

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		<u>55,287</u>	<u>20</u>	<u>55,307</u>	<u>60,110</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>48,355</u></u>	<u><u>-</u></u>	<u><u>48,355</u></u>	<u><u>55,307</u></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.