

BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT

England & Wales · Charity number 1138898

Details

Other names B&HSRS;

Status Registered

Legal form Trust

Registered 2010-11-09

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

Contact

Address 24 St. Marys Square
Brighton
BN2 1FZ

Phone 01273002075

Email Christopher.Baron@soireerotaryclub.com

Activities

Objects: THE TRUSTEES SHALL HOLD AND APPLY THE TRUST FUND AND ALL OTHER MONIES WHICH MAY FROM TIME TO TIME BE RECEIVED BY THE TRUSTEES (WHETHER SUCH MONIES SHALL ARISE FROM DONATIONS BEQUESTS DEEDS OF COVENANT OR FROM ANY OTHER SOURCE) AND ALSO THE INVESTMENTS FOR THE TIME BEING REPRESENTING THE SAME UPON TRUST TO APPLY BOTH THE CAPITAL AND INCOME THEREOF TO OR FOR THE RELIEF OF THE POOR AND NEEDY FOR EDUCATIONAL OR SUCH OTHER CHARITABLE OR OTHER PURPOSES AS SHALL BE AGREED BY THE TRUSTEES FROM TIME TO TIME TO INCLUDE LENDING ALL OR PART OF THE TRUST FUND TO INSTITUTIONS/INDIVIDUALS/SOCIETIES/ ASSOCIATIONS WITH OR WITHOUT INTEREST AS THE TRUSTEES IN THEIR ABSOLUTE DISCRETION SEE FIT.

Activities: To hold and apply the Trust Fund both capital and income for the relief of the poor and needy or to or for such other charitable purposes/institution/society or as the club shall in a duly constitutional meeting from time to time direct.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Human Resources
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL
- India
- Pakistan
- Tanzania
- Zimbabwe
- Brighton And Hove

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£30,994	£39,343	-	-
2024-06-30	£27,030	£30,833	-	-
2023-06-30	£63,911	£70,640	-	-
2022-06-30	£53,483	£41,272	-	-
2021-06-30	£50,810	£52,879	-	-

Trustees

Name	Role	Appointed
Christopher Paul Baron		2021-08-18
GEORGINA VALERIE Reed		2010-10-28
IAN REGINALD STEEL		

BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT

England & Wales - Charity number 1138898

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025
FOR
BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT

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FOR THE YEAR ENDED 30 JUNE 2025

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BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 30 JUNE 2025**

The trustees present their report with the financial statements of the charity for the year ended 30 June 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To hold and apply the Trust Fund (and all other monies which may from time to time be received by the trustees) to apply capital and income thereof to or for the relief of the poor and needy or such other charitable purposes as the Brighton and Hove Soiree Rotary Club shall in a duly constituted meeting from time to time direct.

Investments

The Charles Stanley investment funds were realised during 2023 realising £20,293.91. The funds were reinvested in July 2023 in the names of the trustees through iDealing, a platform the cost of which is less expensive for the charity than Charles Stanley. Unrealised gains in investment during the year is £1,419.

FINANCIAL REVIEW

Financial position

The accounts represent charitable fund-raising income and expenditure on charitable activities by the Brighton & Hove Soiree Settlement Trust.

Funds at year-end were £48,355 (2024: £55,307).

Total Gross Income for the period was £30,994 (2024: £23,955).

Total Expenditure on Charitable Activities amounted to £39,343 (2024: £31,833).

Reserves policy

As a small charity with minimal overheads and uncomplicated activities, the trustees have decided to keep in reserve approximately the amount of funds raised in the preceding financial year, plus a contingency of £10,000 to meet the needs of an unforeseen emergency or other unexpected need for funds. As a general policy long-term commitments for more than a year are not entered into, unless agreed by the Club Council.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1138898

Principal address

24 St Mary's Square
Brighton
BN2 1FZ

Trustees

Mrs G V Reed
Mr I R Steel
Mr C P Baron

BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Dr Shona F Wardrop C.A
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Bankers

HSBC Plc
125 Church Road
Hove
East Sussex
BN3 2AN

Approved by order of the board of trustees on 17 February 2026 and signed on its behalf by:

Mr C P Baron - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT**

Independent examiner's report to the trustees of Brighton & Hove Soiree Rotary Settlement

I report to the charity trustees on my examination of the accounts of Brighton & Hove Soiree Rotary Settlement (the Trust) for the year ended 30 June 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Dr Shona F Wardrop C.A
The Institute of Chartered Accountants of Scotland

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

18 February 2026

BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT**STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 30 JUNE 2025

		Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies		30,189	-	30,189	23,256
Investment income	2	<u>805</u>	<u>-</u>	<u>805</u>	<u>699</u>
Total		<u>30,994</u>	<u>-</u>	<u>30,994</u>	<u>23,955</u>
EXPENDITURE ON					
Charitable activities					
Management and Administration expenditure		756	-	756	780
Donations		32,839	20	32,859	31,053
Fundraising		<u>5,748</u>	<u>-</u>	<u>5,748</u>	<u>-</u>
Total		<u>39,343</u>	<u>20</u>	<u>39,363</u>	<u>31,833</u>
Net gains on investments		<u>1,417</u>	<u>-</u>	<u>1,417</u>	<u>3,075</u>
NET INCOME/(EXPENDITURE)		(6,932)	(20)	(6,952)	(4,803)
RECONCILIATION OF FUNDS					
Total funds brought forward		55,287	20	55,307	60,110
TOTAL FUNDS CARRIED FORWARD		<u>48,355</u>	<u>-</u>	<u>48,355</u>	<u>55,307</u>

The notes form part of these financial statements

BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT**BALANCE SHEET**
30 JUNE 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Investments	4	24,785	-	24,785	23,368
CURRENT ASSETS					
Debtors	5	48	-	48	-
Cash at bank		<u>24,913</u>	<u>-</u>	<u>24,913</u>	<u>32,719</u>
		24,961	-	24,961	32,719
CREDITORS					
Amounts falling due within one year	6	(1,391)	-	(1,391)	(780)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CURRENT ASSETS		<u>23,570</u>	<u>-</u>	<u>23,570</u>	<u>31,939</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>48,355</u>	<u>-</u>	<u>48,355</u>	<u>55,307</u>
NET ASSETS		<u>48,355</u>	<u>-</u>	<u>48,355</u>	<u>55,307</u>
FUNDS	7				
Unrestricted funds				48,355	55,287
Restricted funds				<u>-</u>	<u>20</u>
TOTAL FUNDS				<u>48,355</u>	<u>55,307</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 17 February 2026 and were signed on its behalf by:

Mr C P Baron - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements are prepared in sterling, which is the functional currency of the entity and are rounded to the nearest pound.

At the time of approval of the financial statements, the Trustees had a reasonable expectation that the charity had adequate resources to continue in operational existence for the foreseeable future, and on that basis the charity is considered to be a going concern.

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.

Taxation

The charity is exempt from 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.

2. INVESTMENT INCOME

	2025	2024
	£	£
Dividends	<u>805</u>	<u>699</u>

BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 30 JUNE 2025**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2025 nor for the year ended 30 June 2024.

4. FIXED ASSET INVESTMENTS

	Listed investments £	Cash and settlements pending £	Totals £
MARKET VALUE			
At 1 July 2024	22,736	632	23,368
Additions	-	12	12
Revaluations	<u>1,405</u>	<u>-</u>	<u>1,405</u>
At 30 June 2025	<u>24,141</u>	<u>644</u>	<u>24,785</u>
NET BOOK VALUE			
At 30 June 2025	<u>24,141</u>	<u>644</u>	<u>24,785</u>
At 30 June 2024	<u>22,736</u>	<u>632</u>	<u>23,368</u>

There were no investment assets outside the UK.

Cost or valuation at 30 June 2025 is represented by:

	Listed investments £	Cash and settlements pending £	Totals £
Valuation in 2024	22,736	632	23,368
Valuation in 2025	<u>1,405</u>	<u>12</u>	<u>1,417</u>
	<u>24,141</u>	<u>644</u>	<u>24,785</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	<u>48</u>	<u>-</u>

BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 30 JUNE 2025**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Other creditors	<u>1,391</u>	<u>780</u>

7. MOVEMENT IN FUNDS

	At 1/7/24 £	Net movement in funds £	At 30/6/25 £
Unrestricted funds			
General fund	55,287	(6,932)	48,355
Restricted funds			
Brighton Table Tennis Club	20	(20)	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>55,307</u>	<u>(6,952)</u>	<u>48,355</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	30,994	(39,343)	1,417	(6,932)
Restricted funds				
Brighton Table Tennis Club	-	(20)	-	(20)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>30,994</u>	<u>(39,363)</u>	<u>1,417</u>	<u>(6,952)</u>

Comparatives for movement in funds

	At 1/7/23 £	Net movement in funds £	Transfers between funds £	At 30/6/24 £
Unrestricted funds				
General fund	59,090	(3,803)	-	55,287
Restricted funds				
Brighton Table Tennis Club	20	-	-	20
Turkish Earthquake Relief	1,000	-	(1,000)	-
Ukraine Emergency Relief	<u>-</u>	<u>(1,000)</u>	<u>1,000</u>	<u>-</u>
	<u>1,020</u>	<u>(1,000)</u>	<u>-</u>	<u>20</u>
TOTAL FUNDS	<u>60,110</u>	<u>(4,803)</u>	<u>-</u>	<u>55,307</u>

BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 30 JUNE 2025

7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	23,043	(29,921)	3,075	(3,803)
Restricted funds				
Ukraine Emergency Relief	912	(1,912)	-	(1,000)
TOTAL FUNDS	<u>23,955</u>	<u>(31,833)</u>	<u>3,075</u>	<u>(4,803)</u>

All funds are unrestricted funds and their movement is shown in the Statement of Financial Activities.

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2025.

BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT

England & Wales - Charity number 1138898

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024
FOR
BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

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BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 30 JUNE 2024**

The trustees present their report with the financial statements of the charity for the year ended 30 June 2024. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To hold and apply the Trust Fund (and all other monies which may from time to time be received by the trustees) to apply capital and income thereof to or for the relief of the poor and needy or such other charitable purposes as the Brighton and Hove Soiree Rotary Club shall in a duly constituted meeting from time to time direct.

Investments

The Charles Stanley investment funds were realised during last year releasing £20,293.91. The funds were reinvested in July 2023 in the names of the trustees through iDealing, a platform the cost of which is less expensive for the charity than Charles Stanley. Unrealised income in investment during the year is £3,075.01

FINANCIAL REVIEW

Financial position

The accounts represent charitable fund-raising income and expenditure on charitable activities by the Brighton & Hove Soiree Settlement Trust.

Funds at year-end were £55,307 (2023: £60,110).

Total Gross Income for the period was £27,030 (2023: £63,911).

Total Expenditure on Charitable Activities amounted to £30,833 (2023: £70,640).

Reserves policy

As a small charity with minimal overheads and uncomplicated activities, the trustees have decided to keep in reserve approximately the amount of funds raised in the preceding financial year, plus a contingency of £10,000 to meet the needs of an unforeseen emergency or other unexpected need for funds. As a general policy long-term commitments for more than a year are not entered into, unless agreed by the Club Council.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1138898

Principal address

24 St Mary's Square
Brighton
BN2 1FZ

Trustees

Mrs G V Reed
Mr I R Steel
Mr C P Baron

BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Dr Shona F Wardrop C.A
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Bankers

HSBC Plc
125 Church Road
Hove
East Sussex
BN3 2AN

Approved by order of the board of trustees on 30 January 2025 and signed on its behalf by:

Mr C P Baron - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT**

Independent examiner's report to the trustees of Brighton & Hove Soiree Rotary Settlement

I report to the charity trustees on my examination of the accounts of Brighton & Hove Soiree Rotary Settlement (the Trust) for the year ended 30 June 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Dr Shona F Wardrop C.A
The Institute of Chartered Accountants of Scotland

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

30 January 2025

BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		22,344	912	23,256	63,699
Investment income	2	699	-	699	212
Total		<u>23,043</u>	<u>912</u>	<u>23,955</u>	<u>63,911</u>
EXPENDITURE ON					
Charitable activities					
Designated Donations		-	-	-	7,444
Management and Administration expenditure		780	-	780	909
Donations		29,141	1,912	31,053	51,506
Fundraising		-	-	-	10,781
Total		<u>29,921</u>	<u>1,912</u>	<u>31,833</u>	<u>70,640</u>
Net gains/(losses) on investments		<u>3,075</u>	<u>-</u>	<u>3,075</u>	<u>(3,103)</u>
NET INCOME/(EXPENDITURE)		<u>(3,803)</u>	<u>(1,000)</u>	<u>(4,803)</u>	<u>(9,832)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>59,090</u>	<u>1,020</u>	<u>60,110</u>	<u>69,942</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>55,287</u></u>	<u><u>20</u></u>	<u><u>55,307</u></u>	<u><u>60,110</u></u>

The notes form part of these financial statements

BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT**BALANCE SHEET****30 JUNE 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Investments	4	23,368	-	23,368	-
CURRENT ASSETS					
Cash at bank		32,699	20	32,719	60,842
CREDITORS					
Amounts falling due within one year	5	(780)	-	(780)	(732)
NET CURRENT ASSETS		<u>31,919</u>	<u>20</u>	<u>31,939</u>	<u>60,110</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		55,287	20	55,307	60,110
NET ASSETS		<u>55,287</u>	<u>20</u>	<u>55,307</u>	<u>60,110</u>
FUNDS	6				
Unrestricted funds				55,287	59,090
Restricted funds				20	1,020
TOTAL FUNDS				<u>55,307</u>	<u>60,110</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 January 2025 and were signed on its behalf by:

Mr C P Baron - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The financial statements are prepared in sterling, which is the functional currency of the entity and are rounded to the nearest pound.

At the time of approval of the financial statements, the Trustees had a reasonable expectation that the charity had adequate resources to continue in operational existence for the foreseeable future, and on that basis the charity is considered to be a going concern.

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.

Taxation

The charity is exempt from 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.

BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 30 JUNE 2024**2. INVESTMENT INCOME**

	2024	2023
	£	£
Dividends	699	212
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2024 nor for the year ended 30 June 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2024 nor for the year ended 30 June 2023.

4. FIXED ASSET INVESTMENTS

	Listed investments £	Cash and settlements pending £	Totals £
MARKET VALUE			
Additions	22,736	632	23,368
	<u> </u>	<u> </u>	<u> </u>
NET BOOK VALUE			
At 30 June 2024	22,736	632	23,368
	<u> </u>	<u> </u>	<u> </u>
At 30 June 2023	-	-	-
	<u> </u>	<u> </u>	<u> </u>

There were no investment assets outside the UK.

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors	780	732
	<u> </u>	<u> </u>

BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 30 JUNE 2024**6. MOVEMENT IN FUNDS**

	At 1/7/23 £	Net movement in funds £	Transfers between funds £	At 30/6/24 £
Unrestricted funds				
General fund	59,090	(3,803)	-	55,287
Restricted funds				
Brighton Table Tennis Club	20	-	-	20
Turkish Earthquake Relief	1,000	-	(1,000)	-
Ukraine Emergency Relief	-	(1,000)	1,000	-
	<u>1,020</u>	<u>(1,000)</u>	<u>-</u>	<u>20</u>
TOTAL FUNDS	<u>60,110</u>	<u>(4,803)</u>	<u>-</u>	<u>55,307</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	23,043	(29,921)	3,075	(3,803)
Restricted funds				
Ukraine Emergency Relief	912	(1,912)	-	(1,000)
	<u>23,955</u>	<u>(31,833)</u>	<u>3,075</u>	<u>(4,803)</u>
TOTAL FUNDS	<u>23,955</u>	<u>(31,833)</u>	<u>3,075</u>	<u>(4,803)</u>

BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 30 JUNE 2024**6. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1/7/22 £	Net movement in funds £	Transfers between funds £	At 30/6/23 £
Unrestricted funds				
General fund	47,681	(313)	(4,309)	43,059
Designated funds	22,261	(6,465)	235	16,031
	69,942	(6,778)	(4,074)	59,090
Restricted funds				
Brighton Table Tennis Club	-	20	-	20
Turkish Earthquake Relief	-	500	500	1,000
Ukraine Emergency Relief	-	(3,574)	3,574	-
	-	(3,054)	4,074	1,020
TOTAL FUNDS	69,942	(9,832)	-	60,110

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	46,156	(43,366)	(3,103)	(313)
Designated funds	979	(7,444)	-	(6,465)
	47,135	(50,810)	(3,103)	(6,778)
Restricted funds				
Brighton Table Tennis Club	1,313	(1,293)	-	20
Turkish Earthquake Relief	1,000	(500)	-	500
Ukraine Emergency Relief	11,463	(15,037)	-	(3,574)
Pakistan Flood Relief	3,000	(3,000)	-	-
	16,776	(19,830)	-	(3,054)
TOTAL FUNDS	63,911	(70,640)	(3,103)	(9,832)

All funds are unrestricted funds and their movement is shown in the Statement of Financial Activities.

BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2024

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2024.

BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT

England & Wales - Charity number 1138898

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023
FOR
BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT

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FOR THE YEAR ENDED 30 JUNE 2023

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BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 30 JUNE 2023**

The trustees present their report with the financial statements of the charity for the year ended 30 June 2023. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To hold and apply the Trust Fund (and all other monies which may from time to time be received by the trustees) to apply capital and income thereof to or for the relief of the poor and needy or such other charitable purposes as the Brighton and Hove Soiree Rotary Club shall in a duly constituted meeting from time to time direct.

Investments

The Charles Staney investment funds were realised during the year releasing £20,293.91. There has been some delay in reinvesting the funds due to AML regulations. These are due to be reinvested in 2023 as soon as the new platform is up and running.

FINANCIAL REVIEW

Financial position

The accounts represent charitable fund-raising income and expenditure on charitable activities by the Brighton & Hove Soiree Settlement Trust.

Funds at year-end were £60,110 (2022: £69,942).

Total Gross Income for the period was £63,911 (2022: £53,483).

Total Expenditure on Charitable Activities amounted to £70,640 (2022: £41,272).

Reserves policy

As a small charity with minimal overheads and uncomplicated activities, the trustees have decided to keep in reserve approximately the amount of funds raised in the preceding financial year, plus a contingency of £10,000 to meet the needs of an unforeseen emergency or other unexpected need for funds. As a general policy long-term commitments for more than a year are not entered into, unless agreed by the Club Council.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1138898

Principal address

24 St Mary's Square
Brighton
BN2 1FZ

Trustees

Mrs G V Reed
Mr I R Steel
Ms M K Kirk (resigned 1/7/2022)
Mr C P Baron

BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Dr Shona F Wardrop C.A
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Bankers

HSBC Plc
125 Church Road
Hove
East Sussex
BN3 2AN

Approved by order of the board of trustees on 21 March 2024 and signed on its behalf by:

Mr C P Baron - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT**

Independent examiner's report to the trustees of Brighton & Hove Soiree Rotary Settlement

I report to the charity trustees on my examination of the accounts of Brighton & Hove Soiree Rotary Settlement (the Trust) for the year ended 30 June 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Dr Shona F Wardrop C.A
The Institute of Chartered Accountants of Scotland

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

21 March 2024

BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2023**

		Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies		46,923	16,776	63,699	53,386
Investment income	2	212	-	212	97
Total		<u>47,135</u>	<u>16,776</u>	<u>63,911</u>	<u>53,483</u>
EXPENDITURE ON					
Charitable activities					
Designated Donations		7,444	-	7,444	5,460
Management and Administration expenditure		909	-	909	839
Donations		31,676	19,830	51,506	34,973
Fundraising		10,781	-	10,781	-
Total		<u>50,810</u>	<u>19,830</u>	<u>70,640</u>	<u>41,272</u>
Net gains/(losses) on investments		<u>(3,103)</u>	<u>-</u>	<u>(3,103)</u>	<u>(4,606)</u>
NET INCOME/(EXPENDITURE)		<u>(6,778)</u>	<u>(3,054)</u>	<u>(9,832)</u>	<u>7,605</u>
Transfers between funds	6	<u>(4,074)</u>	<u>4,074</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(10,852)</u>	<u>1,020</u>	<u>(9,832)</u>	<u>7,605</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		69,942	-	69,942	62,337
TOTAL FUNDS CARRIED FORWARD		<u><u>59,090</u></u>	<u><u>1,020</u></u>	<u><u>60,110</u></u>	<u><u>69,942</u></u>

The notes form part of these financial statements

BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT**BALANCE SHEET****30 JUNE 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Investments	4	-	-	-	23,397
CURRENT ASSETS					
Cash at bank		59,822	1,020	60,842	47,955
CREDITORS					
Amounts falling due within one year	5	(732)	-	(732)	(1,410)
NET CURRENT ASSETS		<u>59,090</u>	<u>1,020</u>	<u>60,110</u>	<u>46,545</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>59,090</u>	<u>1,020</u>	<u>60,110</u>	<u>69,942</u>
NET ASSETS		<u>59,090</u>	<u>1,020</u>	<u>60,110</u>	<u>69,942</u>
FUNDS	6				
Unrestricted funds				59,090	69,942
Restricted funds				<u>1,020</u>	<u>-</u>
TOTAL FUNDS				<u>60,110</u>	<u>69,942</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21 March 2024 and were signed on its behalf by:

Mr C P Baron - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements are prepared in sterling, which is the functional currency of the entity and are rounded to the nearest pound.

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.

Taxation

The charity is exempt from 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.

2. INVESTMENT INCOME

	2023	2022
	£	£
Dividends	212	97
	<u> </u>	<u> </u>

BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2023****3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 June 2023 nor for the year ended 30 June 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2023 nor for the year ended 30 June 2022.

4. FIXED ASSET INVESTMENTS

There were no investment assets outside the UK.

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors	732	1,410

6. MOVEMENT IN FUNDS

	At 1/7/22 £	Net movement in funds £	Transfers between funds £	At 30/6/23 £
Unrestricted funds				
General fund	47,681	(313)	(4,309)	43,059
Designated funds	22,261	(6,465)	235	16,031
	69,942	(6,778)	(4,074)	59,090
Restricted funds				
Brighton Table Tennis Club	-	20	-	20
Turkish Earthquake Relief	-	500	500	1,000
Ukraine Emergency Relief	-	(3,574)	3,574	-
	-	(3,054)	4,074	1,020
TOTAL FUNDS	69,942	(9,832)	-	60,110

BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 30 JUNE 2023**6. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	46,156	(43,366)	(3,103)	(313)
Designated funds	979	(7,444)	-	(6,465)
	<u>47,135</u>	<u>(50,810)</u>	<u>(3,103)</u>	<u>(6,778)</u>
Restricted funds				
Brighton Table Tennis Club	1,313	(1,293)	-	20
Turkish Earthquake Relief	1,000	(500)	-	500
Ukraine Emergency Relief	11,463	(15,037)	-	(3,574)
Pakistan Flood Relief	3,000	(3,000)	-	-
	<u>16,776</u>	<u>(19,830)</u>	<u>-</u>	<u>(3,054)</u>
TOTAL FUNDS	<u>63,911</u>	<u>(70,640)</u>	<u>(3,103)</u>	<u>(9,832)</u>

Comparatives for movement in funds

	At 1/7/21 £	Net movement in funds £	At 30/6/22 £
Unrestricted funds			
General fund	57,766	(10,085)	47,681
Designated funds	4,571	17,690	22,261
	<u>62,337</u>	<u>7,605</u>	<u>69,942</u>
TOTAL FUNDS	<u>62,337</u>	<u>7,605</u>	<u>69,942</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	30,333	(35,812)	(4,606)	(10,085)
Designated funds	23,150	(5,460)	-	17,690
	<u>53,483</u>	<u>(41,272)</u>	<u>(4,606)</u>	<u>7,605</u>
TOTAL FUNDS	<u>53,483</u>	<u>(41,272)</u>	<u>(4,606)</u>	<u>7,605</u>

All funds are unrestricted funds and their movement is shown in the Statement of Financial Activities.

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2023.

BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT

England & Wales - Charity number 1138898

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2022
FOR
BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2022

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BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 30TH JUNE 2022

The trustees present their report with the financial statements of the charity for the year ended 30th June 2022. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

By a Declaration of Trust dated 28th October 2010 -

- The Trustees shall hold the trust fund and its income upon trust to apply them for the following objectives:
- To hold and apply the Trust Fund (and all other monies which may from time to time be received by the trustees) to apply capital and income thereof
- to or for the relief of the poor and needy or
- to or for such other charitable purpose or purposes/institution/society or as the Club shall in a duly constituted meeting from time to time direct.
- to lend all or part of the Trust Fund to institutions/individuals/societies of other associations with or without interest as the Trustees in their absolute discretion see fit"

FINANCIAL REVIEW

Financial position

The accounts represent charitable fund-raising income and expenditure on charitable activities by the Brighton & Hove Soiree Settlement Trust.

Funds at year-end were £69,942 (2021: £62,337).

Total Gross Income for the period was £53,483 (2021: £50,811).

Total Expenditure on Charitable Activities amounted to £41,272 (2021: £52,879).

Reserves policy

As a small charity with minimal overheads and uncomplicated activities, the trustees have decided to keep in reserve approximately the amount of funds raised in the preceding financial year, plus a contingency of £10,000 to meet the needs of an unforeseen emergency or other unexpected need for funds. As a general policy long-term commitments for more than a year are not entered into, unless agreed by the Club Council.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1138898

Principal address

24 St Mary's Square
Brighton
BN2 1FZ

BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 30TH JUNE 2022

Trustees

Mrs G V Reed

Mr I R Steel

Mr S Alldis (resigned 18/8/2021)

Ms C Richardson (resigned 18/8/2021)

Ms M K Kirk (appointed 18/8/2021)

Mr C P Baron (appointed 18/8/2021)

Independent Examiner

John Thacker FCA DChA

Institute of Chartered Accountants in England and Wales

Chariot House Limited

Chartered Accountants

44 Grand Parade

Brighton

East Sussex

BN2 9QA

Bankers

HSBC Plc

125 Church Road

Hove

East Sussex

BN3 2AN

Stockbrokers

Charles Stanley & Co. Ltd

14 Hyde Gardens

Eastbourne

East Sussex

BN21 4PR

Approved by order of the board of trustees on 10th October 2022 and signed on its behalf by:

Mr C P Baron - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT**

Independent examiner's report to the trustees of Brighton & Hove Soiree Rotary Settlement

I report to the charity trustees on my examination of the accounts of Brighton & Hove Soiree Rotary Settlement (the Trust) for the year ended 30th June 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

John Thacker FCA DChA
Institute of Chartered Accountants in England and Wales
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

11th October 2022

BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH JUNE 2022**

	Notes	2022 Unrestricted funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		53,386	50,614
Investment income	2	97	197
Total		<u>53,483</u>	<u>50,811</u>
EXPENDITURE ON			
Charitable activities			
Designated Donations		5,460	(11,446)
Management and Administration expenditure		839	1,200
Donations		<u>34,973</u>	<u>63,125</u>
Total		<u>41,272</u>	<u>52,879</u>
Net gains/(losses) on investments		<u>(4,606)</u>	<u>8,207</u>
NET INCOME		7,605	6,139
RECONCILIATION OF FUNDS			
Total funds brought forward		62,337	56,198
TOTAL FUNDS CARRIED FORWARD		<u><u>69,942</u></u>	<u><u>62,337</u></u>

The notes form part of these financial statements

BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT**BALANCE SHEET****30TH JUNE 2022**

		2022 Unrestricted funds £	2021 Total funds £
	Notes		
FIXED ASSETS			
Investments	4	23,397	28,003
CURRENT ASSETS			
Cash at bank		47,955	35,007
CREDITORS			
Amounts falling due within one year	5	(1,410)	(673)
NET CURRENT ASSETS		<u>46,545</u>	<u>34,334</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		69,942	62,337
NET ASSETS		<u>69,942</u>	<u>62,337</u>
FUNDS	6		
Unrestricted funds		<u>69,942</u>	<u>62,337</u>
TOTAL FUNDS		<u>69,942</u>	<u>62,337</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10th October 2022 and were signed on its behalf by:

Mr C P Baron - Trustee

The notes form part of these financial statements

BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 30TH JUNE 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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 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.

Going concern - covid19

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2022

2. INVESTMENT INCOME

	2022	2021
	£	£
Dividends	97	197
	<u>97</u>	<u>197</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th June 2022 nor for the year ended 30th June 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30th June 2022 nor for the year ended 30th June 2021.

4. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1st July 2021	28,003
Revaluations	(4,606)
	<u>23,397</u>
At 30th June 2022	<u>23,397</u>
NET BOOK VALUE	
At 30th June 2022	<u>23,397</u>
At 30th June 2021	<u>28,003</u>

There were no investment assets outside the UK.

Cost or valuation at 30th June 2022 is represented by:

	Listed investments £
Valuation in 2022	<u>23,397</u>

BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 30TH JUNE 2022**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Other creditors	1,410	673

6. MOVEMENT IN FUNDS

	At 1/7/21	Net movement in funds	At 30/6/22
	£	£	£
Unrestricted funds			
General fund	57,766	(10,085)	47,681
Designated funds	4,571	17,690	22,261
	<u>62,337</u>	<u>7,605</u>	<u>69,942</u>
TOTAL FUNDS	<u>62,337</u>	<u>7,605</u>	<u>69,942</u>

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	30,333	(35,812)	(4,606)	(10,085)
Designated funds	23,150	(5,460)	-	17,690
	<u>53,483</u>	<u>(41,272)</u>	<u>(4,606)</u>	<u>7,605</u>
TOTAL FUNDS	<u>53,483</u>	<u>(41,272)</u>	<u>(4,606)</u>	<u>7,605</u>

Comparatives for movement in funds

	At 1/7/20	Net movement in funds	At 30/6/21
	£	£	£
Unrestricted funds			
General fund	49,375	8,391	57,766
Designated funds	6,823	(2,252)	4,571
	<u>56,198</u>	<u>6,139</u>	<u>62,337</u>
TOTAL FUNDS	<u>56,198</u>	<u>6,139</u>	<u>62,337</u>

BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 30TH JUNE 2022**6. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	44,786	(44,602)	8,207	8,391
Designated funds	6,025	(8,277)	-	(2,252)
	<u>50,811</u>	<u>(52,879)</u>	<u>8,207</u>	<u>6,139</u>
TOTAL FUNDS	<u>50,811</u>	<u>(52,879)</u>	<u>8,207</u>	<u>6,139</u>

All funds are unrestricted funds and their movement is shown in the Statement of Financial Activities.

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30th June 2022.

BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT

England & Wales - Charity number 1138898

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2021
FOR
BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2021

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BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 30TH JUNE 2021**

The trustees present their report with the financial statements of the charity for the year ended 30th June 2021. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

By a Declaration of Trust dated 28th October 2010 -

- The Trustees shall hold the trust fund and its income upon trust to apply them for the following objectives:
- To hold and apply the Trust Fund (and all other monies which may from time to time be received by the trustees) to apply capital and income thereof
- to or for the relief of the poor and needy or
- to or for such other charitable purpose or purposes/institution/society or as the Club shall in a duly constituted meeting from time to time direct.
- to lend all or part of the Trust Fund to institutions/individuals/societies of other associations with or without interest as the Trustees in their absolute discretion see fit"

FINANCIAL REVIEW

Financial position

The accounts represent charitable fund-raising income and expenditure on charitable activities by the Brighton & Hove Soiree Settlement Trust.

Funds at year-end were £62,336 (2020: £56,198). Included in funds was a designated fund in respect of donations for Zanzibar totalling £4,571.

Total Gross Income for the period was £50,810 (2020: £49,381).

Total Expenditure on Charitable Activities amounted to £52,879 (2020: £48,787).

Reserves policy

As a small charity with minimal overheads and uncomplicated activities, the trustees have decided to keep in reserve approximately the amount of funds raised in the preceding financial year, plus a contingency of £10,000 to meet the needs of an unforeseen emergency or other unexpected need for funds. As a general policy long-term commitments for more than a year are not entered into, unless agreed by the Club Council.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1138898

Principal address

24 St Mary's Square
Brighton
BN2 1FZ

BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH JUNE 2021

Trustees

Mrs G V Reed

Mr I R Steel

Mr S Alldis (resigned 18/8/2021)

Ms C Richardson (resigned 18/8/2021)

Ms M K Kirk (appointed 18/8/2021)

Mr C P Baron (appointed 18/8/2021)

Independent Examiner

John Thacker FCA DChA

Institute of Chartered Accountants in England and Wales

Chariot House Limited

Chartered Accountants

44 Grand Parade

Brighton

East Sussex

BN2 9QA

Bankers

HSBC Plc

125 Church Road

Hove

East Sussex

BN3 2AN

Stockbrokers

Charles Stanley & Co. Ltd

14 Hyde Gardens

Eastbourne

East Sussex

BN21 4PR

Approved by order of the board of trustees 22 April 2022 and signed on its behalf by:

Mr C P Baron- Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT**

Independent examiner's report to the trustees of Brighton & Hove Soiree Rotary Settlement

I report to the charity trustees on my examination of the accounts of Brighton & Hove Soiree Rotary Settlement (the Trust) for the year ended 30th June 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

John Thacker FCA DChA
Institute of Chartered Accountants in England and Wales
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Date: 22 April 2022

BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH JUNE 2021**

		2021 Unrestricted funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	50,614	49,062
Investment income	3	196	319
Total		50,810	49,381
EXPENDITURE ON			
Charitable activities	4		
Management and Administration expenditure		1,200	660
Donations		51,679	48,127
Total		52,879	48,787
Net gains on investments		8,207	1,205
NET INCOME		6,138	1,799
RECONCILIATION OF FUNDS			
Total funds brought forward		56,198	54,399
TOTAL FUNDS CARRIED FORWARD		62,336	56,198

The notes form part of these financial statements

BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT**BALANCE SHEET****30TH JUNE 2021**

		2021 Unrestricted funds £	2020 Total funds £
FIXED ASSETS	Notes		
Investments	6	28,003	19,796
CURRENT ASSETS			
Cash at bank		35,008	37,061
CREDITORS			
Amounts falling due within one year	7	(675)	(659)
NET CURRENT ASSETS		<u>34,333</u>	<u>36,402</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		62,336	56,198
NET ASSETS		<u>62,336</u>	<u>56,198</u>
FUNDS	8		
Unrestricted funds		<u>62,336</u>	<u>56,198</u>
TOTAL FUNDS		<u>62,336</u>	<u>56,198</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 April 2022 and were signed on its behalf by:

Mr C P Baron - Trustee

The notes form part of these financial statements

BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 30TH JUNE 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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 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.

Going concern - covid19

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 30TH JUNE 2021**2. DONATIONS AND LEGACIES**

	2021	2020
Donations and legacies	£	£
Cricket Day	-	7,790
Zanzibar	6,025	12,158
Wonderful	-	4,398
Christmas Tree Collection	9,265	6,863
Loose Cannons	-	1,906
Clarins Evening	-	507
Ian Steel	-	10,000
Halloween Event	-	1,978
Easter Eggs	-	755
Dress Sale	12,364	-
28 Day Challenge	8,032	-
BTTC Lottery	4,569	-
Vax Centre	1,000	-
Other Income	9,359	2,707
	<u>50,614</u>	<u>49,062</u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Dividends	<u>196</u>	<u>319</u>

BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 30TH JUNE 2021**

4. CHARITABLE DONATIONS

Charity	2021 £ Donation	2020 £ Donation
Anthony Nolan Trust	2,500	-
Brighton & Hove Food Partnership	-	1,000
BTTC	3,804	-
Chestnut Tree House	-	2,738
Covid India	2,000	-
Early Birth Association	1,036	-
El Shaddai	1,147	-
Fare Share	-	3,050
Friends of B&H Hospitals	3,411	4,865
Kunzwana	2,004	-
Little Green Pig	-	1,000
Little Sisters of The Poor	5,500	-
Pakistan Book Project	-	1,000
RFUK	1,000	1,000
RFUK Polio	1,000	1,000
RISE	4,406	1,200
Rocking Horse	-	1,298
Shelterbox	1,000	1,500
Sussex Homeless Support	1,300	4,017
YMCA Downslink Group	1,000	1,000
Zanzibar	8,277	13,617
Grants Under £1,000	13,293	9,842
	<u>51,679</u>	<u>48,127</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th June 2021 nor for the year ended 30th June 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30th June 2021 nor for the year ended 30th June 2020.

BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2021

6. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1st July 2020	19,796
Revaluations	8,207
At 30th June 2021	28,003
NET BOOK VALUE	
At 30th June 2021	28,003
At 30th June 2020	19,796

There were no investment assets outside the UK.

Cost or valuation at 30th June 2021 is represented by:

	Listed investments £
Valuation in 2021	28,003

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other creditors	675	659

8. MOVEMENT IN FUNDS

All funds are unrestricted funds and their movement is shown in the Statement of Financial Activities.

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30th June 2021.

BRIGHTON & HOVE SOIREE ROTARY SETTLEMENT**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 30TH JUNE 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	41,255	46,354
Other Income	9,359	2,708
	<u>50,614</u>	<u>49,062</u>
Investment income		
Dividends	196	319
Total incoming resources	<u>50,810</u>	<u>49,381</u>
EXPENDITURE		
Charitable activities		
Accountancy	675	660
Other running costs	525	-
Grants to institutions	51,679	48,127
	<u>52,879</u>	<u>48,787</u>
Total resources expended	<u>52,879</u>	<u>48,787</u>
Net (expenditure)/income before gains and losses	(2,069)	594
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	8,207	1,205
Net income	<u>6,138</u>	<u>1,799</u>

This page does not form part of the statutory financial statements