Programme available to an increasing number of children each year. It will do this by increasing awareness amongst the public and parents of the Sunflower Programme. In addition, a new fundraising plan will be put in place primarily to increase bursary funding for treating children but also for the research that is crucial in underpinning the further development and validity of the Programme.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Sunflower Trust is a company limited by guarantee and has no share capital. Its governing document is its Memorandum & Articles of Association. It is registered as a charity with the Charity Commission and, in the event of being wound-up, members are required to contribute an amount not exceeding £1 each.

The Trust's articles provide for overall operations to be supervised by a board of trustees. One third of the trustee body is required to retire by rotation and submit itself for re-election at the Annual General Meeting (AGM) each year. The Chairman and Secretary are also elected by the members at each AGM to hold office until the next meeting. Vacancies arising during the year may be filled by resolution of the existing trustees, subject to that person retiring at the next AGM and submitting him or herself for election in the normal way.

All members of the board of trustees give their time voluntarily and receive no remuneration or benefits from the charity, although travel expenses for attending meetings may be reimbursed.

ORGANISATIONAL STRUCTURE

Mr. Mark Mathews is the Director and is responsible to the Trustees for the day-to-day operations of the charity. The Director is supported by an experienced administrator.

The Trustees' work is mainly carried out at formal meetings, although the Chairman and other members of the Trust work with the Director and his team, as and when required. Formal trustees' meetings are scheduled and papers sent out to Trustees in advance of each meeting. These cover operations, finance, approval of bursaries, marketing and fundraising matters, together with any additional matters that require Trustees' input or approval.

The Trustees set overall policy and strategic guidelines for the charity.

RECRUITMENT, APPOINTMENT, ELECTION, INDUCTION AND TRAINING OF TRUSTEES

The Trustees are conscious of the need to maintain an appropriate balance in the complementary skills that they offer in their work with the charity. Therefore, when a vacancy arises, consideration will be given to the knowledge, skills and experience that might be required in any new Trustee, as well as the board as a whole, when drawing up a new Trustee profile.

The board seeks to recruit Trustees who have experience in the areas of children, health matters, finance, education and fundraising and marketing. A potential Trustee, before final appointment, is invited to attend two board meetings to ensure that all parties are comfortable with the new arrangements. Following this initial period, the existing Trustees then vote and elect the Trustee-in-waiting to the board, an appointment which is then subject to confirmation at the AGM. During this period an induction programme is implemented. In future, this will include governance responsibility and general familiarity with the Trust and its work.

APPOINTMENT AND RETIREMENT OF TRUSTEES IN 2009

The board welcomed Richard Allen and Valerie Barnes as Trustees during the year. Richard Allen is a Chartered Accountant and Valerie Barnes is an elected Fellow of the Royal Society of Arts and currently Head of Modern Languages at Dulwich College Preparatory School. Both bring a wide range of experience to the board.

The Chairman, Harry Cruickshank, who runs his own marketing business, retired from office for a period of three months in order to write a report on the core business processes and development of the Trust, for which he was paid a fee. He resumed as Chairman following this period. Sarah Noble took a sabbatical for a period of three months, for personal reasons, and has subsequently decided to resign.

RISK MANAGEMENT

The Trustees hold a formal annual review of the major risks to which the charity is exposed. Additionally key risk areas are also reviewed at each Trustee meeting. The Trust's procedure for risk assessment is to assess the risk, identify the level of seriousness, the consequences and the action that can be taken to mitigate risk.

The Trustees consider that the information they receive, the internal control systems that are established and the regular involvement of the trustees combine to enable the board to be confident that the major risks to which the charity is exposed are identified and that systems are in place to mitigate those risks to an acceptable level.

Advice has been taken to ensure that appropriate insurance cover is in place.

FINANCIAL REVIEW

The financial statements are prepared in accordance with current statutory requirements and the Statement of Recommended Practice (SORP) - Accounting and Reporting by Charities - issued by the Charity Commission for England and Wales, issued in 2005.

The year has seen a diminution in income from fund-raising and also because fewer events were undertaken for training and continuing professional training with practitioners. Nevertheless, expenditure on bursaries was maintained and the Trust managed to live within the income generated in the year, with income almost exactly matching expenditure.

The Trust remains in a strong financial position, mainly because of an unexpected and generous bequest in the previous year of £120,000 and partly because of retained surpluses from earlier years. The trustees are conscious that funds have been donated to further the aims of the Trust and intend that they will actively pursue these. Nevertheless, they consider that, in a financial climate in which fund-raising is inevitably much more difficult, a larger sum should be held in reserve to ensure that the Trust is able to continue to fund bursaries for treatment. They also intend that some of the reserves should be used to fund research, which they consider important to continue to develop and gain wider validation for the Sunflower Programme.

Grant-making Policy

The Sunflower Trust supports children between the age of 7-17 years old who have health, learning and/or behavioural problems by providing a therapy, called the Sunflower Programme, that is drug-free, non-invasive and a holistic alternative that's totally respectful of the needs of every child. It is the policy of the Trustees to provide financial assistance to families who wish to avail themselves of the therapy by offering grants (bursaries) to families whose financial means are restricted and would not otherwise be able to afford the therapy and who meet the grant/bursary criteria. A full grant is likely to be between £750 and £2,000, dependent on the challenges of the child.

Investment Policy

The trustees' policy is to hold cash reserves on deposit at banks as it is anticipated that they will be needed for the Trust's activities and also because this is the least risky form of investment at a time of some uncertainty for other forms of investment.

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, giving a true and fair view, the trustees should follow the best practice and: select suitable accounting policies and apply them consistently; make judgements and estimates that are reasonable and prudent; state whether applicable 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 to operate.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Trust and which enable them to ensure that the financial statements comply with the relevant legislation and its Memorandum and Articles of Association. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:

Date:

15th February 2010

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE SUNFLOWER TRUST

I report on the accounts of the Trust for the year ended 31st May, 2009, which comprise the statement of financial activities, the balance sheet and related notes. The accounts have been prepared under the historical cost convention and the accounting policies set out therein.

This report is made to the Trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken so that I might carry out an independent examination of the financial statements in accordance with the general directions given by the Charity Commission. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Trust and the Trust's Trustees, as a body, for my work or for this report.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the Trust's Trustees, you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply and that an Independent Examination is needed, having satisfied myself that the Trust is not subject to audit under company law and is eligible for independent examination. It is my responsibility to examine the accounts (under section 43 (3) (a) of the Act); to follow procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Trust and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
 - ♦ to keep accounting records in accordance with section 41 of the Act; and
 - ♦ to prepare accounts which accord with the accounting records and to comply with the accounting requirements of S396 of the Company's Act, 2006, and/or the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of accounts to be reached.

Greg Stevenson
Knox Cropper, Chartered Accountants
24 Petworth Road, Haslemere, Surrey GU27 2HR.

15th February 2010

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st MAY, 2009

Years to 31 st May	Notes	Unres- tricted Funds £000	Res- tricted Funds £000	Total Funds 2009 £000	Total Funds 2008 £000
Incoming Resources					
Incoming resources from generated funds:					
Voluntary Income: Donations and Fund-raising		24	25	49	84
Investment Income: Bank interest		3	-	3	3
Incoming resources from charitable activities:					
Practitioners' contributions		7	-	7	13
Training and continuing professional development for Practitioners		3	-	3	15
Total Incoming Resources		37	25	62	115
Resources Expended					
Costs of generating funds					
Costs of generating voluntary income		6	-	6	23
Charitable activities					
Bursaries for Sunflower Programme and patient support		17	5	22	20
Practitioners' training and continuing professional development		8	-	8	23
Support costs		19	4	23	12
Governance expenses (professional fees)	2	3	-	3	0
Total Resources Expended		53	9	62	78
Net (Outgoing)/Incoming Resources for the year		(16)	16	0	37
Bequest		-	-	-	120
Net Movement in Total Funds for the year		(16)	16	0	157
Total Funds brought forward		162	32	194	37
Total Funds carried forward		146	48	194	194

None of the Trust's activities was acquired or discontinued during the above two financial years.

There were no recognised gains and losses other than those stated above.

BALANCE SHEET AS AT 31st MAY, 2009

	Notes	2009 £000	2008 £000
Current Assets			
Debtors: Other debtors and prepayments		2	0
Cash at bank and on deposit		194	197
Less: Creditors: Amounts falling due within one year - accruals		-2	-3
TOTAL NET ASSETS	3	194	194
Reserves			
Restricted Funds	4	48	32
Unrestricted Funds: General Funds	4	146	162
TOTAL FUNDS		194	194

The Trustees consider that the Trust is entitled to exemption from the requirement to have an audit under the provisions of S477(1) of the Companies Act 2006. The Trustees have, however, arranged for the Trust to have an independent examination under the Charities Act 2006. The Trustees acknowledge their responsibilities for ensuring that the Trust keeps accounting records which comply with S386 and S387 of the Companies Act 2006, and for preparing accounts which give a true and fair view of the state of affairs of the company at 31st May, 2009, and of its net incoming resources for the year then ended in accordance with the requirements of S396, and which otherwise comply with the requirements of the Act relating to the accounts, so far as applicable to the Trust.

The financial statements, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved by the Board of Trustees on the 15th February 2010 and signed on its behalf by:

Mark O. Mathews
Trustee

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31st May, 2009

1) ACCOUNTING POLICIES

(a) Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable Accounting Standards and the Statement of Recommended Practice - Accounting and Reporting by Charities (Revised) issued by the Charity Commission in March 2005 have been followed in the preparation of these financial statements.

(b) Change in the Basis of Accounting

The financial statements for the year to 31st May, 2009, have been prepared on the accruals basis. The impact of the change is not material.

(c) Incoming Resources

Income is recognised in the year in which the Trust is entitled to receipt and the amount can be measured with reasonable certainty.

(d) Resources Expended and Value Added Tax

Resources expended have been included on an accruals basis for the year to 31st May, 2009. The results for the year to 31st May 2008 would not have been materially different had they been prepared on an accruals basis. The Trust is not registered for VAT and, accordingly, where applicable, expenditure is inclusive of VAT.

(e) Bursaries

Bursaries, to all of which certain conditions are attached, are recognised as expenditure when the conditions attached to them are fulfilled.

(f) Governance Costs

Governance costs comprise all costs involving the public accountability of the Trust and its compliance with regulation and good practice, including those related to the independent examination.

(g) Fund Accounting

Unrestricted Funds are those funds which may be used by the Trust in the furtherance of its charitable objectives at the discretion of the Trustees. Restricted Funds are those funds whose purposes have been specified by the donors or funds where the donors have been told that funds donated will be used for certain purposes. These all relate to bursaries which were reviewed and adjusted where necessary in the current year (see note 4).

(h) Taxation

The company is a registered charity and no provision for taxation is considered necessary.

(i) Related Parties

During the year Mark Mathews' clinic was paid a total of £7,236 (2008: £14,665) in respect of work undertaken for the Trust in his professional capacity as a Registered Osteopath and as a Sunflower Trust training consultant at normal commercial rates. Additionally, the Trust received £4,430 (2008: £8,880 during the year from Mark Mathews' clinic as a contribution for the introduction of Sunflower patients. No remuneration was paid to any trustee in either year as Trustee, except that an amount of £1,750 (2008 £ Nil) was paid to one Trustee to prepare a report on increasing public awareness and raising funds. The Trustee concerned resigned as Trustee for the period during which the report was produced.

2) GOVERNANCE COSTS

	2009 £000	2008 £000
Independent Examination	1	-
Professional Fees	2	-
Total	3	-

3) NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total 2009
	£000	£000	£000
Current Assets	148	48	196
Current Liabilities	(2)	-	(2)
	146	48	194

4) RESTRICTED FUNDS

	2009 £000
Balance at 1 st June 2008	64
Re-analysis	(32)
Income for Bursaries	25
Bursaries Expenditure	(9)
Balance at 31st May 2009	48

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