

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024
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)

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 11
Detailed Statement of Financial Activities	12

HOVE PARISH CHURCH HALL (RALLI MEMORIAL)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

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

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 again in 2024, However due to closures due to maintenance issues income was slightly down on the previous year.

Regular hirers include Tumble Tots, Schooling for Dogs, child and adult ballet classes, Amity retirement group, the Young Actors group, The 1st Hove Scout Group and baby sensory classes. In addition, the Hall was hired by the Council as a Polling station at the 2024 General Election.

The hall also hosted regular activities to support refugees living in Hove, including weekly Sanctuary sessions (hosted in partnership with the Network of International Women) and weekly drop-in sessions for Ukrainian refugees. These activities became a vital part of council-funded services for refugees in our city and 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) together with other community groups. Providing this space at an affordable rent helps these crucial groups to continue to meet. Meanwhile, our Parish Kitchen was 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. A new boiler and water heater were installed during the year.

FINANCIAL REVIEW

Financial review

1. The total receipts from lettings were £53,076 (2023 £54,278) which is consistent with last year.
2. Overall expenditure decreased to £58,571 (2023 £58,774). 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 2025.
4. There are no investments held due to the account being closed in 2023.

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 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

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

Vicar:	The Revd. Catriona Cumming (Appointed 11th June 2024)
Church Wardens:	Ann Joyce Peter Millar
Representatives at Deanery Synod:	Luke Evans Tanya Palmer
Elected Members:	Sue Atkins (Appointed 19th May 2024) Jon Crane (Resigned 12th November 2024) Sarah Crompton (Resigned 19th May 2024) Alice Harrison Leslie Holland (Appointed 19th May 2024) Tony Mollett (and Treasurer) Rebecca Owers (Co-opted 10th September 2024) Matthew Barrett (and Secretary)

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members, being the vicar, 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 16th April 2025 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 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.



Mr Peter D Hill FCA

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

Date: 16th April 2025

HOVE PARISH CHURCH HALL (RALLI MEMORIAL)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Charitable activities		53,076	-	53,076	54,728
Other trading activities	2	2	-	2	9
Investment income	3	-	-	-	60
Total		53,078	-	53,078	54,797
EXPENDITURE ON					
Charitable activities					
Charitable activities		58,371	200	58,571	58,774
NET INCOME/(EXPENDITURE)		(5,293)	(200)	(5,493)	(3,977)
RECONCILIATION OF FUNDS					
Total funds brought forward		5,617	95,846	101,463	105,440
TOTAL FUNDS CARRIED FORWARD		324	95,646	95,970	101,463

The notes form part of these financial statements

HOVE PARISH CHURCH HALL (RALLI MEMORIAL)

BALANCE SHEET 31 DECEMBER 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	6	5,791	95,646	101,437	95,846
CURRENT ASSETS					
Debtors	7	1,977	-	1,977	2,763
Cash at bank		1,306	-	1,306	6,331
		<u>3,283</u>	<u>-</u>	<u>3,283</u>	<u>9,094</u>
CREDITORS					
Amounts falling due within one year	8	(8,750)	-	(8,750)	(3,477)
		<u>(5,467)</u>	<u>-</u>	<u>(5,467)</u>	<u>5,617</u>
NET CURRENT ASSETS					
		<u>(5,467)</u>	<u>-</u>	<u>(5,467)</u>	<u>5,617</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>324</u>	<u>95,646</u>	<u>95,970</u>	<u>101,463</u>
NET ASSETS		<u>324</u>	<u>95,646</u>	<u>95,970</u>	<u>101,463</u>
FUNDS	10				
Unrestricted funds				324	5,617
Restricted funds				95,646	95,846
TOTAL FUNDS				<u>95,970</u>	<u>101,463</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16th April 2025 and were signed on its behalf by:



Trustee

HOVE PARISH CHURCH HALL (RALLI MEMORIAL)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

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.

Depreciation is provided on the fixtures and fittings on a straight line basis over 4 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

	2024	2023
	£	£
Other receipts	2	9

HOVE PARISH CHURCH HALL (RALLI MEMORIAL)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

3. INVESTMENT INCOME

	2024 £	2023 £
Bank & CBF deposit interest	-	60

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Charitable activities	54,728	-	54,728
Other trading activities	9	-	9
Investment income	60	-	60
Total	54,797	-	54,797
EXPENDITURE ON			
Charitable activities			
Charitable activities	58,574	200	58,774
NET INCOME/(EXPENDITURE)	(3,777)	(200)	(3,977)
Transfers between funds	200	(200)	-
Net movement in funds	(3,577)	(400)	(3,977)
RECONCILIATION OF FUNDS			
Total funds brought forward	9,194	96,246	105,440
TOTAL FUNDS CARRIED FORWARD	5,617	95,846	101,463

HOVE PARISH CHURCH HALL (RALLI MEMORIAL)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

6. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold £	Fixtures and fittings £	Totals £
COST				
At 1 January 2024	90,446	10,000	-	100,446
Additions	-	-	7,722	7,722
At 31 December 2024	90,446	10,000	7,722	108,168
DEPRECIATION				
At 1 January 2024	-	4,600	-	4,600
Charge for year	-	200	1,931	2,131
At 31 December 2024	-	4,800	1,931	6,731
NET BOOK VALUE				
At 31 December 2024	90,446	5,200	5,791	101,437
At 31 December 2023	90,446	5,400	-	95,846

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	918	542
Other debtors	939	979
Prepayments	120	1,242
	1,977	2,763

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	380	1,591
Other creditors	8,370	1,886
	8,750	3,477

9. LOANS

An analysis of the maturity of loans is given below:

	2024 £	2023 £
Amounts falling due within one year on demand:		
Other loans	5,000	-

HOVE PARISH CHURCH HALL (RALLI MEMORIAL)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

10. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	5,617	(5,293)	324
Restricted funds			
Property fund	95,846	(200)	95,646
TOTAL FUNDS	<u>101,463</u>	<u>(5,493)</u>	<u>95,970</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	53,078	(58,371)	(5,293)
Restricted funds			
Property fund	-	(200)	(200)
TOTAL FUNDS	<u>53,078</u>	<u>(58,571)</u>	<u>(5,493)</u>

Comparatives for movement in funds

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

HOVE PARISH CHURCH HALL (RALLI MEMORIAL)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

10. MOVEMENT IN FUNDS - continued

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

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

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

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	9,194	(9,070)	200	324
Restricted funds				
Property fund	96,246	(400)	(200)	95,646
TOTAL FUNDS	<u>105,440</u>	<u>(9,470)</u>	<u>-</u>	<u>95,970</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 £
Unrestricted funds			
General fund	107,875	(116,945)	(9,070)
Restricted funds			
Property fund	-	(400)	(400)
TOTAL FUNDS	<u>107,875</u>	<u>(117,345)</u>	<u>(9,470)</u>

HOVE PARISH CHURCH HALL (RALLI MEMORIAL)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

11. 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 (2023: £36,000)

HOVE PARISH CHURCH HALL (RALLI MEMORIAL)**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Other trading activities		
Other receipts	2	9
Investment income		
Bank & CBF deposit interest	-	60
Charitable activities		
Hall lettings	37,277	42,029
Parish room lettings	15,799	12,699
	<u>53,076</u>	<u>54,728</u>
Total incoming resources	53,078	54,797
EXPENDITURE		
Charitable activities		
Church hall running costs	47,856	48,197
Church hall maintenance	7,760	9,520
Long leasehold	200	200
Fixtures and fittings	1,931	-
	<u>57,747</u>	<u>57,917</u>
Support costs		
Governance costs		
Accountancy and legal fees	824	857
Total resources expended	58,571	58,774
Net expenditure	(5,493)	(3,977)