

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

[illegible]

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9



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

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').

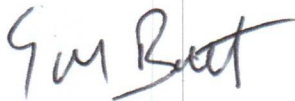
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). 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 £
Income and endowments from					
Donations and legacies		29,183	-	29,183	11,342
Other trading activities	2	-	-	-	421
Total		<u>29,183</u>	<u>-</u>	<u>29,183</u>	<u>11,763</u>
Expenditure on					
Raising funds		44	-	44	2,781
Charitable activities					
Repatriation		15,873	-	15,873	20,126
Other		465	-	465	986
Total		<u>16,382</u>	<u>-</u>	<u>16,382</u>	<u>23,893</u>
NET INCOME/(EXPENDITURE)		12,801	-	12,801	(12,130)
Reconciliation of funds					
Total funds brought forward		59,002	50,000	109,002	121,132
Total funds carried forward		<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 £
Current assets					
Cash at bank		72,103	50,000	122,103	112,002
Creditors					
Amounts falling due within one year	5	(300)	-	(300)	(3,000)
Net current assets		<u>71,803</u>	<u>50,000</u>	<u>121,803</u>	<u>109,002</u>
Total assets less current liabilities		71,803	50,000	121,803	109,002
NET ASSETS		<u>71,803</u>	<u>50,000</u>	<u>121,803</u>	<u>109,002</u>
Funds	6				
Unrestricted funds				71,803	59,002
Restricted funds				50,000	50,000
Total funds				<u>121,803</u>	<u>109,002</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

The notes form part of these financial statements

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.

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

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	-	3,000
Accrued expenses	300	-
	300	3,000

6. MOVEMENT IN FUNDS

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

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 £
Unrestricted funds			
General fund	29,183	(16,382)	12,801
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	71,132	(12,130)	59,002
Restricted funds			
Restricted Funds	50,000	-	50,000
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	11,763	(23,893)	(12,130)
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	71,132	671	71,803
Restricted funds			
Restricted Funds	50,000	-	50,000
TOTAL FUNDS	<u>121,132</u>	<u>671</u>	<u>121,803</u>

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 £
Unrestricted funds			
General fund	40,946	(40,275)	671
TOTAL FUNDS	<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 £
Income and endowments		
Donations and legacies		
Donations	16,148	11,342
Gift aid	13,035	-
	<u>29,183</u>	<u>11,342</u>
Other trading activities		
Shop income	-	421
	<u>-</u>	<u>421</u>
Total incoming resources	<u>29,183</u>	<u>11,763</u>
Expenditure		
Raising donations and legacies		
Sundries	44	2,781
Charitable activities		
Grants to individuals	15,873	20,126
Support costs		
Management		
Advertising	165	-
Sundries	-	360
	<u>165</u>	<u>360</u>
Finance		
Bank interest	-	126
Governance costs		
Accountancy and legal fees	300	500
	<u>300</u>	<u>500</u>
Total resources expended	<u>16,382</u>	<u>23,893</u>
Net income/(expenditure)	<u><u>12,801</u></u>	<u><u>(12,130)</u></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').

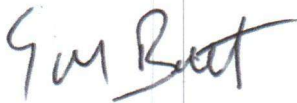
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act').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

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Date:

27/1/2026