APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts v2

Report to the trustees/members of: Charity name Rebound

Registered charity number: SC039421

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	01	2025	to	31	12	2025

Set out on pages: 01 (remember to include the page numbers of additional sheets)

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 seeks 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, I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

1. which gives me reasonable cause to believe that in any material respect the requirements:
   - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
   - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

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.

Signed:** L. Bowerbank **Date:** 12/11/2026

Name: Laura Bowerbank

Relevant professional qualification(s) or body (if any):

Address: 83B High Street
Dunblane
Perth
FK15 0ER

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.
** OSCR will accept digital or typed signatures

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose

Rebound SCIO | 2025 Accounts Verification Form

Scottish Charity Number SC039421 • Financial year ending 31 December 2025 • Independent examiner working paper

Period and basis	Complete / confirm
Financial period	1 January 2025 to 31 December 2025
Accounts basis	[✓] Receipts and payments [ ] Fully accrued (confirm requirement)

Figures to verify

Account line	Provisional figure / entry	Evidence reference or verified amount
Opening bank balance	£949.41 (verify against 2024 closing balance)	VERIFIED
Total receipts	Confirm receipts.	VERIFIED
Total payments	£196.90 recorded: insurance £151.20 and shovels £45.70	Verified
Closing bank balance	£752.51	Verified

Review checks

Check	Status	Evidence / comment
Opening and closing balances agree to bank statements and prior-year accounts.	[✓] OK [ ] Query [ ] N/A	
All receipts and payments are complete, correctly dated and supported by records.	[✓] OK [ ] Query [ ] N/A	
Funds, trustee expenses, related-party transactions and assets are disclosed as required.	[✓] OK [ ] Query [ ] N/A	
Trustees' Annual Report agrees with the accounts; figures, notes and trustee approvals are complete.	[✓] OK [ ] Query [ ] N/A	

Exceptions and examiner sign-off

Discrepancy / query and resolution	Resolved
_____	[ ] Yes [ ] No
_____	[ ] Yes [ ] No

Examiner conclusion or matters to report: _____

_____

Examiner name: LAURA BOWERBANK Signature: L.Bowerbank Date: 12/1/26

Independent of Rebound? [✓] Yes [ ] No

OSCR Appendix 3 report attached? [✓] Yes [ ] No