

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2024**

REBEL RESTORATION

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1197777

Castle View Accounting Ltd
Ground Floor Offices
53 High Street
Arundel
West Sussex
BN18 9AJ

REBEL RESTORATION
(Charitable Incorporated Organisation)

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REBEL RESTORATION
(Charitable Incorporated Organisation)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1197777
DATE OF REGISTRATION	3rd February 2022
START OF FINANCIAL YEAR	1st October 2023
END OF FINANCIAL YEAR	30th September 2024
TRUSTEES AS AT 30TH SEPTEMBER 2024	Mrs Claire Jenkin Dr Richard Woodfine Mr Daniel Bates Mr Ciaran Nelson Mrs Jane Williamson Mrs Morven Robertson (Appointed 24th June 2024)
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO - Foundation Registered 3rd February 2022

OBJECTS

To promote for the benefit of the public the conservation, protection and improvement of the natural environment by the provision of such grants and donations as the Trustees shall think fit in particular for the following: **a)** Projects focused on removing carbon from the atmosphere and restoring natural habitats. **b)** Research into projects on the impact of natural-based carbon removal and the publication of the useful results of such research. **c)** Raising awareness of the impact of climate change and encourage communities to become involved in nature-based projects.

CORRESPONDENCE ADDRESS	First Floor 10 Queen Street Place London EC4R 1BE
PRIMARY BANKERS	Metro Bank Plc One Southampton Row London WC1B 5HA
INDEPENDENT EXAMINERS	Castle View Accounting Ltd Ground Floor Offices 53 High Street Arundel West Sussex BN18 9AJ

REBEL RESTORATION

(Charitable Incorporated Organisation)

TRUSTEES REPORT FOR THE YEAR ENDED 30TH SEPTEMBER 2024

Aims & Objectives

Rebel Restoration is a Charitable Incorporated Organisation registered in England & Wales but active across England, Wales and Scotland, with a primary charitable purpose of environmental conservation.

Specifically, Rebel Restoration will provide grants and funding to holistic environmental projects which:

- Remove carbon from the atmosphere whilst restoring natural habitats and biodiversity;
- Develop research on the impact of nature-based carbon removal and;
- Encourage communities to become involved in nature-based projects.

Preferably all three. Mostly in the UK.

Achievements

The primary focus of the charity during this reporting period was for the charity to develop its governance, resourcing and grant administration processes to deliver a scale up in fundraising and grant-making activities after our first year of activity. Our funding from Rebel Energy Ltd under a Funding Agreement increased with their customer growth and we also received donations from 2 new donors. This enabled us to increase our grant giving to support existing and new partners, namely:

- **Project Seagrass:** Seagrass restoration and research activities on the Welsh coastline;
- **Seawilding:** Seagrass and native oyster restoration and research activities in Loch Craignish, Scotland;
- **Moors For The Future:** Peatland restoration activity on Ilkley Moor in the north of England and research activities on dense sphagnum planting in the Peak District;
- **Just One Tree:** Mangrove restoration in Madagascar;
- **Chiltern Rangers:** Chalk stream restoration and youth conservation in the Chilterns, England;
- **Chiltern Conservation Board:** Citizen science to track biodiversity in the Chilterns, England;
- **Forest of Marston Vale Trust:** Woodland restoration in one of England's Community Forests;
- **10 Community Grants:** To schools across England & NI for nature based projects – from a gardening club greenhouse to forest schools and Earth Day projects.

The partners and projects were selected as a result of their carbon, biodiversity and community impact across the UK, being delivered by highly credible groups and partnerships. We have commissioned a review of our selection criteria and assessment process with Pilio to strengthen our governance and add best practice from industry experts. We also appointed a new Trustee with conservation expertise -both as a practitioner and grant maker- to strengthen our governance.

Looking forwards, we plan to expand our relationships with these partners, ideally to multi-year grants, so are developing a financial framework to enable these commitments. We are setting up a working relationship with Heart of Bucks to support our grant administration process so that we can maintain our low overheads and maximise our efficiency in grant making. We will also be looking to build new partnerships that expand our habitat and geographic coverage, as the income of our charity continues to grow.

Trustees Selection Method

The Trustees are appointed in accordance with the Charity's Governing Document.

REBEL RESTORATION
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TRUSTEES REPORT (Continued)
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable Law and the Generally Accepted Accounting Principles (GAAP) including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in existence.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Governing Document. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 01/05/2025

Signed on their behalf by Trustee R. Woodfine

Printed Name: RICHARD WOODFINE

REBEL RESTORATION
(Charitable Incorporated Organisation)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2024**

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
INCOMING RESOURCES						
Incoming Resources from Generated Funds						
Donations, Grants & Legacies	3a	12,352	468,996	-	481,348	152,492
Investment Income	3b	718	-	-	718	-
TOTAL INCOMING RESOURCES		13,070	468,996	-	482,066	152,492
RESOURCES EXPENDED						
Costs of Generating Funds						
Charitable Activities	4a	63,417	468,996	-	532,413	40,207
Governance Costs	4b	1,380	-	-	1,380	1,150
TOTAL RESOURCES EXPENDED		64,797	468,996	-	533,793	41,357
NET INCOMING (OUTGOING) RESOURCES		(51,727)	-	-	(51,727)	111,135
Total Funds Brought Forward		81,135	30,000	-	111,135	-
TOTAL FUNDS CARRIED FORWARD		29,408	30,000	-	59,408	111,135

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 8 to 16 form part of these dormant financial statements.

REBEL RESTORATION
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BALANCE SHEET
AS AT 30TH SEPTEMBER 2024

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 30-Sep-24 £	TOTAL 30-Sep-23 £
Fixed Assets					
Tangible Assets	2	-	-	-	-
Investments	5	30,000	-	30,000	30,000
Total Fixed Assets		30,000	-	30,000	30,000
Current Assets					
Debtors & Prepayments	10	5,504	-	5,504	-
Cash at Bank and in Hand	9	204,916	-	204,916	81,935
Total Current Assets		210,420	-	210,420	81,935
Creditors: Amounts falling due within one year	11	181,012	-	181,012	800
NET CURRENT ASSETS		29,408	-	29,408	81,135
TOTAL ASSETS less current liabilities		59,408	-	59,408	111,135
Creditors: Amounts falling due in more than one year	12	-	-	-	-
NET ASSETS		59,408	-	59,408	111,135
Funds of the Charity					
General Funds		29,408	-	29,408	81,135
Designated Funds	6	30,000	-	30,000	30,000
Restricted Funds	7	-	-	-	-
Total Funds		59,408	-	59,408	111,135

Approved by the Trustees on 01/05/2025

Signed on their behalf by Trustee R. Woodfine

Printed Name: RICHARD WOODFINE

REBEL RESTORATION
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2024**

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015) (Second Edition, effective 1st January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

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.

Donated Services and Facilities

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.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included 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.

REBEL RESTORATION
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

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.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, eg allocating property costs by floor areas, or per capital employed, staff costs by the time spent and other costs by their usage.

Unrestricted Funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted Funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated Funds

These funds are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

Investments

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.

Taxation

The charity is exempt from tax on its charitable activities.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

2. TANGIBLE FIXED ASSETS

The CIO held no tangible fixed assets during this or the previous financial year.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

30th September 2024 : None

30th September 2023 : None

REBEL RESTORATION
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

3. INCOMING RESOURCES

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
a) Donations, Grants & Legacies						
Gifts & Donations	6	12,352	468,996	-	481,348	152,492
		12,352	468,996	-	481,348	152,492

b) Investment Income

Interest		718	-	-	718	-
		718	-	-	718	-

4. RESOURCES EXPENDED

		Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
a) Cost of Charitable Activities						
Bank Charges		85		-	85	-
Consultancy Fees		6,000	-	-	6,000	-
Gifts & Grants	6 & 8	-	468,996	-	468,996	40,207
Insurance Costs		164	-	-	164	-
License & Subscriptions		1,702	-	-	1,702	-
Staff Costs		31,458	-	-	31,458	-
Sundry Expenses		380	-	-	380	-
Training Costs		22,604	-	-	22,604	-
Travel & Subsistence		1,023	-	-	1,023	-
		63,417	468,996	-	532,413	40,207

b) Governance Costs

Independent Examiners Fees	9	1,380	-	-	1,380	800
Legal & Professional Fees		-	-	-	-	350
		1,380	-	-	1,380	1,150

REBEL RESTORATION
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

5. INVESTMENTS

CURRENT FINANCIAL YEAR

	Balance 01-Oct-23	Profit/(Loss) On Investment	Additions/ (Disposals)	Balance 30-Sep-24
	£	£		£
Highlands Rewilding Ltd	30,000	-	-	30,000
	30,000	-	-	30,000

PREVIOUS FINANCIAL YEAR

	Balance 01-Oct-22	Profit/(Loss) On Investment	Additions/ (Disposals)	Balance 30-Sep-23
	£	£		£
Highlands Rewilding Ltd	-	-	30,000	30,000
	-	-	30,000	30,000

		Highlands Rewilding Ltd	Unrestricted Fund	Restricted Fund	Total 30-Sep-24
		£	£	£	£
Cost Value	01-Oct-23	30,000	30,000	-	30,000
Additions		-	-	-	-
Disposals		-	-	-	-
Gains/(Losses) on Investments		-	-	-	-
Market Value	30-Sep-24	30,000	30,000	-	30,000

Highlands Rewilding Ltd

The Charity holds investments with Highlands Rewilding Ltd (Registered Company Number SC701646) and the original indexed book investment as at the 30th September 2023 was £30,000 and the Charity holds 3,000 Ordinary Shares in the Company. The market value of the investment held stood at £30,000 as at 30th September 2023.

REBEL RESTORATION
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

6. DESIGNATED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Oct-23 £	Income £	Expenditure £	Transfers £	Balance 30-Sep-24 £
Highlands Rewilding Ltd	30,000	-	-	-	30,000
JUST ONE Tree - Mangroves	-	7,000	7,000	-	-
Moors for the Future - Ilkley Moor	-	31,500	31,500	-	-
Moors for the Future - Dense Sphagnum	-	148,000	148,000	-	-
Seawilding - Seagrass and Native Oysters	-	62,500	62,500	-	-
Chiltern Rangers - Rebel Rangers	-	9,600	9,600	-	-
Forest of Marston Vale - Restoration	-	75,000	75,000	-	-
Project Seagrass - N Wales Monitoring	-	3,000	3,000	-	-
Project Seagrass - S Wales Restoration	-	52,000	52,000	-	-
Chiltern Rangers - Wye River Restoration	-	30,000	30,000	-	-
Chiltern Cons Board - Tracking the Impact	-	28,300	28,300	-	-
Project Seagrass - Boat Sponsorship	-	11,500	11,500	-	-
Community Grant - Seer Green School	-	1,000	1,000	-	-
Community Grant - Ballynure Primary	-	1,000	1,000	-	-
Community Grant - West Grantham CofE Sch	-	996	996	-	-
Community Grant - St Ives School	-	1,000	1,000	-	-
Community Grant - Monkspath School	-	1,000	1,000	-	-
Community Grant - Chiltern Rangers	-	3,600	3,600	-	-
Comm Grant - Charter School East Dulwich	-	1,000	1,000	-	-
Community Grant - St Uny CofE School	-	1,000	1,000	-	-
Community Grant - Friends of Ashton	-	-	-	-	-
	30,000	468,996	468,996	-	30,000

PREVIOUS FINANCIAL YEAR

	Balance 01-Oct-22 £	Income £	Expenditure £	Transfers £	Balance 30-Sep-23 £
Highlands Rewilding Ltd	-	-	-	30,000	30,000
	-	-	-	30,000	30,000

The designated funds held are represented by the investments held with Highland Rewilding Ltd and the Charity's cash reserves.

7. RESTRICTED FUNDS

The CIO held no restricted funds during this or the previous financial year.

REBEL RESTORATION
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

8. GRANTS PAYABLE

	Grants to Institutions £	Grants to Individuals £	TOTAL 2023/24 £	TOTAL 2022/23 £
JUST ONE Tree - Mangroves	7,000	-	7,000	-
Moors for the Future - Ilkley Moor	31,500	-	31,500	7,500
Moors for the Future - Dense Sphagnum	148,000	-	148,000	-
Seawilding - Seagrass and Native Oysters	62,500	-	62,500	17,107
Chiltern Rangers - Rebel Rangers	9,600	-	9,600	-
Forest of Marston Vale - Restoration	75,000	-	75,000	-
Project Seagrass - N Wales Monitoring	3,000	-	3,000	-
Project Seagrass - S Wales Restoration	52,000	-	52,000	10,000
Chiltern Rangers - Wye River Restoration	30,000	-	30,000	-
Chiltern Cons Board - Tracking the Impact	28,300	-	28,300	-
Project Seagrass - Boat Sponsorship	11,500	-	11,500	5,000
Community Grant - Seer Green School	1,000	-	1,000	-
Community Grant - Ballynure Primary	1,000	-	1,000	-
Community Grant - West Grantham CofE Sch	996	-	996	-
Community Grant - St Ives School	1,000	-	1,000	-
Community Grant - Monkspath School	1,000	-	1,000	-
Community Grant - Chiltern Rangers	3,600	-	3,600	-
Comm Grant - Charter School East Dulwich	1,000	-	1,000	-
Community Grant - St Uny CofE School	1,000	-	1,000	-
Community Grant - Friends of Ashton	-	-	-	600
	468,996	-	468,996	40,207

REBEL RESTORATION
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

9. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	TOTAL 30-Sep-24 £	TOTAL 30-Sep-23 £
Cash at Bank & in Hand	204,916	-	204,916	81,935
	204,916	-	204,916	81,935

10. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	TOTAL 30-Sep-24 £	TOTAL 30-Sep-23 £
Sundry Debtors	5,504	-	5,504	-
	5,504	-	5,504	-

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	TOTAL 30-Sep-24 £	TOTAL 30-Sep-23 £
Grant Obligations	173,640	-	173,640	-
Independent Examiner's Fee	1,380	-	1,380	800
PAYE & N.I	5,992	-	5,992	-
	181,012	-	181,012	800

12. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial year.

13. NET ASSETS BETWEEN FUNDS

	Unrestricted Fund £	Restricted Fund £	TOTAL 30-Sep-24 £	TOTAL 30-Sep-23 £
Fixed Asset Investments	30,000	-	30,000	30,000
Net Current Assets	29,408	-	29,408	81,135
Long Term Liabilities	-	-	-	-
	59,408	-	59,408	111,135

REBEL RESTORATION
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

14. STAFF COSTS AND NUMBERS

	TOTAL 2023/24	TOTAL 2022/23
	£	£
Gross Wages, Salaries & Fees	27,479	-
Employer's National Insurance Costs	2,746	-
Pension Contributions	1,233	-
	<u>31,458</u>	<u>-</u>

Employees who were engaged in each of the following activities:

	TOTAL 2023/24	TOTAL 2022/23
Charitable Activities	1	Nil

The Charity operates a PAYE scheme to pay all members of employed staff and no employees received emoluments in excess of £60,000.

15. PAYMENTS TO TRUSTEES AND RELATED PARTY TRANSACTIONS

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

16. RISK ASSESSMENT

The Trustees actively review the major risks to which Rebel Restoration is exposed and have established systems and procedures to mitigate those risks.

The Trustees consider the loss of our anchor funder to be Rebel Restoration's major financial risk. Active efforts are being made to attract additional corporate funders, and we maintain a policy of only awarding grants when funds are in Rebel Restoration's bank account, thereby minimising risk to our grantees. In addition, the Trustees identified that payment volatility from our funders could lead to liquidity problems for Rebel Restoration and have put in place the reserves policy to ensure Rebel Restoration will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income.

The Trustees have also examined other operational and business risks which they face and confirm that they have established actions to mitigate the significant risks.

17. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the Rebel Restoration's needs. This is based on Rebel Restoration's size and the level of financial commitments held. We have financial controls in place to ensure no grant is awarded until funds are in Rebel Restoration's bank account, thereby minimising risk to our grantees and that reserves of 3-months operating costs are retained to ensure Rebel Restoration will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure.

The Trustees are developing a financial framework to enable multi-year grants whilst continuing to minimise the financial risk to our grantees so will be targeting an increase in operational reserves to 6 months and the development of an endowment style fund to provide longer term financial resilience. The Trustees will endeavour not to set aside funds unnecessarily within this framework.

REBEL RESTORATION
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

18. PUBLIC BENEFIT

Rebel Restoration acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how Rebel Restoration has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities Rebel Restoration should undertake.

REBEL RESTORATION
(Charitable Incorporated Organisation)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Rebel Restoration on the accounts for the year ended 30th September 2024 set out on pages 6 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- state whether particular matters have come to my attention

Basis of independent examiner's statement

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

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Accounting Technicians.

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

1. which gives me reasonable cause to believe that in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

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

K. Collaku MAAT
Castle View Accounting Ltd
Ground Floor Offices
53 High Street
Arundel
West Sussex
BN18 9AJ


Date: 9th May 2025