

Charity Registration No. 803278

**GOLF GREEN HALL TRUST**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**tc** accounts · tax · legal · financial planning

92 Station Road  
Clacton on Sea  
Essex  
CO15 1SG

**GOLF GREEN HALL TRUST**

**CONTENTS**

---

	<b>Page</b>
Legal and administrative information	1
Trustees' report	2
Statement of trustees responsibilities	3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 11

---

**GOLF GREEN HALL TRUST**

**LEGAL AND ADMINISTRATIVE INFORMATION**

---

<b>Charity number</b>	803278
<b>Principal address</b>	Golf Green Road Jaywick Clacton on Sea Essex CO15 2RH
<b>Trustee</b>	Mrs S Hobbs
<b>Committee</b>	Mrs S Hobbs - Chair Miss L Hempstead - Treasurer Mr A White - Secretary Mrs J Williams Mr A Studd Mrs J Barter Mr R Purdy Mr E Rous
<b>Independent examiner</b>	Mr A D Brown FCA TC Group 92 Station Road Clacton on Sea Essex CO15 1SG

## **GOLF GREEN HALL TRUST**

### **TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31 MARCH 2023**

---

#### **Structure, governance and management**

Under a deed dated 20 October 1989, the Golf Green Hall is held as a public charitable trust for the purposes of a village hall for the use of the inhabitants of Tendring District and the neighbourhood and visitors thereto.

The hall is managed by a committee of management who are elected at the Annual General Meeting.

#### **Objectives and activities**

There have been no changes in objectives since the last annual report.

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

#### **Achievements and performance**

During the winter months, the hall was hired on a Sunday for indoor boot sales; this raised £1,095. Also, for a while a group hired the hall to do wrestling lessons, but unfortunately they didn't have enough people interested to keep it going.

The hall is still popular for private parties and Roger hires it once a month for his private dances. Bingo surplus is down on last year, but hopefully with the lighter evenings Wednesday night will start to pick up. The jumble sales are going well making over £7,500. We would like to thank the Kurling Club that made a £1,000 donation and all those that have kindly made donations.

The largest single expense incurred during the year was a new lighting system, the strip lights previously used were no longer available and have been replaced with LED lighting which is brighter and cheaper to use; the total cost being £5,659. During the year the rent charged for the hall by Tendring District Council has increased from £12,000 to £13,400, however, the Trust benefits from a 75% discount under the C.A.R.O.S scheme reducing the charge in the accounts to £3,175. In addition a further rebate of £750 was received under a separate Government scheme as shown in Note 6 in the accounts.

#### **Financial review**

At 31 March 2023, the balance in the deposit account was £5,065, and of the current account was £14,935.

The Trust aims to reinvest into the upkeep and improvement of the hall and grounds for the benefit of the community. Any surplus is to be invested to obtain the highest rate of interest.

The total income for the year amounted to £31,206.

#### **Plans for future periods**

The surplus from the jumble sales will continue to be used for the improvement of the hall.

The trustees report was approved by the Board of Trustees.

S Hobbs

**Chairperson**

Dated: 6 July 2023

**GOLF GREEN HALL TRUST**

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2023***

---

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 and 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 the trust and of the incoming resources and application of resources of the the trust for that year.

In preparing these financial statements, 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the the trust 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 the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**GOLF GREEN HALL TRUST**

**INDEPENDENT EXAMINER'S REPORT**

**TO THE TRUSTEES OF GOLF GREEN HALL TRUST**

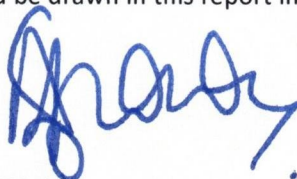
---

**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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements 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.



**A D Brown**

**Independent Examiner**

**TC Group**

92 Station Road

Clacton on Sea

Essex

CO15 1SG

10 July 2023

GOLF GREEN HALL TRUST

STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

---

		Unrestricted funds 2023 £	Total 2022 £
	Notes		
<b><u>Income and endowments from:</u></b>			
Donations and legacies	3	2,731	3,131
Other trading activities	4	27,417	21,736
Investments	5	11	-
Other income	6	1,047	3,943
<b>Total income</b>		<u>31,206</u>	<u>28,810</u>
<b><u>Expenditure on:</u></b>			
Charitable activities	7	<u>31,443</u>	<u>26,332</u>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(237)	2,478
Fund balances at 1 April 2022		<u>47,331</u>	<u>44,853</u>
<b>Fund balances at 31 March 2023</b>		<u><u>47,094</u></u>	<u><u>47,331</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

GOLF GREEN HALL TRUST

BALANCE SHEET

AS AT 31 MARCH 2023

---

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	10		24,759		26,992
<b>Current assets</b>					
Debtors	11	2,789		2,576	
Cash at bank and in hand		20,196		18,513	
		<u>22,985</u>		<u>21,089</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(650)</u>		<u>(750)</u>	
Net current assets			<u>22,335</u>		<u>20,339</u>
<b>Total assets less current liabilities</b>			<u>47,094</u>		<u>47,331</u>
<b>Income funds</b>					
Unrestricted funds			<u>47,094</u>		<u>47,331</u>
			<u>47,094</u>		<u>47,331</u>

The financial statements were approved by the Trustees on 6 July 2023

Mrs S Hobbs  
Chairperson

## 1 Accounting policies

### Charity information

Golf Green Hall Trust is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Golf Green Road, Jaywick, Clacton on Sea, Essex, CO15 2RG.

### 1.1 Accounting convention

The financial statements have been prepared in accordance with the the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice.

The the trust has taken advantage of the provisions in the SORP for charities applying not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the the trust 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 financial statements.

### 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 financial statements.

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

### 1.4 Incoming resources

Income is recognised when the the trust 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 the trust 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 the trust 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.

**1 Accounting policies**

**(Continued)**

**1.5 Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates.

Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	No charge
Fixtures and fittings	10% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

**1.7 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.

**2 Critical accounting estimates and judgements**

In the application of the the trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

GOLF GREEN HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

**3 Donations and legacies**

	<b>Unrestricted funds</b>	<b>Total</b>
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Donations and gifts	1,159	1,343
Legacies receivable	1,572	1,788
	<u>2,731</u>	<u>3,131</u>

**4 Other trading activities**

	<b>Unrestricted funds</b>	<b>Total</b>
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Fundraising events	27,417	21,736
	<u>27,417</u>	<u>21,736</u>

**5 Investments**

	<b>Unrestricted funds</b>	<b>Total</b>
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Interest receivable	11	-
	<u>11</u>	<u>-</u>

GOLF GREEN HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Other income

	Unrestricted funds	Total
	2023	2022
	£	£
Other income	297	193
Government grant income	-	3,000
Rent rebate	750	750
	<u>1,047</u>	<u>3,943</u>
	<u><u>1,047</u></u>	<u><u>3,943</u></u>

7 Charitable activities

	Total 2023	Total 2022
	£	£
Depreciation and impairment	2,233	2,481
Rent	3,175	3,000
Rates and water	757	408
Light and heat	4,449	2,772
Repairs and maintenance	7,653	6,138
Insurance	909	882
Cleaning	1,146	1,051
Motor and travel expenses	980	460
Printing, postage and stationery	331	320
Accountancy	512	750
Telephone	1,294	1,200
Sundry expenses	516	345
Wages and salaries	5,281	5,112
Purchases	2,207	1,413
	<u>31,443</u>	<u>26,332</u>
	<u><u>31,443</u></u>	<u><u>26,332</u></u>

GOLF GREEN HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

**8 Trustees**

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

**9 Employees**

No employee received employee benefits during the year (2022: none).

**10 Tangible fixed assets**

	Freehold land and buildings	Fixtures and fittings	Total
	£	£	£
<b>Cost</b>			
At 1 April 2022	4,665	58,492	63,157
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2023	4,665	58,492	63,157
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation and impairment</b>			
At 1 April 2022	-	36,165	36,165
Depreciation charged in the year	-	2,233	2,233
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2023	-	38,398	38,398
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Carrying amount</b>			
At 31 March 2023	4,665	20,094	24,759
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2022	4,665	22,327	26,992
	<u>          </u>	<u>          </u>	<u>          </u>

**11 Debtors**

	2023	2022
	£	£
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	2,789	2,576
	<u>          </u>	<u>          </u>

**12 Creditors: amounts falling due within one year**

	2023	2022
	£	£
Accruals and deferred income	650	750
	<u>          </u>	<u>          </u>