

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023  
FOR  
HOVE PARISH CHURCH HALL (RALLI MEMORIAL)**

Dominic Hill Associates Limited  
Archer House  
Britland Estate  
Northbourne Road  
Eastbourne  
BN22 8PW

**HOVE PARISH CHURCH HALL (RALLI MEMORIAL)**

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FOR THE YEAR ENDED 31 DECEMBER 2023**

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## **HOVE PARISH CHURCH HALL (RALLI MEMORIAL)**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 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**

The primary objective of the Charity is to promote the mission of the Church through pastoral, evangelistic, social and ecumenical activities including the provision of space and the letting of facilities to local organisations.

#### **ACHIEVEMENT AND PERFORMANCE**

Review of the year

The Parish Hall was very well used in 2023, with an 11% increase in income on the previous year.

Regular hirers include Tumble Tots, Schooling for Dogs, child and adult ballet classes, Amity retirement group, the Young Actors group, Scouts and baby sensory classes.

The hall also hosts regular activities to support refugees living in Hove, including our weekly Sanctuary sessions (hosted in partnership with the Network of International Women) and weekly drop-in sessions for Ukrainian refugees. These activities have become a vital part of council-funded services for refugees in our city, and have enabled All Saints to use our buildings to support some of the most vulnerable people in our community.

The Parish Room continues to be well used, hosting 11 Anonymous groups per week (including Alcoholics Anonymous, Narcotics Anonymous and others). Providing this space at an affordable rent helps these crucial groups to continue to meet. Meanwhile, our Parish Kitchen is regularly used by the Choir With No Name to feed 30-40 people who have experienced homelessness each week, as well as regular cook and eat sessions for refugees.

Again, our community facilities were impacted by high maintenance and repair costs which meant that we ended the year with a small deficit.

#### **FINANCIAL REVIEW**

##### **Financial review**

1. The total receipts from lettings were £54,728 (2022 £48,540). The increase was due to lockdown restrictions during the Covid 19 pandemic being lifted.
2. Overall expenditure increased to £58,774 (2022 £51,862). This has remained relatively stable as the majority of the expenditure consists of management charges paid by the Church Hall to the PCC.
3. The PCC notes that per the Trust Deed the funds of the Hall are unrestricted and can be used for any ecclesiastical purpose as the PCC decides. At this time the PCC is carefully reviewing its investment strategy and finance structure for 2024.
4. The total investments held by the Trust were £0 (2022 £4,578) this is due to the account being closed.

##### **Reserves policy**

It is PCC policy to manage the Hall finances so that the building is self-financing and is not a drain on the main PCC funds. The PCC continues to monitor the Hall reserves to maintain a level such that this policy is not undermined.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

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

## HOVE PARISH CHURCH HALL (RALLI MEMORIAL)

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Organisational structure

During the year the following served as members of the Parochial Church Council:

Vicar:	Vacant
Associate Vicar:	The Revd Lee Chantler (Resigned 10 December 2023)
Assistant Curate:	Father Pete Leith (Resigned 21st July 2023)
Church Wardens:	Ann Joyce Peter Millar
Representatives at Deanery Synod:	Luke Evans Tanya Palmer
Elected Members:	Matthew Barrett (Co-opted 4th September 2023) Jon Crane (Appointed 30th April 2023) Sarah Crompton (and Secretary from 15th May 2023) Alice Harrison Richard Latham (Resigned 26th June 2023) Tony Mollett (and Treasurer)
Secretary:	Glo Boughton (Resigned 15th May 2023)

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members, being the vicar, the associate vicar, the assistant curate, the churchwardens and members of the Deanery Synod; and 3 members of the church who are elected at the Annual Parochial Church Meeting (APCM). The PCC has co-opted 1 member and members are warmly encouraged to stand for election.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Charity number

250184

##### Principal address

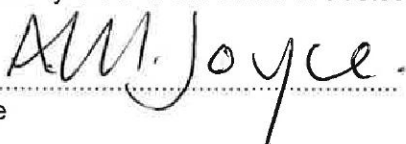
All Saints Hove  
Wilbury Road  
Hove  
BN3 3PB

##### Trustees

##### Independent Examiner

Dominic Hill Associates Limited  
Archer House  
Britland Estate  
Northbourne Road  
Eastbourne  
BN22 8PW

Approved by order of the board of trustees on 15.04.24 and signed on its behalf by:

  
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
HOVE PARISH CHURCH HALL (RALLI MEMORIAL)**

**Independent examiner's report to the trustees of Hove Parish Church Hall (Ralli Memorial)**

I report to the charity trustees on my examination of the accounts of Hove Parish Church Hall (Ralli Memorial) (the Trust) for the year ended 31 December 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.



Mr Peter D Hill

Dominic Hill Associates Limited  
Archer House  
Britland Estate  
Northbourne Road  
Eastbourne  
BN22 8PW

Date: 25/04/2024

# HOVE PARISH CHURCH HALL (RALLI MEMORIAL)

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>					
Charitable activities		54,728	-	54,728	48,540
Other trading activities	2	9	-	9	39
Investment income	3	60	-	60	31
<b>Total</b>		<b>54,797</b>	<b>-</b>	<b>54,797</b>	<b>48,610</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable activities		58,574	200	58,774	51,862
<b>NET INCOME/(EXPENDITURE)</b>		<b>(3,777)</b>	<b>(200)</b>	<b>(3,977)</b>	<b>(3,252)</b>
Transfers between funds	9	200	(200)	-	-
<b>Net movement in funds</b>		<b>(3,577)</b>	<b>(400)</b>	<b>(3,977)</b>	<b>(3,252)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		9,194	96,246	105,440	108,692
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>5,617</b>	<b>95,846</b>	<b>101,463</b>	<b>105,440</b>

The notes form part of these financial statements

# HOVE PARISH CHURCH HALL (RALLI MEMORIAL)

## BALANCE SHEET 31 DECEMBER 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	-	95,846	95,846	96,046
<b>CURRENT ASSETS</b>					
Debtors	7	2,763	-	2,763	7,424
Cash at bank		6,331	-	6,331	6,731
		9,094	-	9,094	14,155
<b>CREDITORS</b>					
Amounts falling due within one year	8	(3,477)	-	(3,477)	(4,761)
<b>NET CURRENT ASSETS</b>		5,617	-	5,617	9,394
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		5,617	95,846	101,463	105,440
<b>NET ASSETS</b>		5,617	95,846	101,463	105,440
<b>FUNDS</b>	9				
Unrestricted funds				5,617	9,194
Restricted funds				95,846	96,246
<b>TOTAL FUNDS</b>				101,463	105,440

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

15.04.24.

Trustee *AM Joyce*

## HOVE PARISH CHURCH HALL (RALLI MEMORIAL)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 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.

##### **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.

##### **Tangible fixed assets**

Depreciation is provided on the leasehold on a straight line basis over 50 years.

##### **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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Other receipts	9	39



**HOVE PARISH CHURCH HALL (RALLI MEMORIAL)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**3. INVESTMENT INCOME**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank & CBF deposit interest	<b>60</b>	<b>31</b>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Charitable activities	48,540	-	48,540
Other trading activities	39	-	39
Investment income	31	-	31
<b>Total</b>	<b>48,610</b>	<b>-</b>	<b>48,610</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities	51,662	200	51,862
<b>NET INCOME/(EXPENDITURE)</b>	<b>(3,052)</b>	<b>(200)</b>	<b>(3,252)</b>
<b>Transfers between funds</b>	<b>(200)</b>	<b>200</b>	<b>-</b>
<b>Net movement in funds</b>	<b>(3,252)</b>	<b>-</b>	<b>(3,252)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	12,446	96,246	108,692
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>9,194</b>	<b>96,246</b>	<b>105,440</b>

**HOVE PARISH CHURCH HALL (RALLI MEMORIAL)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**6. TANGIBLE FIXED ASSETS**

	Freehold property £	Long leasehold £	Totals £
<b>COST</b>			
At 1 January 2023 and 31 December 2023	<b>90,446</b>	<b>10,000</b>	<b>100,446</b>
<b>DEPRECIATION</b>			
At 1 January 2023	-	<b>4,400</b>	<b>4,400</b>
Charge for year	-	<b>200</b>	<b>200</b>
At 31 December 2023	-	<b>4,600</b>	<b>4,600</b>
<b>NET BOOK VALUE</b>			
At 31 December 2023	<b>90,446</b>	<b>5,400</b>	<b>95,846</b>
At 31 December 2022	90,446	5,600	96,046

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade debtors	<b>542</b>	1,657
Other debtors	<b>979</b>	4,578
Prepayments	<b>1,242</b>	1,189
	<b>2,763</b>	7,424

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade creditors	<b>1,591</b>	2,876
Other creditors	<b>1,886</b>	1,885
	<b>3,477</b>	4,761

**9. MOVEMENT IN FUNDS**

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
<b>Unrestricted funds</b>				
General fund	<b>9,194</b>	<b>(3,777)</b>	<b>200</b>	<b>5,617</b>
<b>Restricted funds</b>				
Property fund	<b>96,246</b>	<b>(200)</b>	<b>(200)</b>	<b>95,846</b>
<b>TOTAL FUNDS</b>	<b>105,440</b>	<b>(3,977)</b>	<b>-</b>	<b>101,463</b>

# HOVE PARISH CHURCH HALL (RALLI MEMORIAL)

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

### 9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	54,797	(58,574)	(3,777)
<b>Restricted funds</b>			
Property fund	-	(200)	(200)
<b>TOTAL FUNDS</b>	<u>54,797</u>	<u>(58,774)</u>	<u>(3,977)</u>

### Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
<b>Unrestricted funds</b>				
General fund	12,446	(3,052)	(200)	9,194
<b>Restricted funds</b>				
Property fund	96,246	(200)	200	96,246
<b>TOTAL FUNDS</b>	<u>108,692</u>	<u>(3,252)</u>	<u>-</u>	<u>105,440</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	48,610	(51,662)	(3,052)
<b>Restricted funds</b>			
Property fund	-	(200)	(200)
<b>TOTAL FUNDS</b>	<u>48,610</u>	<u>(51,862)</u>	<u>(3,252)</u>

# HOVE PARISH CHURCH HALL (RALLI MEMORIAL)

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

### 9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
<b>Unrestricted funds</b>				
General fund	12,446	(6,829)	-	5,617
<b>Restricted funds</b>				
Property fund	96,246	(400)	-	95,846
<b>TOTAL FUNDS</b>	<u>108,692</u>	<u>(7,229)</u>	<u>-</u>	<u>101,463</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	103,407	(110,236)	(6,829)
<b>Restricted funds</b>			
Property fund	-	(400)	(400)
<b>TOTAL FUNDS</b>	<u>103,407</u>	<u>(110,636)</u>	<u>(7,229)</u>

### 10. RELATED PARTY DISCLOSURES

The PCC is the managing trustee of the Ralli Memorial Trust which owns the Church Hall. As managing trustee, the PCC appoints the Hall Committee. The accounts for the trust are prepared separately and submitted to the Charity Commission.

A management charge of £36,000 was paid by the Church Hall to the PCC, shown in management fees (2022: £30,000)

**HOVE PARISH CHURCH HALL (RALLI MEMORIAL)****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Other trading activities</b>		
Other receipts	9	39
<b>Investment income</b>		
Bank & CBF deposit interest	60	31
<b>Charitable activities</b>		
Hall lettings	42,029	37,854
Parish room lettings	12,699	10,686
	<u>54,728</u>	<u>48,540</u>
<b>Total incoming resources</b>	<b>54,797</b>	<b>48,610</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Church hall running costs	48,197	45,436
Church hall maintenance	9,520	5,314
Long leasehold	200	200
	<u>57,917</u>	<u>50,950</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	857	912
<b>Total resources expended</b>	<b>58,774</b>	<b>51,862</b>
<b>Net expenditure</b>	<b>(3,977)</b>	<b>(3,252)</b>

This page does not form part of the statutory financial statements