

# REPATRIATION SERVICES TRUST (REST)

England & Wales · Charity number 1178571

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2018-05-30

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 12 Ty Draw Place  
Roath Park  
Cardiff  
CF23 5HF

**Phone** 07903842602

**Email** [INFO@REPATRIATIONSERVICESTRUST.ORG](mailto:INFO@REPATRIATIONSERVICESTRUST.ORG)

**Website** [repatriationservicetrust.org](http://repatriationservicetrust.org)

## Activities

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**Objects:** TO ASSIST PEOPLE WHO HAVE NO MONETARY MEANS TO DO SO, TO REPATRIATE BACK TO WALES THE BODIES OF IMMEDIATE FAMILY MEMBERS STRANDED IN ANY PART OF THE WORLD BY THE PROVISION OF ADVICE AND FINANCIAL ASSISTANCE.

**Activities:** Repatriation Services Trust (REST) aim is to assist with financial help and give support to bereaved families by repatriating their loved one(s) who have died abroad in sudden or tragic circumstances back home to Wales To continue the Trust with fundraising activities and donations. To recruit supporters of the Trust to sustain its purpose and ideals.

## Classification

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- **How:** Makes Grants To Individuals, Provides Other Finance, Provides Services, Provides Advocacy/advice/information
- **What:** Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

## Geography

- Throughout Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£29,183	£16,382	-	-
2024-04-05	£11,342	£21,112	-	-
2023-04-05	£50,400	£5,212	-	-
2022-04-05	£4,339	£6,724	-	-
2021-04-05	£5,429	£4,825	-	-

## Trustees

Name	Role	Appointed
HAYLEY BASSETT		2018-05-30
KEVIN BASSETT MBA		2018-05-30
Linda Bassett		2018-05-30
Paul George Hannah		2025-02-10
Steven Bassett		2018-05-30

**REPATRIATION SERVICES TRUST (REST)**

England & Wales - Charity number 1178571

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# Accounts

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# Trustees' annual report for the period



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

06 APRIL 2024

Period end date

05 APRIL 2025

Charity name

Repatriation Service Trust (REST)

Charity No  
(if any)

1178571

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To assist people who have no monetary means to do so, to repatriate back to Wales the bodies of immediate family members stranded in any part of the world by provision of advice and financial assistance.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Throughout the past year, our primary activities focused on providing advice and financial aid to families in Wales requiring repatriation support. We offered remote assistance to families in need, enabling them to bring their deceased family member's home. In addition, to raise awareness of the charity's mission and generate essential funds, we conducted various fundraising activities: Cardiff Half marathon, Donate a job (A1 Motorcare), Tea Parties, and individual endurance challenges by (assisted family members and RESTEES). Trained in Charity merchandise for Machu Picchu April 2025 fundraiser
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Repatriation Services Trust trustees have regard to the charity commission guidance on public benefit.

## Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related	Para 1.38	

investment		
Contribution made by volunteers	Para 1.38	
Other		

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	During this time period, our charity became an invaluable support arm for families navigating repatriation. Losing a loved one is incredibly difficult, and when it happens abroad, it adds even more stress and challenges for the grieving family members. Throughout the year, we assisted a further 39 individuals by providing them with guidance on repatriation or financial assistance. The families we supported were extremely grateful for the help provided by our charity. REST granted over £15,000 to families, allowing them to bring their loved one back home to Wales. In addition to our primary services, we had a successful year of fundraising in 2024. We started the process of Gift Aid registration to boost funding by 25% / Pound. Additional fundraising contributions came from volunteer supporters, local organisations and contributions from charity collection tins.

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Achievements against objectives set	Para 1.41	39 families supported with repatriation. REST granted over £15,000 financial aid to alleviate financial burden from family members, repatriating deceased family members back to Wales.
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	

Other		

	SORP reference	
Review of the charity's financial position at the end of the period	Para 1.21	The Trustees are satisfied with the level of funds in the charity as per note 10 in Accounts.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	We hold reserves to cover repatriation eventualities.
Amount of reserves held	Para 1.22	Balance sheet total -
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
The charity's principal sources of funds (including any fundraising)	Para 1.47	Key fundraising: Cardiff Half marathon, Donate a job (A1 Motorcare), Tea Parties, and individual endurance challenges by (assisted family members and RES
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Description of charity's trusts:	SORP reference	
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution of a Charitable Incorporated Organisation whole only voting members are its

		charity trustees.
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	When selecting individuals for appointment as charity trustees have regard for the skills, knowledge and experience needed for the effective administration of the CIO.

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Charity name	Repatriation Services Trust
Other name the charity uses	REST
Registered charity number	1178571
Charity's principal address	12 Ty Draw Place Roath Park Cardiff CF23 5HF

Names of the charity trustees who manage the charity



Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
STEVEN BASSETT			
LINDA BASSETT			
KEVIN BASSETT			
HAYLEY BASSETT			
PAUL HANNAH			

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## Reference and Administrative details (cont)

### Corporate trustees – names of the directors at the date the report was approved

Director name		
N/A		

### Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
N/A		

### Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	

Details of arrangements for safe custody and segregation of such assets from the charity's own assets	
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**Additional information (optional)**

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

**Exemptions from disclosure**

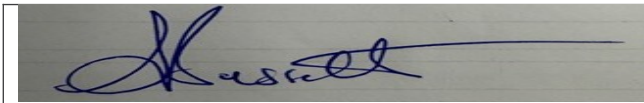
Reason for non-disclosure of key personnel details

**Other optional information**

**Declarations**

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

Signed on behalf of the charity's trustees

Signature(s) 

Full name(s) Steven David Bassett

Position (eg Secretary,  
Chair, etc)

Trustee	
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Date

03 February 2026
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**REGISTERED COMPANY NUMBER: CE014245 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1178571**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 5 April 2025**  
**for**  
**Repatriation Services Trust (Rest)**

BYB Accountancy Ltd  
Incorporated Financial Accountants  
39 Cardiff Road  
Llandaff  
Cardiff  
South Glamorgan  
CF5 2DP

**Repatriation Services Trust (Rest)**

**Contents of the Financial Statements  
for the Year Ended 5 April 2025**

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**Repatriation Services Trust (Rest)**

**Report of the Trustees  
for the Year Ended 5 April 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 5 April 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**Structure, governance and management**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Reference and administrative details**

**Registered Company number**

CE014245 (England and Wales)

**Registered Charity number**

1178571

**Registered office**

12 Ty Draw Place  
Roath Park  
Cardiff  
CF23 5HF

**Trustees**

S Bassett  
K Bassett  
Mr L Bassett  
Ms H Bassett  
P Hannah (appointed 10.2.25)

**Independent Examiner**

BYB Accountancy Ltd  
Incorporated Financial Accountants  
39 Cardiff Road  
Llandaff  
Cardiff  
South Glamorgan  
CF5 2DP

Approved by order of the board of trustees on ..22/04/2026..... and signed on its behalf by:



.....  
S Bassett - Trustee

**Independent Examiner's Report to the Trustees of  
Repatriation Services Trust (Rest)**

**Independent examiner's report to the trustees of Repatriation Services Trust (Rest) ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 5 April 2025.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

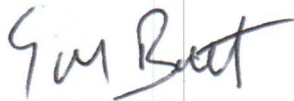
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr Gary Butt FMAAT  
The Association of Accounting Technicians

BYB Accountancy Ltd  
Incorporated Financial Accountants  
39 Cardiff Road  
Llandaff  
Cardiff  
South Glamorgan  
CF5 2DP

Date: 27/1/2026

**Repatriation Services Trust (Rest)****Statement of Financial Activities  
for the Year Ended 5 April 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>Income and endowments from</b>					
Donations and legacies		29,183	-	29,183	11,342
Other trading activities	2	-	-	-	421
<b>Total</b>		<u>29,183</u>	<u>-</u>	<u>29,183</u>	<u>11,763</u>
<b>Expenditure on</b>					
Raising funds		44	-	44	2,781
<b>Charitable activities</b>					
Repatriation		15,873	-	15,873	20,126
Other		465	-	465	986
<b>Total</b>		<u>16,382</u>	<u>-</u>	<u>16,382</u>	<u>23,893</u>
<b>NET INCOME/(EXPENDITURE)</b>		12,801	-	12,801	(12,130)
<b>Reconciliation of funds</b>					
Total funds brought forward		59,002	50,000	109,002	121,132
<b>Total funds carried forward</b>		<u><u>71,803</u></u>	<u><u>50,000</u></u>	<u><u>121,803</u></u>	<u><u>109,002</u></u>

The notes form part of these financial statements

**Repatriation Services Trust (Rest)**

**Balance Sheet  
5 April 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>Current assets</b>					
Cash at bank		72,103	50,000	122,103	112,002
<b>Creditors</b>					
Amounts falling due within one year	5	(300)	-	(300)	(3,000)
<b>Net current assets</b>		<u>71,803</u>	<u>50,000</u>	<u>121,803</u>	<u>109,002</u>
<b>Total assets less current liabilities</b>		<u>71,803</u>	<u>50,000</u>	<u>121,803</u>	<u>109,002</u>
<b>NET ASSETS</b>		<u><u>71,803</u></u>	<u><u>50,000</u></u>	<u><u>121,803</u></u>	<u><u>109,002</u></u>
<b>Funds</b>	6				
Unrestricted funds				71,803	59,002
Restricted funds				50,000	50,000
<b>Total funds</b>				<u><u>121,803</u></u>	<u><u>109,002</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 5 April 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ~~22/04/2026~~ and were signed on its behalf by:

  
.....  
S Bassett - Trustee

## Repatriation Services Trust (Rest)

### Notes to the Financial Statements for the Year Ended 5 April 2025

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

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

##### **Expenditure**

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

#### 2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Shop income	-	421
	<u>          </u>	<u>          </u>

#### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2025 nor for the year ended 5 April 2024.

##### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 5 April 2025 nor for the year ended 5 April 2024.

Repatriation Services Trust (Rest)

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2025

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>Income and endowments from</b>			
Donations and legacies	11,342	-	11,342
Other trading activities	421	-	421
<b>Total</b>	<u>11,763</u>	<u>-</u>	<u>11,763</u>
<b>Expenditure on</b>			
Raising funds	2,781	-	2,781
<b>Charitable activities</b>			
Repatriation	20,126	-	20,126
Other	986	-	986
<b>Total</b>	<u>23,893</u>	<u>-</u>	<u>23,893</u>
<b>NET INCOME/(EXPENDITURE)</b>	(12,130)	-	(12,130)
<b>Reconciliation of funds</b>			
Total funds brought forward	71,132	50,000	121,132
<b>Total funds carried forward</b>	<u>59,002</u>	<u>50,000</u>	<u>109,002</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	-	3,000
Accrued expenses	300	-
	<u>300</u>	<u>3,000</u>

6. MOVEMENT IN FUNDS

	At 6.4.24 £	Net movement in funds £	At 5.4.25 £
<b>Unrestricted funds</b>			
General fund	59,002	12,801	71,803
<b>Restricted funds</b>			
Restricted Funds	50,000	-	50,000
<b>TOTAL FUNDS</b>	<u>109,002</u>	<u>12,801</u>	<u>121,803</u>

**Repatriation Services Trust (Rest)**

**Notes to the Financial Statements - continued  
for the Year Ended 5 April 2025**

**6. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	29,183	(16,382)	12,801
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>29,183</u>	<u>(16,382)</u>	<u>12,801</u>

**Comparatives for movement in funds**

	At 6.4.23 £	Net movement in funds £	At 5.4.24 £
<b>Unrestricted funds</b>			
General fund	71,132	(12,130)	59,002
<b>Restricted funds</b>			
Restricted Funds	50,000	-	50,000
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>121,132</u>	<u>(12,130)</u>	<u>109,002</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	11,763	(23,893)	(12,130)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>11,763</u>	<u>(23,893)</u>	<u>(12,130)</u>

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

	At 6.4.23 £	Net movement in funds £	At 5.4.25 £
<b>Unrestricted funds</b>			
General fund	71,132	671	71,803
<b>Restricted funds</b>			
Restricted Funds	50,000	-	50,000
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>121,132</u>	<u>671</u>	<u>121,803</u>

**Repatriation Services Trust (Rest)**

**Notes to the Financial Statements - continued  
for the Year Ended 5 April 2025**

**6. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	40,946	(40,275)	671
<b>TOTAL FUNDS</b>	<u>40,946</u>	<u>(40,275)</u>	<u>671</u>

**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 5 April 2025.

**Repatriation Services Trust (Rest)****Detailed Statement of Financial Activities  
for the Year Ended 5 April 2025**

	2025 £	2024 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	16,148	11,342
Gift aid	13,035	-
	<u>29,183</u>	<u>11,342</u>
<b>Other trading activities</b>		
Shop income	-	421
	<u>-</u>	<u>421</u>
<b>Total incoming resources</b>	29,183	11,763
<b>Expenditure</b>		
<b>Raising donations and legacies</b>		
Sundries	44	2,781
<b>Charitable activities</b>		
Grants to individuals	15,873	20,126
<b>Support costs</b>		
<b>Management</b>		
Advertising	165	-
Sundries	-	360
	<u>165</u>	<u>360</u>
<b>Finance</b>		
Bank interest	-	126
<b>Governance costs</b>		
Accountancy and legal fees	300	500
	<u>300</u>	<u>500</u>
Total resources expended	<u>16,382</u>	<u>23,893</u>
<b>Net income/(expenditure)</b>	<u>12,801</u>	<u>(12,130)</u>

This page does not form part of the statutory financial statements

**Independent Examiner's Report to the Trustees of  
Repatriation Services Trust (Rest)**

**Independent examiner's report to the trustees of Repatriation Services Trust (Rest) ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 5 April 2025.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

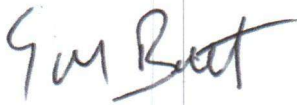
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr Gary Butt FMAAT  
The Association of Accounting Technicians

BYB Accountancy Ltd  
Incorporated Financial Accountants  
39 Cardiff Road  
Llandaff  
Cardiff  
South Glamorgan  
CF5 2DP

Date: 27/1/2026

**REPATRIATION SERVICES TRUST (REST)**

England & Wales - Charity number 1178571

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# Accounts

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## Trustees' Annual Report for the period

**Period start date:** 06 April 2023

**Period end date:** 05 April 2024

**Charity name:** REPATRIATION SERVICES TRUST (REST)

**Charity registration number:** 1178571

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To assist people who have no monetary means to do so, to repatriate back to Wales the bodies of immediate family members stranded in any part of the world by provision of advice and financial assistance.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Throughout the past year, our primary activities focused on providing advice and financial aid to families in the UK and abroad requiring repatriation support. We offered remote assistance to families in need, enabling them to bring their deceased family members home. In addition, to raise awareness of the charity's mission and generate essential funds, we conducted various fundraising activities, including preparing for our big fundraiser, hiking the Inca Trail to Machu Picchu, in 2025
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Repatriation Services Trust trustees have regard to the charity commission guidance on public benefit.

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	

Contribution made by volunteers	Para 1.38	
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>During this time period, our charity became an invaluable support arm for families navigating repatriation. Losing a loved one is incredibly difficult, and when it happens abroad, it adds even more stress and challenges for the grieving family members. Throughout the year, we assisted 65 families by providing them with guidance on repatriation or financial assistance. The families we supported were extremely grateful for the help provided by our charity. families qualifying for financial aid, had REST bring their loved one back home to Wales- Bearing the full cost</p> <p>In addition to our primary services, we had a successful year of fundraising. Additional fundraising contributions came from volunteer supporters direct debits, local organization's, events and contributions from charity collection tins.</p>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	65 plus, families supported with repatriation advice. An increasing number receiving financial aid to bring a deceased family member back to Wales.
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	

Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The Trustees are satisfied with the level of funds in the charity as per note 10 in Accounts.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	We hold reserves to cover repatriation eventualities.
Amount of reserves held	Para 1.22	Balance sheet total - £98787.56
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

## Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Key fundraising challenge (Mount Kilimanjaro climb), volunteer fundraising (cycle challenge, and afternoon tea), direct debits, and corporate fundraising activity (charity collection tins and activities such as a raffle at a Masonic event).
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

<b>Description of charity's trusts:</b>		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution of a Charitable Incorporated Organisation who's only voting members are its charity trustees.
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	When selecting individuals for appointment as charity trustees have regard for the skills, knowledge and experience needed for the effective administration of the CIO.

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	Repatriation Services Trust
Other name the charity uses	REST
Registered charity number	1178571



15  
16  
17  
18  
19  
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**Corporate trustees – names of the directors at the date the report was approved**

Director name		
N/A		

**Name of trustees holding title to property belonging to the charity**

Trustee name	Dates acted if not for whole year	
N/A		

**Funds held as custodian trustees on behalf of others**

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

**Additional information (optional) Names and addresses of advisers (Optional information) Type of Name Address adviser**



Name of chief executive or names of senior staff members (Optional information)

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### Exemptions from disclosure

Reason for non-disclosure of key personnel details

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### Other optional information

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### Declarations

The trustees declare that they have approved the trustees' report above.		
Signed on behalf of the charity's trustees		
Signature(s)	<i>St Bassett</i>	
Full name(s)	STEVEN DAVID BASSETT	
Position (eg Secretary, Chair, etc)	TRUSTEE	

03/0  
2/2025

CE014245

Registered number  
Charity number 1178571

## Repatriation Services Trust (REST)

### Report and Accounts

5 April 2024

**Repatriation Services Trust (REST)**  
**Report and accounts**  
**Contents**

	<b>Page</b>
Trust information	1
Trustees' report	2
Income and expenditure account	3
Balance sheet	4
Notes to the accounts	5

**Repatriation Services Trust (REST)  
Company Information**

**Trustees**

S Bassett  
K Bassett  
L Bassett  
H Bassett

**Accountants**

Keith Wakley Associates Limited  
61 Cowbridge Road East  
Cardiff  
South Wales  
CF11 9AE

**Bankers**

Lloyds Bank Group

**Registered office**

12 Ty Draw Place  
Roath Park  
Cardiff  
CF23 5HF

**Registered number**

CE014245      Charity number 1178571

**Repatriation Services Trust (REST)**

**Registered number: CE014245 Charity number 1178571**

**Trustees' Report**

The trustees present their report and accounts for the year ended 5 April 2024.

**Principal activities**

The trust's principal activity during the period concerns the repatriation of persons who have died abroad.

**Trustees**

The following persons served as directors during the year:

S Bassett  
K Bassett  
L Bassett  
H Bassett

**Small company provisions**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 23 January 2025 and signed on its behalf.

S Bassett  
Trustee

**Repatriation Services Trust (REST)**  
**Income and expenditure account**  
**for the year ended 5 April 2024**

	Notes	2024 £	2023 £
<b>Turnover</b>		421	5,000
Cost of fundraising events		(2,781)	(7,458)
<b>Gross surplus</b>		<u>(2,360)</u>	<u>(2,458)</u>
Repatriation costs		(20,126)	(4,257)
Administrative expenses		(986)	(955)
Donations		11,342	50,400
<b>Operating (deficit) / surplus</b>		<u>(12,130)</u>	<u>42,730</u>
<b>(Deficit) / surplus on ordinary activities</b>		<u>(12,130)</u>	<u>42,730</u>
Tax on surplus on ordinary activities		-	-
<b>(Deficit) / surplus for the period</b>		<u><u>(12,130)</u></u>	<u><u>42,730</u></u>

**Repatriation Services Trust (REST)**  
**Balance Sheet**  
**as at 5 April 2024**

	Notes	2024 £	2023 £
<b>Current assets</b>			
Cash at bank and in hand	112,002	123,632	
<b>Creditors: amounts falling due within one year</b>			
	(3,000)	(2,500)	
<b>Net current assets</b>		109,002	121,132
<b>Net assets</b>		109,002	121,132
<b>Capital and reserves</b>			
Restricted funds		50,000	50,000
Profit and loss account		59,002	71,132
<b>Total funds</b>		109,002	121,132

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

K Bassett  
Trustee  
Approved by the board on 23 January 2025

**Repatriation Services Trust (REST)**  
**Notes to the Accounts**  
**for the year ended 5 April 2024**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Accounting and Reporting by Charities - SORP2005.

***Turnover***

Turnover represents the value, net of valued added tax and discounts, of receipts made by supporters and well-wishers to provide funds for charitable purposes.

***Depreciation***

Depreciation has been provided at

Plant and machinery	20% straight line
Motor vehicles	25% straight line

***Stocks***

Stock is valued at the lower of cost and net realisable value.

<b>2 Operating profit</b>	<b>2024</b>	<b>2023</b>
	£	£
This is stated after charging:		
Independent examiners fees	500	500
<b>3 Creditors: amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
	£	£
Trade creditors	3,000	2,500
<b>4 Restricted funds</b>	<b>2024</b>	<b>2,023</b>
	£	£
Movement	-	-
At 5 April 2024	50,000	50,000
<b>5 Profit and loss account</b>	<b>2024</b>	<b>2,023</b>
	£	£

**Repatriation Services Trust (REST)**  
**Notes to the Accounts**  
**for the year ended 5 April 2024**

At 6 April 2023	71,132	28,402
(Loss)/profit for the year	(12,130)	42,730
Restricted fund movement	-	-
At 5 April 2024	<u>59,002</u>	<u>71,132</u>

**6 Post balance sheet events**

None

**7 Pension commitments**

There are no pension liabilities.

**8 Contingent liabilities**

There are no contingent liabilities.

**9 Ultimate controlling party**

There is no ultimate controlling party.

**Repatriation Services Trust (REST)**  
**Detailed profit and loss account**  
**for the year ended 5 April 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Sales</b>	421	5,000
Cost of fundraising events	(2,781)	(7,458)
<b>Gross loss</b>	<u>(2,360)</u>	<u>(2,458)</u>
Distribution costs	(20,126)	(4,257)
Administrative expenses	(986)	(955)
Other operating income	11,342	50,400
<b>Operating (loss)/profit</b>	<u>(12,130)</u>	<u>42,730</u>
<b>(Loss)/profit before tax</b>	<u>(12,130)</u>	<u>42,730</u>

**Repatriation Services Trust (REST)**  
**Detailed profit and loss account**  
**for the year ended 5 April 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Sales</b>		
Re-imbursed costs	<u>421</u>	<u>5,000</u>
<b>Cost of fundraising events</b>		
Wrap costs	2,306	-
Kilimanjaro costs	-	4,726
Clothing costs	-	482
Charity donations	<u>475</u>	<u>2,250</u>
	<u>2,781</u>	<u>7,458</u>
<b>Distribution costs</b>		
Repatriation	<u>20,126</u>	<u>4,257</u>
<b>Administrative expenses</b>		
General administrative expenses:		
Stationery and printing	-	16
Website costs	-	131
Subscriptions	360	216
Bank charges	126	92
	<u>486</u>	<u>455</u>
Legal and professional costs:		
Accountancy fees	500	500
	<u>500</u>	<u>500</u>
	<u>986</u>	<u>955</u>
<b>Other operating income</b>		
Donations	<u>11,342</u>	<u>50,400</u>

**REPATRIATION SERVICES TRUST (REST)**

England & Wales - Charity number 1178571

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# Accounts

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## Trustees' Annual Report for the period

**Period start date:** 06 April 2022

**Period end date:** 05 April 2023

**Charity name:** REPATRIATION SERVICES TRUST (REST)

**Charity registration number:** 1178571

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To assist people who have no monetary means to do so, to repatriate back to Wales the bodies of immediate family members stranded in any part of the world by provision of advice and financial assistance.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Throughout the past year, our primary activities focused on providing advice and financial aid to families in Wales requiring repatriation support. We offered remote assistance to families in need, enabling them to bring their deceased family members home. In addition, to raise awareness of the charity's mission and generate essential funds, we conducted various fundraising activities, including our main challenge of hiking up Mount Kilimanjaro.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Repatriation Services Trust trustees have regard to the charity commission guidance on public benefit.

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	

Other		
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## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>During this time period, our charity became an invaluable support arm for families navigating repatriation. Losing a loved one is incredibly difficult, and when it happens abroad, it adds even more stress and challenges for the grieving family members. Throughout the year, we assisted 22 individuals by providing them with guidance on repatriation or financial assistance. The families we supported were extremely grateful for the help provided by our charity. One of the families qualified for financial aid, allowing them to bring their loved one back home to Wales.</p> <p>In addition to our primary services, we had a successful year of fundraising in 2023. Our main charity challenge (which was organised by REST), involved hiking up Mount Kilimanjaro, raising £43,852 for our cause. Additional fundraising contributions came from volunteer supporters, local organisations and contributions from charity collection tins.</p>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	22 families supported with repatriation, one of which qualified to receive financial aid to bring a deceased family member back to Wales.
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The Trustees are satisfied with the level of funds in the charity as per note 10 in Accounts.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	We hold reserves to cover repatriation eventualities.
Amount of reserves held	Para 1.22	Balance sheet total - £121,132
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Key fundraising challenge (Mount Kilimanjaro climb), volunteer fundraising (cycle challenge, and afternoon tea), and corporate fundraising activity (charity collection tins and activities such as a raffle at a Masonic event).
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

<b>Description of charity's trusts:</b>		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution of a Charitable Incorporated Organisation whole only voting members are its charity trustees.
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	When selecting individuals for appointment as charity trustees have regard for the skills, knowledge and experience needed for the effective administration of the CIO.

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	Repatriation Services Trust
Other name the charity uses	REST
Registered charity number	1178571
Charity's principal address	7 Llwyn-Y-Grant Road Penylan Cardiff CF23 9ES

**Names of the charity trustees who manage the charity**

	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
1	Kevin Bassett			
2	Steven Bassett			
3	Linda Bassett			
4	Hayley Bassett			
5	Seamus Gates			
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

**Corporate trustees – names of the directors at the date the report was approved**

<b>Director name</b>		
N/A		

**Name of trustees holding title to property belonging to the charity**

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>	
N/A		

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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#### Name of chief executive or names of senior staff members (Optional information)

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### Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

### Other optional information

--

# Declarations

<b>The trustees declare that they have approved the trustees' report above.</b>		
<b>Signed on behalf of the charity's trustees</b>		
<b>Signature(s)</b>	<i>St Bassett</i>	
<b>Full name(s)</b>	STEVEN DAVID BASSETT	
<b>Position (eg Secretary, Chair, etc)</b>	TRUSTEE	
<b>Date</b>	20-7-2024	

**REPATRIATION SERVICES TRUST (REST)**

England & Wales - Charity number 1178571

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# Accounts

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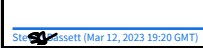


<b>Total funds carried forward</b> S10	28,402	50,000	-	78,402	30,787
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## Section B Balance sheet

		Note	Total this year £ F01	Total last year £ F02
<b>Fixed assets</b>				
Tangible assets	(Note 8)	B01	-	-
		B02	-	-
Investments	(Note 9)	B03	-	-
<b>Total fixed assets</b>		B04	-	-
<b>Current assets</b>				
Stock and work in progress		B05	-	-
Debtors	(Note 10)	B06	-	-
(Short term) investments		B07	-	-
Cash at bank and in hand		B08	80,402	82,287
<b>Total current assets</b>		B09	80,402	82,287
Creditors: amounts falling due within one year	(Note 11)	B10	2,000	1,500
<b>Net current assets/(liabilities)</b>		B11	78,402	80,787
<b>Total assets less current liabilities</b>		B12	78,402	80,787
Creditors: amounts falling due after one year	(Note 11)	B13	-	-
Provisions for liabilities and charges		B14	-	-
<b>Net assets</b>		B15	78,402	80,787
<b>Funds of the Charity</b>				
Unrestricted funds		B16	28,402	30,787
Designated funds		B17	-	-
<b>Total unrestricted funds</b>			28,402	30,787
Restricted income funds (Note 12)		B18	50,000	50,000
Endowment funds (Note 12)		B19	-	-
<b>Total funds</b>		B20	78,402	80,787

Signed by one or two trustees on behalf of all the trustees

Signature	Date of approval
	Mar 12, 2023
<small>Site asset (Mar 12, 2023 19:20 GMT)</small>	

Note 1 **Basis of preparation**

*This section should be completed by all charities .*

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\*  Accounting Standards;
- or  Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

[\*\* except for the following].

**Give details in this box if a different standard has been followed.**

\* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick “Accounting Standards”;
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick “Financial Reporting Standards for Smaller Enterprises (FRSSE)”.

\*\* - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

**Give details in this box of any material changes that have been made.**

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years (§§ except for the following).

**Give details in this box of any material changes that have been made.**

**Note 2 Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

**INCOMING RESOURCES**

<b>Recognition of incoming resources</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>the trustees are virtually certain they will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Incoming resources with related expenditure</b>	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
<b>Tax reclaims on donations and gifts</b>	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the related goods or services have been delivered.
<b>Gifts in kind</b>	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.  Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.  Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
<b>Donated services and facilities</b>	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
<b>Grants payable without performance conditions</b>	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

**ASSETS**

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
<b>Investments</b>	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
<b>Stocks and work in progress</b>	These are valued at the lower of cost or market value.

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM THOSE  
ABOVE**

--

**Note 3 Analysis of incoming resources**

*Incoming resources may be further analysed if this would help the reader of the accounts.*

Analysis	Unrestricted £	restricted £	This year £	Last year £
			-	-
			-	-
			-	-
			-	-
<b>Total</b>			-	-
			-	-
			-	-
			-	-
			-	-
<b>Total</b>			-	-
			-	-
			-	-
			-	-
			-	-
<b>Total</b>			-	-
			-	-
			-	-
			-	-
			-	-
<b>Total</b>			-	-
			-	-
			-	-
			-	-
			-	-
<b>Total</b>			-	-
			-	-
			-	-
			-	-
			-	-
<b>Total</b>			-	-

**Section C**

**Notes to the accounts**

**(cont)**

**Note 4 Analysis of resources expended**

Resources expended may be further analysed if this would help the reader of the accounts.

Analysis	Unrestricted £	restricted £	This year £	Last year £
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
<b>Total</b>			-	-
			-	-
			-	-
			-	-
			-	-
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<b>Total</b>			-	-
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<b>Total</b>			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
<b>Total</b>			-	-

**Note 5** Details of certain items of expenditure**5.1 Trustee expenses**

*Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).*

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

	This year	Last year
Number of trustees who were paid expenses		
Nature of the expenses		
Total amount paid	£	£

**5.2 Fees for examination or audit of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).*

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

	This year £	Last year £
Independent examiner's or auditors' fees for reporting on the accounts	500	500
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor		

**Section C**

**Notes to the accounts**

**(cont)**

**Note 6 Paid employees**

*Please complete this note if the charity has any employees.*

**6.1 Staff Costs**

	This year £	Last year £
Gross wages, salaries and benefits in kind	-	-
Employer's National Insurance costs	-	-
Pension costs	-	-
Sub contractors	-	-
<b>Total staff costs</b>	<b>-</b>	<b>-</b>

**6.2 Average number of full-time equivalent employees in the year**

	This year Number	Last year Number
The parts of the charity in which the employees work		
Administration	-	-
	-	-
	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**6.3 Defined contribution pension scheme**

*Please complete if a defined contribution pension scheme is operated.*

**Brief details of the scheme**

--

	This year £	Last year £
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		



**Note 8 Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

**8.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

**8.2 Accumulated depreciation and impairment provisions**

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
<b>** Rate</b>					

Balance brought forward	-	-	-	-	-	-
Depreciation charge for year	-	-	-	-	-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

**8.3 Net book value**

Brought forward	-	-	-	-	-	-
Carried forward	-	-	-	-	-	-

**8.4 Revaluation**

If any fixed assets have been revalued please give details of the valuer and method of valuation

--

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Note 9 Investment assets**

*Please complete this note if the charity has any investment assets.*

**9.1 Fixed assets investments**

	£
Carrying (market) value at beginning of year	-
<b>Add:</b> additions to investments at cost	-
<b>Less:</b> disposals at carrying value	-
<b>Add/(deduct):</b> net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

*Please provide below:*

**9.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.**

**9.3 A breakdown of the income from investments agreeing with SOFA.**

**Analysis of investments**

	9.2 Market value at year end £	9.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
<b>Total</b>	-	-

**9.4 Material investment holdings**

If any investments are material in terms of their value (for example each represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held	Market value at year end £
	-
	-
	-
	-
<b>Total</b>	-

**Note 10 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**Analysis of debtors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	-	-	-	-
<b>Total</b>	-	-	-	-

**Note 11 Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**11.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	2,000	1,500	-	-
<b>Total</b>	2,000	1,500	-	-

**11.2 Security over assets**

*If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.*

--



### Note 13 Transactions with related parties

*If the charity has any transactions with related parties (other than the trustee expenses explained in note 5) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.*

#### 13.1 Remuneration and benefits

*Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.*

Name of trustee or related party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £

#### 13.2 Loans

*Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.*

	Name of trustee or related party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties				
Due from trustees and related parties				

#### 13.3 Other transaction(s) with trustees or related parties

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.*

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £

**Note 14****Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

**Income categories**

Donations, legacies and Grants  
Fundraising events  
Shop sales  
Interest and dividends  
fees for charitable services  
Grants for services

**Expenditure categories**

Wages, salaries, pensions and NI  
Cost of fundraising events  
Rent, rates and Insurance  
Repairs and maintenance  
Light and heat  
telephone postage and stationery  
Donations and Grants  
legal and professional fees  
bank charges and interest  
depreciation  
Insurance

To edit the lists replace existing categories on either list with the new headings you prefer to use.







# REST CC 2022

Final Audit Report

2023-03-12

Created:	2023-03-12
By:	Kevin Bassett (kevin.bassett@advancedsecure.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAyHSdQcftU0vlbU-vPAVR_cjnRLccUJnX

## "REST CC 2022" History

-  Document created by Kevin Bassett (kevin.bassett@advancedsecure.co.uk)  
2023-03-12 - 5:18:01 PM GMT- IP address: 86.183.13.198
-  Document emailed to stevea1motorcare@aol.com for signature  
2023-03-12 - 5:19:17 PM GMT
-  Email viewed by stevea1motorcare@aol.com  
2023-03-12 - 7:18:17 PM GMT- IP address: 172.226.134.19
-  Signer stevea1motorcare@aol.com entered name at signing as Steven Bassett  
2023-03-12 - 7:20:55 PM GMT- IP address: 46.64.37.31
-  Document e-signed by Steven Bassett (stevea1motorcare@aol.com)  
Signature Date: 2023-03-12 - 7:20:57 PM GMT - Time Source: server- IP address: 46.64.37.31
-  Agreement completed.  
2023-03-12 - 7:20:57 PM GMT

CE014245 Registered number  
Charity number 1178571

## Repatriation Services Trust (REST)

### Report and Accounts

5 April 2022

**Repatriation Services Trust (REST)**  
**Report and accounts**  
**Contents**

	<b>Page</b>
Trust information	1
Trustees' report	2
Income and expenditure account	3
Balance sheet	4
Notes to the accounts	5

**Repatriation Services Trust (REST)  
Company Information**

**Trustees**

S Bassett  
K Bassett  
L Bassett  
H Bassett  
S Gates

**Accountants**

Keith Wakley Associates Limited  
61 Cowbridge Road East  
Cardiff  
South Wales  
CF11 9AE

**Bankers**

Lloyds Bank Group

**Registered office**

7 Llwyn-Y-Grant Road  
Penylan  
Cardiff  
CF23 9ES

**Registered number**

CE014245      Charity number 1178571

**Repatriation Services Trust (REST)**

**Registered number: CE014245 Charity number 1178571**

**Trustees' Report**

The trustees present their report and accounts for the year ended 5 April 2022.

**Principal activities**

The trust's principal activity during the period concerns the repatriation of persons who have died abroad.

**Trustees**

The following persons served as directors during the year:

S Bassett  
K Bassett  
L Bassett  
H Bassett  
S Gates

**Small company provisions**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 22 January 2023 and signed on its behalf.

S Bassett  
Trustee

**Repatriation Services Trust (REST)**  
**Income and expenditure account**  
**for the year ended 5 April 2022**

	Notes	2022 £	2021 £
<b>Turnover</b>	2	-	440
Repatriation costs		(5,632)	(3,797)
Administrative expenses		(1,092)	(1,028)
Donations		4,339	4,989
<b>Operating (deficit) / surplus</b>		<u>(2,385)</u>	<u>604</u>
<b>(Deficit) / surplus on ordinary activities</b>		<u>(2,385)</u>	<u>604</u>
Tax on surplus on ordinary activities		-	-
<b>(Deficit) / surplus for the period</b>		<u>(2,385)</u>	<u>604</u>

**Repatriation Services Trust (REST)**  
**Balance Sheet**  
**as at 5 April 2022**

	Notes	2022 £	2021 £
<b>Current assets</b>			
Cash at bank and in hand	80,402	82,287	
<b>Creditors: amounts falling due within one year</b>			
	(2,000)	(1,500)	
<b>Net current assets</b>		78,402	80,787
<b>Net assets</b>		78,402	80,787
<b>Capital and reserves</b>			
Restricted funds		50,000	50,000
Profit and loss account		28,402	30,787
<b>Total funds</b>		78,402	80,787

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

S Bassett  
Trustee  
Approved by the board on 22 January 2023

**Repatriation Services Trust (REST)**  
**Notes to the Accounts**  
**for the year ended 5 April 2022**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Accounting and Reporting by Charities - SORP2005.

***Turnover***

Turnover represents the value, net of valued added tax and discounts, of receipts made by supporters and well-wishers to provide funds for charitable purposes.

***Depreciation***

Depreciation has been provided at

Plant and machinery	20% straight line
Motor vehicles	25% straight line

***Stocks***

Stock is valued at the lower of cost and net realisable value.

<b>2</b>			
<b>2</b>	<b>Operating profit</b>	<b>2022</b>	<b>2021</b>
		£	£
	This is stated after charging:		
	Independent examiners fees	500	500
<b>3</b>			
<b>4</b>			
<b>3</b>	<b>Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
		£	£
	Trade creditors	2,000	1,500
<b>5</b>			
<b>4</b>	<b>Restricted funds</b>	<b>2022</b>	<b>2,021</b>
		£	£
	Movement	-	-
	At 5 April 2022	50,000	50,000
<b>6</b>			
<b>5</b>	<b>Profit and loss account</b>	<b>2022</b>	<b>2,021</b>
		£	£

**Repatriation Services Trust (REST)**  
**Notes to the Accounts**  
**for the year ended 5 April 2022**

At 6 April 2021	30,787	30,183
(Loss)/profit for the year	(2,385)	604
Restricted fund movement	-	-
At 5 April 2022	<u>28,402</u>	<u>30,787</u>

**7**

**6 Post balance sheet events**

None

**8**

**7 Pension commitments**

There are no pension liabilities.

**9**

**8 Contingent liabilities**

There are no contingent liabilities.

**10**

**9 Ultimate controlling party**

There is no ultimate controlling party.

**Repatriation Services Trust (REST)**  
**Detailed profit and loss account**  
**for the year ended 5 April 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Sales</b>	-	440
Distribution costs	(5,632)	(3,797)
Administrative expenses	(1,092)	(1,028)
Other operating income	4,339	4,989
<b>Operating (loss)/profit</b>	<u>(2,385)</u>	<u>604</u>
<b>(Loss)/profit before tax</b>	<u>(2,385)</u>	<u>604</u>

**Repatriation Services Trust (REST)**  
**Detailed profit and loss account**  
**for the year ended 5 April 2022**

	<b>2022</b>	<b>2021</b>
	£	£
<b>Sales</b>		
Fund raising	<u>-</u>	<u>440</u>
<b>Distribution costs</b>		
Repatriation	<u>5,632</u>	<u>3,797</u>
<b>Administrative expenses</b>		
General administrative expenses:		
Stationery and printing	-	138
Website costs	220	115
Subscriptions	288	216
Bank charges	84	59
	<u>592</u>	<u>528</u>
Legal and professional costs:		
Accountancy fees	500	500
	<u>500</u>	<u>500</u>
	<u>1,092</u>	<u>1,028</u>
<b>Other operating income</b>		
Donations	<u>4,339</u>	<u>4,989</u>

**REPATRIATION SERVICES TRUST (REST)**

England & Wales - Charity number 1178571

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# Accounts

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# Trustees' annual report for the period



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

Period start date       Period end date

Charity name

Charity No  
(if any)

## Objectives and Activities

	<b>SORP reference</b>	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To assist people who have no monetary means to do so, to repatriate back to Wales the bodies of immediate family members stranded in any part of the world by the provision of advice and financial assistance.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Organisation of various fundraising activities, including sponsored cycle ride, annual ball, music festival, auction and ad-hoc donations. Although these were suspended during the financial year due to the Covid pandemic.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Repatriation Services Trust trustees have regard to the Charity Commission guidance on public benefit

## Additional information (optional)

You may choose to include further statements where relevant about:

	<b>SORP reference</b>	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

## Achievements and Performance

	<b>SORP reference</b>	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The primary fundraising activities during 2020-21 have been largely suspended due to the pandemic, however funding has still been provided to support the repatriation work of loved ones back to Wales. During this 3rd year the charity has supported 1 family to repatriate a loved family member.

### Additional information (optional)

You may choose to include further statements where relevant about:

	<b>SORP reference</b>	
Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

	<b>SORP reference</b>	
Review of the charity's financial position at the end of the period	Para 1.21	The Trustees are satisfied with the level of funds in the charity as per note 10 in Accounts.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	We hold reserves to cover repatriation eventualities.
Amount of reserves held	Para 1.22	Balance sheet total - £80,787
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

### Additional information (optional)

You may choose to include further statements where relevant about:

	<b>SORP reference</b>	
The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

<b>Description of charity's trusts:</b>	<b>SORP reference</b>	
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution of a Charitable Incorporated Organisation whose only voting members are its charity trustees
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	When selecting individuals for appointment as charity trustees, the charity trustees have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

### Additional information (optional)

You may choose to include further statements where relevant about:

	<b>SORP reference</b>	
Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

## Reference and Administrative details

Charity name	Repatriation Services Trust (REST)
Other name the charity uses	
Registered charity number	1178571
Charity's principal address	7 LLWYN-Y-GRANT ROAD PENYLAN CARDIFF CF23 9ES

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Steven Bassett			
2	Kevin Bassett			
3	Linda Bassett			
4	Hayley Bassett			
5	Seamus Gates			
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

## Reference and Administrative details

(cont)

Corporate trustees – names of the directors at the date the report was approved

Director name		
N/A		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
N/A		

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

#### Name of chief executive or names of senior staff members (Optional information)

#### Exemptions from disclosure

Reason for non-disclosure of key personnel details

#### Other optional information

## Declarations

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

### Signed on behalf of the charity's trustees

Signature(s)		
--------------	---	--

Full name(s)	Kevin Bassett	
--------------	---------------	--

Position (eg Secretary, Chair, etc)	Trustee	
-------------------------------------	---------	--

Date	23/01/2022
------	------------



<b>Total funds carried forward</b> S10	30,787		-	30,787	-
--	--------	--	---	--------	---

## Section B Balance sheet

	Note	Total this year £ F01	Total last year £ F02
<b>Fixed assets</b>			
Tangible assets (Note 8)	B01	-	-
	B02	-	-
Investments (Note 9)	B03	-	-
<b>Total fixed assets</b>	B04	-	-
<b>Current assets</b>			
Stock and work in progress	B05	-	-
Debtors (Note 10)	B06	-	-
(Short term) investments	B07	-	-
Cash at bank and in hand	B08	82,287	81,183
<b>Total current assets</b>	B09	82,287	81,183
<b>Creditors: amounts falling due within one year</b> (Note 11)	B10	1,500	1,000
<b>Net current assets/(liabilities)</b>	B11	80,787	80,183
<b>Total assets less current liabilities</b>	B12	80,787	80,183
<b>Creditors: amounts falling due after one year</b> (Note 11)	B13	-	-
Provisions for liabilities and charges	B14	-	-
<b>Net assets</b>	B15	80,787	80,183
<b>Funds of the Charity</b>			
Unrestricted funds	B16	30,787	30,183
Designated funds	B17		
<b>Total unrestricted funds</b>		30,787	30,183
Restricted income funds (Note 12)	B18	50,000	50,000
Endowment funds (Note 12)	B19	-	-
<b>Total funds</b>	B20	80,787	80,183

Signed by one or two trustees on behalf of all the trustees

Signature	Date of approval
	09/09/2021

**Section C****Notes to the accounts****Note 1 Basis of preparation**

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\*  Accounting Standards;
- or  Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

[\*\* except for the following].

**Give details in this box if a different standard has been followed.**

\* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick “Accounting Standards”;
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick “Financial Reporting Standards for Smaller Enterprises (FRSSE)”.

\*\* - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

**Give details in this box of any material changes that have been made.**

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years (§§ except for the following).

**Give details in this box of any material changes that have been made.**

**Note 2 Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

**INCOMING RESOURCES**

<b>Recognition of incoming resources</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>the trustees are virtually certain they will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Incoming resources with related expenditure</b>	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
<b>Tax reclaims on donations and gifts</b>	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the related goods or services have been delivered.
<b>Gifts in kind</b>	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.  Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.  Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
<b>Donated services and facilities</b>	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.
<b>EXPENDITURE AND LIABILITIES</b>	
<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
<b>Grants payable without performance conditions</b>	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
<b>ASSETS</b>	
<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
<b>Investments</b>	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
<b>Stocks and work in progress</b>	These are valued at the lower of cost or market value.

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM THOSE  
ABOVE**

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**Note 3 Analysis of incoming resources**

*Incoming resources may be further analysed if this would help the reader of the accounts.*

Analysis	Unrestricted £	restricted £	This year £	Last year £
			-	-
			-	-
			-	-
			-	-
<b>Total</b>			-	-
			-	-
			-	-
			-	-
			-	-
<b>Total</b>			-	-
			-	-
			-	-
			-	-
			-	-
<b>Total</b>			-	-
			-	-
			-	-
			-	-
			-	-
<b>Total</b>			-	-
			-	-
			-	-
			-	-
			-	-
<b>Total</b>			-	-
			-	-
			-	-
			-	-
			-	-
<b>Total</b>			-	-

**Note 4 Analysis of resources expended**

Resources expended may be further analysed if this would help the reader of the accounts.

Analysis	Unrestricted £	restricted £	This year £	Last year £
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
<b>Total</b>			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
<b>Total</b>			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
<b>Total</b>			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
<b>Total</b>			-	-

**Note 5** Details of certain items of expenditure**5.1 Trustee expenses**

*Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).*

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

	This year	Last year
Number of trustees who were paid expenses		
Nature of the expenses		
Total amount paid	£	£

**5.2 Fees for examination or audit of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).*

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

	This year £	Last year £
Independent examiner's or auditors' fees for reporting on the accounts	500	500
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor		

**Section C****Notes to the accounts****(cont)****Note 6****Paid employees***Please complete this note if the charity has any employees.***6.1 Staff Costs**

	This year £	Last year £
Gross wages, salaries and benefits in kind	-	-
Employer's National Insurance costs	-	-
Pension costs	-	-
Sub contractors	-	-
<b>Total staff costs</b>	<b>-</b>	<b>-</b>

**6.2 Average number of full-time equivalent employees in the year**

The parts of the charity in which the employees work

	This year Number	Last year Number
Administration	-	-
	-	-
	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**6.3 Defined contribution pension scheme***Please complete if a defined contribution pension scheme is operated.*

Brief details of the scheme

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	This year £	Last year £
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		



**Note8 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***8.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

**8.2 Accumulated depreciation and impairment provisions**

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
<b>** Rate</b>					

Balance brought forward	-	-	-	-	-	-
Depreciation charge for year	-	-	-	-	-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

**8.3 Net book value**

Brought forward	-	-	-	-	-	-
Carried forward	-	-	-	-	-	-

**8.4 Revaluation***If any fixed assets have been revalued please give details of the valuer and method of valuation*

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\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Note 9 Investment assets**

*Please complete this note if the charity has any investment assets.*

**9.1 Fixed assets investments**

	£
Carrying (market) value at beginning of year	-
<b>Add:</b> additions to investments at cost	-
<b>Less:</b> disposals at carrying value	-
<b>Add/(deduct):</b> net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

*Please provide below:*

**9.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.**

**9.3 A breakdown of the income from investments agreeing with SOFA.**

**Analysis of investments**

	9.2 Market value at year end £	9.3 Income from investments for the year £
<b>Investment properties</b>	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
<b>Total</b>	-	-

**9.4 Material investment holdings**

If any investments are material in terms of their value (for example each represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held	Market value at year end £
	-
	-
	-
	-
<b>Total</b>	-

**Note 10 Debtors and prepayments**

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	-	-	-	-
<b>Total</b>	-	-	-	-

**Note 11 Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

**11.1 Analysis of creditors**

Analysis of creditors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	1,500	-	-	-
<b>Total</b>	1,500	-	-	-

**11.2 Security over assets**

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

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**Note 13 Transactions with related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in note 5) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.*

**13.1 Remuneration and benefits**

*Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.*

Name of trustee or related party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £

**13.2 Loans**

*Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.*

	Name of trustee or related party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties				
Due from trustees and related parties				

**13.3 Other transaction(s) with trustees or related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.*

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £

**Note 14****Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

**Income categories**

Donations, legacies and Grants  
Fundraising events  
Shop sales  
Interest and dividends  
fees for charitable services  
Grants for services

**Expenditure categories**

Wages, salaries, pensions and NI  
Cost of fundraising events  
Rent, rates and Insurance  
Repairs and maintenance  
Light and heat  
telephone postage and stationery  
Donations and Grants  
legal and professional fees  
bank charges and interest  
depreciation  
Insurance

To edit the lists replace existing categories on either list with the new headings you prefer to use.