
The Ralli Hall Lunch & Social Club
(A company limited by guarantee)
Annual report and unaudited financial statements
For the year ended 31 December 2022
Charity Registration No. 1142922
07451576 (England and Wales)

The Ralli Hall Lunch & Social Club
(A company limited by guarantee)
Legal and administrative information

Trustees	Mr R M C Abrahams Mr P W N Simons Mr D C Booker
Charity number	1142922
Company number	07451576
Principal address	Ralli Hall 81 Denmark Villas Hove East Sussex BN3 3TH
Registered office	Ralli Hall 81 Denmark Villas Hove East Sussex BN3 3TH
Independent examiner	Ayres Bright Vickers Limited Bishopstone 36 Crescent Road Worthing West Sussex BN11 1RL
Bankers	National Westminster Bank Plc 103 Church Road Hove BN3 2BF

The Ralli Hall Lunch & Social Club
(A company limited by guarantee)
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The Ralli Hall Lunch & Social Club **(A company limited by guarantee)** **Trustees' report (including directors' report)**

For the year ended 31 December 2022

The Trustees present their report and accounts for the year ended 31 December 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Articles of Association, the Companies Act 2006 and "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 2015)"

Objectives and activities

The Charity's objects are:

- To promote for the benefit of the public generally without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together people and local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and other leisure time occupations with the object of improving the conditions of the said inhabitants.
- To establish or secure the establishment of a community centre (hereafter called "the centre") and to maintain and manage the same (whether alone or in co-operation with any local authority or person or body) in furtherance of these objectives; and
- The promotion of social inclusion in particular but not exclusively among elderly persons who are excluded from society because they are housebound, or who are unable to drive or easily access public transport.
- To run a lunch and social club for the elderly residents of Brighton & Hove so as to provide them with recreational, yoga, "keep-fit" and cultural activities, together with a Kosher meals service. In addition the Charity has this year arranged a weekend visit for members to stay at a hotel in Eastbourne, together with one visit to the Rushfield garden centre.
- The work of the Lunch and Social Club (formerly known as Day Centre) started in 2002 as a "project" of the Brighton Hove Jewish Community Foundation. It has continued since then, becoming a separate charity called The Ralli Hall Lunch and Social Club, which commenced operation on 1 August 2011.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

The Ralli Hall Lunch & Social Club is now in its 22nd year and is now fortunately back to regular operation. From the middle of March 2020, Covid-19 had reached epidemic proportions in the country, forcing a lock down from which we did not emerge for the rest of that year. We started 2021 still in lock-down, but even when restrictions eased after the summer it was still unsafe for our vulnerable members, all in the 70's – 90's age group to leave their self-isolation and resume activities. We were finally able to reopen our doors on 4 October 2021, however, with the onset of the latest strain of the virus we were forced once again, for the safety of the members to stop again on 9 December 2021.

It was to be 24 March 2022 before we could finally reopen our doors and by this time, we had lost our original caterers and it was a couple of months before we were able to get back to one reliable caterer, and I must say that the food is now better than ever.

However, because of all this our financial performance has been reduced considerably, (the fundraising group had to refrain from asking outside trusts for grants until we re-opened, so it was difficult to raise our usual level of grants and donations). This year has been a case of retrenching and starting to raise finance once again. At the end of this year, in which we only operated for nine months, we are down around £11,000 but we expect to raise more grants in the new-year to reduce this deficit in 2023.

We are lucky that we are supported by a wonderful band of volunteers both in fundraising and hands-on helpers, who have now returned to assist us and we operate with only one paid employee, our excellent co-ordinator Jacquie Tichauer, working two and a half days a week.

Our usual long weekends for the members and helpers had to be curtailed but in December we were able to organise a long weekend in Eastbourne for members and volunteers. Also, on 15 December 2022 we held a hugely successful Chanukah party which was attended by over 50 members and guests.

The Ralli Hall Lunch & Social Club
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Trustees' report (continued)(including directors' report)
For the year ended 31 December 2022

Though this year has been a case of reactivating the lunch club, welcoming old and new members, and reviving and reorganising our activities, there is a positive feeling for the future and we are looking forward to being back to normal in 2023.

Financial review

In 2022 our income was less than the cost of our charitable activities and we had a deficit of £12,785 (2021 : deficit £8,791). Despite the deficit our balance sheet continues to be healthy. The total reserves of the charity at the year end amounted to £73,000 (2021 : £85,785).

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees has assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Charity is a company limited by guarantee formed on 25 November 2010. Trustees are elected from the members of Ralli Hall Lunch & Social Club in accordance with the Charity's Articles of Association.

The company is constituted under a Memorandum of Association dated 22 November 2010 and is a registered charity number 1142922. The principal object of the Charity is to provide a lunch and social club for senior citizens.

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

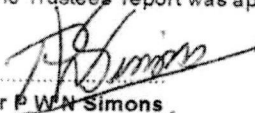
Mr R M C Abrahams
Mr P W N Simons
Mr D C Booker

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

The Trustees have delegated day to day management of the Charity to Jacqueline Tichauer.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trustees' report was approved by the Board of Trustees.


Mr P W N Simons

Trustee

Dated: 12/3/23

The Ralli Hall Lunch & Social Club
(A company limited by guarantee)
Statement of trustees' responsibilities
For the year ended 31 December 2022

The Trustees, who are also the directors of The Ralli Hall Lunch & Social Club for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with the Companies Act 2006. 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.

The Ralli Hall Lunch & Social Club
(A company limited by guarantee)
Independent examiner's report

To The Trustees Of The Ralli Hall Lunch & Social Club

I report on the accounts of the Charity for the year ended 31 December 2022, which are set out on pages 5 to 12.

Respective responsibilities of Trustees and examiner

The Trustees, who are also the directors of The Ralli Hall Lunch & Social Club for the purposes of company law, are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

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

Independent examiner's statement

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Paul Stone FCA
Ayres Bright Vickers, Chartered Accountants
Bishopstone
36 Crescent Road
Worthing
West Sussex
BN11 1RL

Dated: 15 MAR 2023

The Ralli Hall Lunch & Social Club
(A company limited by guarantee)
Statement of financial activities
including income and expenditure account
For the year ended 31 December 2022

	Notes	Unrestricted funds £	Total 2021 £
<u>Income from:</u>			
Donations and legacies	2	12,435	10,056
Charitable activities	3	17,148	8,584
Investments	4	87	4
Total income		<u>29,670</u>	<u>18,644</u>
<u>Expenditure on:</u>			
Charitable activities	5	42,455	27,435
Total resources expended		<u>42,455</u>	<u>27,435</u>
Net expenditure for the year/ Net movement in funds		(12,785)	(8,791)
Fund balances at 1 January 2022		<u>85,785</u>	<u>94,576</u>
Fund balances at 31 December 2022		<u><u>73,000</u></u>	<u><u>85,785</u></u>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The Ralli Hall Lunch & Social Club
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Balance sheet

As at 31 December 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Debtors	8	279		255	
Cash at bank and in hand		74,016		86,250	
		<u>74,295</u>		<u>86,505</u>	
Creditors: amounts falling due within one year	9	(1,295)		(720)	
Net current assets			<u>73,000</u>		<u>85,785</u>
Income funds					
Unrestricted funds			<u>73,000</u>		<u>85,785</u>
			<u>73,000</u>		<u>85,785</u>

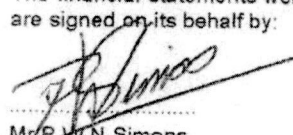
For the financial year ended 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board of directors and authorised for issue on 12/3/23 and are signed on its behalf by:


 Mr P W N Simons
 Trustee

Company Registration No. 07451576

The Ralli Hall Lunch & Social Club
(A company limited by guarantee)
Notes to the financial statements
For the year ended 31 December 2022

1 Accounting policies

Company information

The Ralli Hall Lunch & Social Club is a private company limited by guarantee incorporated in England and Wales. The registered office is Ralli Hall, 81 Denmark Villas, Hove, East Sussex, BN3 3TH.

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The Charity is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the Trustees has a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees' continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

The Ralli Hall Lunch & Social Club
(A company limited by guarantee)
Notes to the financial statements (continued)

For the year ended 31 December 2022

1 Accounting policies

(continued)

1.5 Resources expended

Expenditure is recognised on accrual basis as a liability is incurred. Expenditure includes VAT and is reported as part of the expenditure to which it relates.

Charitable activities include expenditure associated with the promotion of the charity and its administration. The categories include the direct costs, the support costs and the governance costs relating to these activities.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The Company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the Charity becomes party to the contractual provisions of the instrument.

Financial assets are offset, with the net amounts presented in the accounts when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Basic financial liabilities

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

The Ralli Hall Lunch & Social Club
(A company limited by guarantee)
Notes to the financial statements (continued)
For the year ended 31 December 2022

2 Donations and legacies

	2022	2021
	£	£
Donations and gifts	10,435	835
Legacies receivable	2,000	-
Grants receivable	-	9,221
	<u>12,435</u>	<u>10,056</u>
Grants receivable for core activities		
Government Grants	-	9,221
	<u>-</u>	<u>9,221</u>

3 Charitable activities

	Lunch and Social Club	2021
	£	£
Sales within charitable activities	17,148	8,584
	<u>17,148</u>	<u>8,584</u>

4 Investments

	Unrestricted funds	Total 2021
	£	£
Interest receivable	87	4
	<u>87</u>	<u>4</u>

The Ralli Hall Lunch & Social Club
(A company limited by guarantee)
Notes to the financial statements (continued)

For the year ended 31 December 2022

5 Charitable activities

	Lunch and Social Club £	2021 £
Staff costs	19,236	18,286
Activities	1,145	949
Transport	4,235	1,412
Catering	10,184	2,955
Accommodation	3,188	-
Sundry expenses	216	66
Insurance	468	415
Independent examination	341	430
Lunch club refreshments	432	111
Telephone	727	628
Computer costs	520	219
Printing, postage and stationery	25	460
Other charitable expenditure	64	486
	<u>40,781</u>	<u>26,417</u>
Share of governance costs (see note 6)	1,674	1,018
	<u>42,455</u>	<u>27,435</u>
Analysis by fund		
Unrestricted funds	<u>42,455</u>	
	<u>42,455</u>	
For the year ended 31 December 2021		
Unrestricted funds		<u>27,435</u>
		<u>27,435</u>

The Ralli Hall Lunch & Social Club
(A company limited by guarantee)
Notes to the financial statements (continued)
For the year ended 31 December 2022

6 Support costs

	Support costs £	Governance costs £	2022 £	2021 £	Basis of allocation
Accountancy	-	1,674	1,674	1,018	Governance
	-	1,674	1,674	1,018	
Analysed between Charitable activities	-	1,674	1,674	1,018	

Governance costs includes payments to the auditors of £660 (2021- £Nil) for independent examination fees and £1,014 (2021 - £1,018) for other accountancy services and payroll services

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

7 Employees

The average monthly number employees during the year was:

	2022 Number	2021 Number
	1	1
	2022 £	2021 £
Wages and salaries	18,857	17,935
Pension costs	379	351
	19,236	18,286
8 Debtors	2022	2021
Amounts falling due within one year:	£	£
Prepayments and accrued income	279	255
9 Creditors: amounts falling due within one year	2022	2021
	£	£
Accruals and deferred income	1,295	720

The Ralli Hall Lunch & Social Club
(A company limited by guarantee)
Notes to the financial statements (continued)
For the year ended 31 December 2022

10 Related party transactions

The Charity considers Brighton and Hove Jewish Community Foundation (Registered Charity 269474) a related party. P Simons and R Abrahams are trustees in both charities, There were no transactions between the charities (2021 ; None)