

**SOROPTIMIST INTERNATIONAL GREAT BRITAIN AND IRELAND –
EMERGENCY RELIEF FUND**

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

SOROPTIMIST INTERNATIONAL GREAT BRITAIN AND IRELAND – EMERGENCY RELIEF FUND

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SOROPTIMIST INTERNATIONAL GREAT BRITAIN AND IRELAND – EMERGENCY RELIEF FUND

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2025

Trustees	Jenifer McFarlane Carol Lindsay Green Gwynneth Hilary O'Rourke Christine Corless Kate Belinis DL
Charity registered number	211231
Principal office	Beckwith House Second Floor 1 Wellington Road North Stockport Cheshire SK4 1AF
Accountants	Vivien Cross Vivien Cross Accountancy Services Limited Bracken Clough Start Lane Whaley Bridge Derbyshire SK23 7BR
Bankers	Natwest Stockport Underbank Hall 10 Great Underbank Stockport Cheshire SK1 1LL

SOROPTIMIST INTERNATIONAL GREAT BRITAIN AND IRELAND – EMERGENCY RELIEF FUND

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report together with the financial statements of the Charity for the year 1 April 2024 to 31 March 2025.

Structure, governance and management

The Emergency Relief Fund of Soroptimist International Great Britain and Ireland (SIGBI) is an unincorporated association and was registered as a charity, No 211231, on 15 November 1963. The document authorising the establishment of the Fund was in the minutes of the Executive Committee of SIGBI of 1 and 2 July 1955.

The President Elect, Finance Director and Programme Director of SIGBI Ltd are three of the five trustees with the remaining two being elected from the SIGBI membership.

The Trustees meet when a suggestion for support has been received in order to consider that application.

a. Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Objectives and activities

The main object of the charity is the relief of peoples involved in natural and manmade disasters throughout the world.

Individual members, Clubs, Regions, National Associations or Networks of SIGBI can suggest that funds are provided for particular situations. The Trustees then consider the appropriateness of the recommendation and, where applicable, the amount of the grant.

The operating protocol for the Fund details the approved charities to which funds will be forwarded; in exceptional circumstances, where there are no charities working in the affected area, funds may be channelled to a Soroptimist club.

The charity will continue to respond to suggestions made by members of SIGBI as and when they arise.

Achievements and performance

During the year the following grants were made:

DEC Middle East Appeal - £2,000

Trussell Trust - £1,000

Care International Myanmar Earthquake Appeal - £2,000

SOROPTIMIST INTERNATIONAL GREAT BRITAIN AND IRELAND – EMERGENCY RELIEF FUND

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Financial review

A summary of the results for the year is given on page 6. During the year, income received from donations, legacies and investments was £34,174 (2024: £8,888).

Expenditure during the year increased in comparison with the previous year as more grants were made. Reserves at the year end stand at £201,899 (2024: £177,995).

a. Reserves policy

Since the charity is reactive to suggestions for assistance and aid the trustees have agreed to maintain any non-investment reserves in cash in order to be able to respond quickly.

The level of investments is to be maintained as far as possible as these investments produce the greater part of the charity's income in any year.

b. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Trust deed. 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.

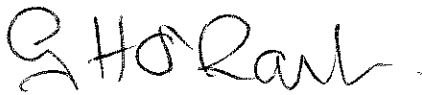
SOROPTIMIST INTERNATIONAL GREAT BRITAIN AND IRELAND – EMERGENCY RELIEF FUND

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

Approved by order of the members of the board of Trustees and signed on their behalf by:

G.H. O'Rourke
(Chair of Trustees)

Date:


16/7/2025

SOROPTIMIST INTERNATIONAL GREAT BRITAIN AND IRELAND – EMERGENCY RELIEF FUND

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

Independent Examiner's Report to the Trustees of Soroptimist International Great Britain and Ireland - Emergency Relief Fund ('the Charity')

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2025 which are set out on pages 6 to 13.

Responsibilities and Basis of Report

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: 

Dated: 26.7.2025

Vivien Cross BA (Hons) FCA

Vivien Cross Accountancy Services Limited
Chartered Accountants
Bracken Clough
Start Lane
Whaley Bridge
Derbyshire
SK23 7BR

SOROPTIMIST INTERNATIONAL GREAT BRITAIN AND IRELAND – EMERGENCY RELIEF FUND

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:				
Donations and legacies	3	30,146	30,146	4,583
Investments	4	4,028	4,028	4,305
Total income		34,174	34,174	8,888
Expenditure on:				
Charitable activities	6	5,000	5,000	2,000
Administrative costs	5	1,737	1,737	1,691
Total expenditure		6,737	6,737	3,691
Net movement in funds before other recognised gains/(losses)		27,437	27,437	5,197
Other recognised gains/(losses)		(3,533)	(3,533)	9,052
Net movement in funds		23,904	23,904	14,249
Reconciliation of funds				
Total funds brought forward		177,995	177,995	163,746
Net movement in funds		23,904	23,904	14,249
Total funds carried forward		201,899	201,899	177,995

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 8 to 13 form part of these financial statements.

SOROPTIMIST INTERNATIONAL GREAT BRITAIN AND IRELAND – EMERGENCY RELIEF FUND

BALANCE SHEET AS AT 31 MARCH 2025

	Note	2025	2024
Fixed assets			
Investments	9	138,807	142,340
		<u>138,807</u>	<u>142,340</u>
Current assets			
Debtors	10	2,379	887
Cash at bank and in hand		61,737	35,799
		<u>64,116</u>	<u>36,686</u>
Creditors: amounts falling due within one year	11	(1,024)	(1,031)
Net current assets		<u>63,092</u>	<u>35,655</u>
Total assets less current liabilities		<u>201,899</u>	<u>177,995</u>
Total net assets		<u>201,899</u>	<u>177,995</u>
Charity funds			
Restricted funds	12	-	-
Unrestricted funds	12	201,899	177,995
		<u>201,899</u>	<u>177,995</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

G.H. O'Rourke
(Chair of Trustees)

Date:

G H O'Rourke
16/7/2025

The notes on pages 8 to 13 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 2nd Floor Beckwith House, 1 Wellington Road North, Stockport, Cheshire, SK4 1AF.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Emergency Relief Fund of Soroptimist International Great Britain and Ireland (SIGBI) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The financial statements have been prepared on a going concern basis which assumes an ability to continue operating for the foreseeable future. The Trustees have concluded that they are confident that the charity will continue as a going concern should income be adversely affected by unforeseeable circumstances. With free reserves of £201,899 (2024: £177,995) held by the charity, cash of £61,737 (2024: £35,799) and investments of £138,807 (2024: £142,340), which can be liquidated anytime, the charity can continue to operate at its current level of activity.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and the amount can be measured reliably.

Legacy income is recognised when receipt is probable, and entitlement is established.

Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it is recognised as restricted.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

SOROPTIMIST INTERNATIONAL GREAT BRITAIN AND IRELAND – EMERGENCY RELIEF FUND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Levies	2,109	2,109	2,238
Gift Aid	311	311	259
Legacies	25,127	25,127	-
Other donations	2,599	2,599	2,086
	<u>30,146</u>	<u>30,146</u>	<u>4,583</u>

4. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Investment income	4,028	4,028	4,305

5. Expenditure on raising funds

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Investment expenses	1,407	1,407	1,371
Accountancy fee	330	330	320
Bank charges			
	<u>1,737</u>	<u>1,737</u>	<u>1,691</u>

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Benevolent grants	5,000	5,000	2,000

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £330 (2024 - £320).

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, no Trustee expenses have been incurred (2024 - £NIL).

9. Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2024	142,340
Revaluations	(3,533)
	<hr/>
At 31 March 2025	138,807
	<hr/>
<i>At 31 March 2024</i>	<hr/> 142,340 <hr/>

10. Debtors

	2025 £	2024 £
Due within one year		
Other debtors	2,379	887
	<hr/>	<hr/>

11. Creditors: Amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	1,024	1,031
	<hr/>	<hr/>

SOROPTIMIST INTERNATIONAL GREAT BRITAIN AND IRELAND – EMERGENCY RELIEF FUND

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

12. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2025 £
General funds	177,995	34,174	(6,737)	(3,533)	201,899

**Statement of funds - prior
year**

	Balance at 1 April 2023 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2024 £
General funds	163,746	8,888	(3,691)	9,052	177,995

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted Funds 2025 £	Total funds 2025 £
Fixed asset investments	138,807	138,807
Current assets	64,116	64,116
Creditors due within one year	(1,024)	(1,024)
Total	201,899	201,899

Analysis of net assets between funds – prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Fixed asset investments	142,340	142,340
Current assets	36,686	36,686
Creditors due within one year	(1,031)	(1,031)
Total	177,995	177,995

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

14. Related party transactions

The charity has a very close relationship with Soroptimist International Great Britain and Ireland (SIGBI) Limited which nominates all of the trustees and management committee.

Soroptimist International Great Britain and Ireland (SIGBI) Limited collects levies, payable by the members, on behalf of the charity. During the year the amounts collected and received from Soroptimist International Great Britain and Ireland (SIGBI) Limited totalled £4,307 (2024: £4,324). At the balance sheet date a total of £2,110 (2024: 628) was due from Soroptimist International Great Britain and Ireland (SIGBI) Limited.

No trustees received any remuneration or other benefits directly or indirectly from the charity. No other payments have been made to the trustees in the year.