

WEST CLIFF (TENDRING) TRUST

England & Wales · Charity number 1001022

Details

Other names	THE WEST CLIFF (TENDRING) TRUST LIMITED, WEST CLIFF THEATRE CLACTON ON SEA
Status	Registered
Legal form	Charitable company
Company number	02002819
Registered	1990-11-23
Register	View on the Charity Commission register

Contact

Address	West Cliff Theatre Tower Road Clacton-On-Sea CO15 1LE
Phone	01255 4333 44
Email	secretary@westcliffclacton.co.uk
Website	www.westcliffclacton.co.uk

Activities

Objects: TO PROMOTE, MAINTAIN, IMPROVE AND ADVANCE EDUCATION, PARTICULARLY BY THE PRODUCTION OF EDUCATIONAL PLAYS AND THE ENCOURAGEMENT OF THE ARTS, INCLUDING THE ARTS OF DRAMA, MIME, DANCE, SINGING AND MUSIC AND TO FORMULATE, PREPARE AND ESTABLISH SCHEMES THEREFORE PROVIDED THAT ALL OBJECTS OF THE ASSOCIATION SHALL BE OF A CHARITABLE NATURE

Activities: We promote education, training and entertainment through performances of live shows and arts displays.

Classification

- **How:** Makes Grants To Individuals, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** IN PRACTICE TENDRING DISTRICT
- Essex

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£938,914	£919,835	£2,545,277	3
2023-09-30	£956,441	£915,870	£2,526,198	3
2022-09-30	£736,799	£870,552	£2,485,627	3
2021-09-30	£474,299	£318,445	-	-
2020-09-30	£388,872	£462,082	-	-

Trustees

Name	Role	Appointed
NORMAN JACOBS	Chair	
Brian David Markham		2018-04-23
Christine Lesley Warwick		2025-09-01
Chyanne Alice Payne		2020-08-25
David Clark		2023-05-16
David John Clark		2023-05-16
Di-onne Jane Holloway		2020-12-08
Geoffrey Alfred Wiggins		2019-04-16
KEITH JOHN HARRIS		
Ralph White-Robinson		2020-02-18
Terry David Mills		2014-11-13

WEST CLIFF (TENDRING) TRUST

England & Wales - Charity number 1001022

Accounts

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

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WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE TRUST, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

Trustees

N Jacobs, Chairman
D Clark, Secretary
J P Proctor (appointed 17 October 2023)
D J Clark
K Harris
C Payne
B Markham, Treasurer
T Mills
R White-Robinson
G Wiggins
D Holloway

Company registered number 2002819 (England & Wales)

Charity registered number 1001022

Registered office

Tower Road
Clacton on Sea
Essex
CO15 1LE

Company secretary D Clark

Accountants

Griffin Chapman
Chartered Accountants
4 & 5 The Cedars
Apex 12
Old Ipswich Road
Colchester
Essex
CO7 7QR

Bankers

Barclays Bank
44 Station Road
Clacton on Sea
Essex
CO15 1RZ

CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Cambridge & Counties Bank
Charnwood Court
58 New Walk
Leicester
LE1 6TE

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE TRUST, ITS TRUSTEES AND ADVISERS
(CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

Santander
7th Floor
No 4, St Pauls Square
Liverpool
L3 9SJ

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

CHAIRMAN'S STATEMENT
FOR THE YEAR ENDED 30 SEPTEMBER 2024

The chairman presents his statement for the year.

We celebrated our 130th anniversary in 2024, and it was heartening to see audience numbers continuing to exceed pre-COVID levels with the resulting high levels of Box Office income.

Future bookings look promising as we continue to broaden the appeal of the West Cliff Theatre. We have been very active in promoting the theatre through various channels, including our brochure, poster advertising, website, and social media presence, as well as TV and radio. This comprehensive marketing effort has played a major role in keeping the public informed. Membership and followers of our Facebook, Instagram, X feed, and YouTube channel have continued to grow, with many performers using these platforms to promote their shows.

As a result, our audience base is expanding, attracting people from all parts of Essex, particularly Mid Essex areas like Chelmsford, Witham, and Braintree, as well as from further afield, including London, Cambridge, and Norfolk.

While it is pleasing to report that our income is steadily rising, we also face increasing operating costs, including spiralling energy expenses, maintenance for our nearly 100 year old building as well as the need to upgrade technical and audience facilities to meet health and safety requirements and other relevant legislation.

In the past year, we have undertaken several significant projects, such as repairing and redecorating the building's exterior, completely refurbishing the storage and utility area behind the Stage Door Bar and refurbishing the backstage toilets. Additionally, we redecorated the foyer, including a new "History Wall" to celebrate our 130th anniversary.

Despite the expenses these works have entailed, it is gratifying to report that, in addition to Box Office income, we have benefitted from increased sales from our Charity Shop, Second Act, while the Friends of the West Cliff have made valuable contributions throughout the year.

Our goal remains to provide a first-rate venue for visiting professional artistes and companies. Our dedicated army of Volunteers and Friends play a crucial role in this, and it is always satisfying to note that one of the most common comments on our social media pages and on TripAdvisor is how friendly, helpful, and informative our Front of House volunteers are. Visiting professional artists and companies consistently express their appreciation for the warm welcome, atmosphere, and technical expertise our volunteers provide, often rating us among the best venues they have ever performed in.

We must also acknowledge our three full-time staff - our Manager, Box Office, and Admin support staff - who contribute significantly to the theatre's success.

Among our professional shows, special mention should be made of our Summer Season, the longest-running Summer Season anywhere in the U.K., having begun in 1894. Additionally, we held a special concert during the year to commemorate our first patron, the late Roy Hudd, with all proceeds going towards a statue being built in his memory.

While hosting top-class professional shows, we are also keenly aware of our role as a community theatre. We continue to support local organisations by providing theatre space for amateur theatrical, musical, band, and dance companies, as well as meeting space in the bar for various groups. In this context, we are particularly proud of our own group, the West Cliff Performers. Supporting local groups will continue to be a priority for us.

We take pride in our involvement with young people in the area, encouraging local schools and colleges to use our theatre to provide both front and backstage education and experience to their students.

As always, I would like to thank the Trustees, Staff, Volunteers, and Friends for their continued support of the Theatre and for the tremendous enthusiasm and hard work they put in to keep the West Cliff Theatre a vital and active part of the local community.

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

CHAIRMAN'S STATEMENT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

I am extremely proud to be involved with an organisation that brings so much entertainment, education, and reward to those directly involved, the local community, and many others from further afield. The challenge will remain in future years, but I am more confident than ever that we will rise to it and continue to go from strength to strength.

Norman Jacobs - Chairman

Date:

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2024

The Trustees, who are also Directors for the purposes of Company Law, present their annual report together with the financial statements of the West Cliff (Tendring) Trust for the year 1 October 2023 to 30 September 2024. The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Trust qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

The Trust also trades under the names West Cliff Theatre Clacton-on-Sea.

Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities and exercising their duties.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The West Cliff (Tendring) Trust, "The Trust", is a company limited by guarantee and governed by its Memorandum and Articles of Association. It was registered as a Charity with the Charity Commission on 23rd November 1990.

Appointment of Trustees

The Memorandum allows for between 3 and 12 Trustees. Throughout the financial year there were 11 voting Trustees.

Trustees are appointed by the Board of Trustees having been duly proposed and seconded. There are no externally nominated Trustees.

At the AGM one third of Trustees for the time being retire from office. If their number is not a multiple of three then the nearest number to one third retire. The Trustees who retire are those who have been longest in office since their last election or appointment. A retiring Trustee is eligible for re-election.

Officers are also appointed at the AGM. The Chairman, Vice Chairman (if there is one), Honorary Secretary and the Honorary Treasurer are appointed from Trustees and have a vote.

Trustee Induction

Each Trustee is normally responsible for a particular area of operation and potential Trustees are approached with this in mind.

The Chairman, Secretary and other Trustees assist with the general induction of new Trustees and add their own expertise to the selection and induction process.

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

Organisation

The Trust meets at least 6 times a year to conduct all current general business. In addition, the Officers and identified Trustees meet with the Theatre Manager on a regular basis to manage the day-to-day operations. This group is called the Management Team and is mandated to conduct this business by the Board of Trustees.

A Trustee who is nominated as Volunteer Co-ordinator has overall responsibility for the management and training of all Front of House volunteer staff. The operation of performances is managed by groups of Front of House and Duty Managers all of whom attend training sessions in the safe operation of the Theatre and its policies including those in respect of young and disadvantaged people.

Theatre Manager and Paid Staff

The Trust employs a full time Theatre Manager responsible to the Board and line managed by the Honorary Secretary and Chairman jointly. The Theatre Manager deals with all day-to-day operational matters such as bookings, administration and publicity. He is assisted by a Box Office Manager and an Administration & Box Office Assistant.

Youth Activities

The Trust has at the forefront of its rationale an objective to involve, entertain and train young people. We believe that we have a duty to expose the young to live theatre and stage use. We consider it to be an important extension to community life and experience and is at the forefront of our philosophy.

The West Cliff Theatre also runs two performing arts groups - the West Cliff Performers and the West Cliff Young Performers. Both these groups meet on a Monday and Wednesday evening, the younger ones (11-16 years) at 6-30pm and the adult group from 7-30 to 9-30pm.

In our July concert both groups will join together.

The groups are non-selective and have members with medical and learning difficulties. The West Cliff Performers normally perform one or two shows a year and take part in other shows as well as undertaking publicity and promotion work for the Theatre. Many of these young people would not normally have such opportunities and, we believe, benefit greatly from the experience.

Members of our Performers' Group come from a variety of backgrounds. We are delighted that some go on to have a long-term relationship with the Theatre in a volunteer capacity and a few become involved in Theatre as a career both on stage and technically. To give some financial assistance to these young people who leave the West Cliff to take up further studies in theatre, it was decided to create the MAF award, in memory of our late chairman, Mike A Freeman. A show is organised to raise funds every two years, showcasing the best of young talent throughout the Tendring district. It is staffed, produced, directed and performed by local youngsters from the Tendring area.

Another very encouraging aspect is the recruitment of young aspiring technical staff. Technicians are always at a premium and we continue to attract several young people who have expressed an interest in the technical side of operations. These recruits are trained in the basics of theatre operation and safety and put to work under the supervision of a "buddy" until they are of an age and experience when they take up duties in their own right.

Local Educational Links

The theatre continues to maintain strong partnerships with Tendring Schools and Colleges. Our partners include the Holland Park Primary School and Alton Park Junior School who utilise the West Cliff theatre regularly to show their abilities to our community. We also continue to support local dance schools, including The Company, The Debbie Millar School of Dance and Theatretrain.

WEST CLIFF (TENDRING) TRUST
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

Our Theatre Manager is local member of a steering group for the LCEP (Local Cultural Education Partnership) which we hope will be able to provide further support to local schools via this initiative in the future.

In the 2025 calendar, the Theatre has managed to commission a professional touring event 'The Scottish Play' (Macbeth) which is a current GCSE English studied text. The Manager has engaged with a number of local secondary schools within a 20 mile radius to support students understanding of the play by enhancing the synergy between live theatre and education.

Community Links

The West Cliff Theatre has been at the heart of the Tendring Community since the Trust was formed in 1985 to take over the running of the Theatre from Tendring District Council and turn it into an all-year round theatre not just open for four months in the Summer. The venue continues to be an important facility for groups including the local Rotary Club, Clacton Musical Theatre Society, Clacton Amateur Dramatic Society, Tendring Brass Band, West Bergholt Concert Band and the Friends of the West Cliff with their weekly fund-raising events. Many of these groups use the West Cliff as their base and others on a more casual basis. We continue to extend our community work in partnership with the Arts Council England, Tendring Community Voluntary Services and Tendring District Council

Visual Arts

As part of the remit of the Trust to cater for all aspects of the performing and visual arts, the Friends of the West Cliff Theatre operate, on behalf of the Trust, an art gallery. This space mounts at least 10 exhibitions a year showing work from local and regional artists, photographers and crafts people. Admission is free to all members of the public.

Risk Management

The safety of the public, performers and staff is paramount in the operation of The West Cliff Theatre and in particular the well-being of the young and vulnerable members of our society. To this end the Trust has formulated a series of plans that set out their policies on these topics. They include:

- Emergency evacuation procedures coupled with comprehensive training sessions leading to an acknowledgement of competence. Compulsory for all our staff.
- Policy on Disclosure and Barring Service (previously CRB) with checks for some volunteers and employees likely to come into contact with minors and other vulnerable persons.
- Child Protection & Safeguarding Policies
- Strict control of and testing all ladders, platforms, hanging and suspension equipment and winches and training in their use
- Portable appliance testing (PAT Testing) and Fixed Installation Testing (FIT) of all Trust owned equipment.
- Gas, Electricity and Fire Equipment installations are inspected annually by Specialist Firms.
- Adherence to COSHH regulations.
- Health & Safety and Equal Opportunities policies.

Nominated Trustees responsible for Child Protection & Safeguarding and Health and Safety review the policies in conjunction with the Theatre Manager.

In this way the Trust is able to evaluate and mitigate those risks that they encounter and minimise the impact they may have upon the organisation and the Public. Risk analysis is carried out on a rolling programme.

WEST CLIFF (TENDRING) TRUST
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

OBJECTIVES AND ACTIVITIES

The objectives of the Charity are to promote an interest in live theatre and the visual arts through performances and exhibitions and to make this available to all members of the community and beyond and also to ensure the future of the venue so that this work can continue.

In particular the Trust aims to foster the involvement of our young people and to make all our facilities and resources available to them. There are many layers to this aspect and they include our thriving Dance, Drama and Performing Arts Groups and new works by local young authors and performers. We maintain strong links with local schools and encourage the less advantaged members of our community.

In summary the Charity's whole objective is to make the venue available to all who wish to use it and to provide quality and varied entertainment to give our patrons the widest possible live theatre experience, to promote arts education and support local tourism.

Friends' Group

Shortly after its formation, the Trust set up a group to organise fund raising called the "Friends of the West Cliff Theatre". The Friends ask for a small subscription in exchange for involvement and support of the Theatre. The Friends Committee continues to promote its trips, social events and fundraising activities and currently has in excess of 600 members. The Committee meet regularly at the Theatre and elect their own Committee Officers.

In 2023-2024, the Friends raised £46,504 and after settling liabilities for the Friends events and excursions, £26,000 was able to be reinvested into the theatre for building and technical improvements, up from £22,000 in 2023-24.

The Friends meet for business and social reasons at least once a month and run a comprehensive and inclusive programme of events throughout the year for the theatre supporters. The Chairman of the Friends attends Trust meetings ex officio but is not a voting member of the Trust.

Other Fund-Raising Activities

Our charity shop, "Second Act", which is overseen by a Trustee and staffed by volunteers, provides another much-needed source of funding. This raised over £34,283 during the 2023-24 financial year a significant increase from £27,839 in 2022-2023. These vital funds are in addition to the Friends Group fundraising and are due to the generosity of donors and the creativity and enthusiasm of those who run the shop.

The theatre continues to make use of the car parking facility during non-show periods and implements small fees for users. The car park realised an additional income of just over £23,000 for the theatre during this financial year.

Volunteers

Most of the operational functions of the theatre are carried out by volunteers, in particular the support of performances in Front of House and Technicians' roles. Those involved will each have undertaken a general induction into the ways of the Theatre and then, with other Front of House and Technician Volunteers, attend a series of training evenings and events to refine their knowledge and keep them up to date with new regulations. Their progress in training is recorded and there is a progressive advancement system that leads to further responsibility to the level of Front of House Management.

Other volunteers carry out routine building maintenance, plan events and contribute to the creation and distribution of support and publicity material.

WEST CLIFF (TENDRING) TRUST
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

Longer Term Strategy

Despite the celebrations of last year, the Trustees planned and budgeted for a reduction in both footfall and sales income, within the difficult economic climate. That said, the Trustees are incredibly pleased to report that the decline was less severe than expected and that for the 2023-24 financial year, over 34,500 tickets were sold and over £735,000 was generated by ticket sales. The Trustees also managed to undertake a number of planned improvements works within the theatres Front of House area. The Trustees have started to plan for significant investment in the main auditorium and significant investment in reducing or carbon footprint and reducing our energy consumption over the next few years. These plans will require significant investment and will continue to be reliant on maintaining the high levels of audience engagement for our shows and maximising the successes of other income streams such as the fantastic fund-raising efforts of the Friends, the Charity Shop and the Car Park facility.

Among the challenges we face are the requirements to continue to upgrade our facilities to conform to ever more stringent regulations, ensure our Theatre remains modern and accessible and to ensure the continuity and succession of Trustees, Officers and Volunteers.

ACHIEVEMENTS AND PERFORMANCE

Achievements

Our greatest achievement remains that after more than 39 years of Trust management the venue is still open and providing more entertainment and more community activity than at any point in its 130-year history. We still hold our Annual Variety Summer Season, the longest running Summer Season in the whole of the UK, having begun in 1894. At the same time the technical facilities and the accessibility for the less able have been brought up to current standards for the benefit of all users.

Added Value

We believe that by continuing to invest and improve the venue and available facilities we add value to the Community we serve. This is the driving force behind all our activities. We maximise income from associated activities such as the bar concession, car park, retail sales and merchandising. We ensure there is no Trust asset that does not contribute to the income of the organisation.

FINANCIAL REVIEW

For many years the Trust has recognised that maintaining cash flow and reserves is the key to our long-term survival and all concerned ensure that we maintain a policy of financial prudence. This places great reliance on the Trustees, the Friends and all our volunteers to ensure that if any project can be completed or partially completed using our own resources, we must do so as far as possible.

Although overall ticket sales were down for the 2023-24 financial year, the Trustees had strategically expected and adjusted plans for this small downturn in charitable income, however, the Trust eventually exceeded its budgeted income for the year in all four of its key income streams. Ticket sales, the Friends charitable fundraising, the Charity Shop – Second Act and carparking revenues. The increase in these four areas alone, realised an additional £45,000 in our accounts.

In addition, the Trustees continue to see small increases in benefactor donations towards the maintenance and improvement to our building.

As at the year end point for these accounts, our pre-sold tickets for the new financial year number 6,942 individual tickets and total £179,108, this is an increase on the previous year of 169 tickets totalling an increase of £13,954.

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

The Trustees actively monitor their agreed annual budget against actuals and have increased its NET value by £23,632. The Trustees continue to prioritise its available funding against a continual plan for refurbishment and modernisation of the aging buildings, whilst delivering a high quality, inclusive and balanced programme of entertainment.

Our reserves remain healthy, and in accordance with the requirements of the Charity Commissioners, we re-valued our Freehold Property in August 2022. This revaluation brings our Balance Sheet tangible assets to £2,330,612.

Reserves

The Charity has a reserves policy of holding around 12 months of staff salaries and property overheads as a prudent amount to have in hand. In the current year this is represented by Net Current Assets of £214,655 which currently represents 16 months running costs.

Our reserves of cash, shown as £417,919 are largely held in interest-bearing accounts and support our ongoing cash flow needs. These cash reserves include advance ticket sales of £179,108 which is included in current liabilities. The revaluation reserve of £2,234,849 is not readily accessible and can only be realised on disposal of the freehold property.

There are no known exceptional financial demands except for the risk of a major structural or equipment failure.

Financial Software

The Trust operates and administers its accounts on the Sage Accounting System. This, in conjunction with the Spektrix box office software is used to transact our ticket sales, provides more timely, detailed and accurate financial information for the management of the Trust's activities. The Trust has appointed a part time, experienced and qualified bookkeeping clerk to manage and maintain the Sage accounting software and has a trained and experienced box office team to manage and maintain the box office software.

Oversight and management of our IT systems and infrastructure, including firewalls and cyber security is outsourced to an independent IT specialist consultancy company.

Investment Policy

Our investment policy is to deposit reserves and other funds not required for day-to-day operations in interest-bearing accounts with authorised financial institutions that are covered by the Financial Services Compensation Scheme (FSCS).

TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and regulations.

Under Company (and Charity) Law the Trustees are required to prepare a statement of accounts for each financial year which gives a true and fair view of the state of affairs of the Charitable Company at the end of the financial year and of the incoming resources and application of resources in the year. In preparing the statements of account, the Trustees are required to:-

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the statement of accounts;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the

WEST CLIFF (TENDRING) TRUST
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

Charitable Company will continue its operations.

The Trustees are responsible for keeping proper records which disclose with reasonable accuracy at any time the financial position of the Charitable Company at that time and to enable the Trustees to ensure that any statement of account prepared by them complies with the Companies Act 2006.

They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

N Jacobs
Chair of Trustees
Date:

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2024

Independent examiner's report to the Trustees of West Cliff (Tendring) Trust ('the Trust')

I report to the charity Trustees on my examination of the accounts of the Trust for the year ended 30 September 2024.

Responsibilities and basis of report

As the Trustees of the Trust (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Trust are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Trust's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Trust as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

This report is made solely to the Trust'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 Trust'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 Trust and the Trust's Trustees as a body, for my work or for this report.

Signed:

Dated:

Thomas Maddocks

FCA FMAAT

Griffin Chapman

Chartered Accountants

4 & 5 The Cedars

Apex 12

Old Ipswich Road

Colchester

Essex

CO7 7QR

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

	Note	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Income from:				
Donations and legacies	3	60,414	60,414	57,167
Charitable activities	4	829,110	829,110	862,083
Other trading activities	5	34,283	34,283	27,839
Investments	6	15,107	15,107	9,352
Total income		938,914	938,914	956,441
Expenditure on:				
Charitable activities:	7			
Other charitable activities		919,835	919,835	915,870
Total expenditure		919,835	919,835	915,870
Net movement in funds		19,079	19,079	40,571
Reconciliation of funds:				
Total funds brought forward		2,526,198	2,526,198	2,485,627
Net movement in funds		19,079	19,079	40,571
Total funds carried forward		2,545,277	2,545,277	2,526,198

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

The notes on pages 18 to 30 form part of these financial statements.

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)
REGISTERED NUMBER: 2002819 (England & Wales)

BALANCE SHEET
AS AT 30 SEPTEMBER 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	12	2,330,612	2,335,165
		<u>2,330,612</u>	<u>2,335,165</u>
Current assets			
Stocks	13	610	610
Debtors	14	14,040	6,456
Cash at bank and in hand		414,620	410,361
		<u>429,270</u>	<u>417,427</u>
Creditors: amounts falling due within one year	15	(214,605)	(226,394)
Net current assets		<u>214,665</u>	<u>191,033</u>
Total assets less current liabilities		<u>2,545,277</u>	<u>2,526,198</u>
Net assets excluding pension asset		<u>2,545,277</u>	<u>2,526,198</u>
Total net assets		<u><u>2,545,277</u></u>	<u><u>2,526,198</u></u>
Charity funds			
Restricted funds	17	-	-
Unrestricted funds			
General funds	17	310,428	291,349
Revaluation reserve	17	2,234,849	2,234,849
Total unrestricted funds	17	<u>2,545,277</u>	<u>2,526,198</u>
Total funds		<u><u>2,545,277</u></u>	<u><u>2,526,198</u></u>

The Trust was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)
REGISTERED NUMBER: 2002819 (England & Wales)

BALANCE SHEET (CONTINUED)
AS AT 30 SEPTEMBER 2024

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

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

.....
N Jacobs
Chair of Trustees
Date:

The notes on pages 18 to 30 form part of these financial statements.

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net cash used in operating activities	(1,125)	69,616
	<hr/>	<hr/>
Cash flows from investing activities		
Bank deposit interest	15,107	9,352
Purchase of tangible fixed assets	(9,723)	(5,519)
	<hr/>	<hr/>
Net cash provided by investing activities	5,384	3,833
	<hr/>	<hr/>
Cash flows from financing activities		
	<hr/>	<hr/>
Net cash provided by financing activities	-	-
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	4,259	73,449
Cash and cash equivalents at the beginning of the year	410,361	336,912
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	414,620	410,361
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 18 to 30 form part of these financial statements

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

1. General information

West Cliff (Tendring) Trust is a company limited by guarantee, registered in England and Wales, registration number 2002819. The address of the registered office is Tower Road, Clacton on Sea, Essex CO15 1LE. It is also a registered charity number registration number 1001022. Further details are included in the Trustees' Report.

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 Companies Act 2006.

West Cliff (Tendring) Trust 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 as the trustees are of the view that the charity will continue in operational existence for the foreseeable future, and no material uncertainties exist.

They have considered the closing position of the charity at 30 September 2024 showing strong positive levels of cash, net current assets, unrestricted funds and have carefully considered budgeted plans for future periods.

2.3 Income

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

Donations are recognised on a receivable basis (where there are no performance related conditions) where the receipt is probable and the amount can be reliably measured.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

Certain types of income are shown in the Statement of financial activities as follows:

Hire fees represent a charge for hire of the Theatre for use by a third party. The Theatre retains its hire fee and related share of overheads from the box office relating to the event, the balance of the box office being paid over to the hirer.

Box office income received from shows where the Theatre is responsible for paying performers is shown gross of those and other related show costs, these cost being reflected separately under costs

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

2. Accounting policies (continued)

2.3 Income (continued)

of charitable activities.

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. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

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

The charity falls within the scope of partial exemption for VAT. Input VAT that cannot be reclaimed is shown as blocked input VAT in the revenue account.

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Trust; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the revaluation model, tangible fixed assets whose fair value can be measured reliably shall be carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Revaluations are made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting date.

Fair values are determined from market-based evidence by appraisal that is normally undertaken by professionally qualified valuers. If there is no market-based evidence of fair value because of the specialised nature of the tangible fixed asset and it is rarely sold, except as part of a contributing business, a Trust may need to estimate fair value using an income or depreciated replacement cost approach.

Gains and losses on revaluation are recognised in the Statement of financial activities, with a separate revaluation reserve being shown in the Statement of funds note.

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

2. Accounting policies (continued)

2.7 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Freehold property	-	not depreciated
Plant and machinery	-	33% on reducing balance
Fixtures and fittings	-	15% on reducing balance
Computer equipment	-	33% on reducing balance

2.8 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.9 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.

2.10 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.

2.11 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 Trust 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.

2.12 Financial instruments

The Trust 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.

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

2. Accounting policies (continued)

2.13 Pensions

The Trust operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Trust to the fund in respect of the year.

2.14 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 Trust and which have not been designated for other purposes.

3. Voluntary income

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Donations			
Friends of the West Cliff	46,504	46,504	43,575
Other donations and gift aid	13,910	13,910	13,592
Subtotal detailed disclosure	<u>60,414</u>	<u>60,414</u>	<u>57,167</u>
Total 2024	<u>60,414</u>	<u>60,414</u>	<u>57,167</u>
<i>Total 2023</i>	<u>57,167</u>	<u>57,167</u>	

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

4. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Kiosk sales	37,952	37,952	33,629
Merchandising	1,182	1,182	547
Box Office sales	759,582	759,582	802,612
Bar and concessions	7,375	7,375	6,900
Car parking	23,019	23,019	18,395
	<u>829,110</u>	<u>829,110</u>	<u>862,083</u>
<i>Total 2023</i>	<u>862,083</u>	<u>862,083</u>	

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Charity shop: sale of donated goods	34,283	34,283	27,839
	<u>27,839</u>	<u>27,839</u>	
<i>Total 2023</i>	<u>27,839</u>	<u>27,839</u>	

6. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Bank interest	15,107	15,107	9,352
	<u>9,352</u>	<u>9,352</u>	
<i>Total 2023</i>	<u>9,352</u>	<u>9,352</u>	

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

6. Investment income (continued)

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Total 2024 £	<i>Total 2023 £</i>
Charitable Activities	919,835	919,835	915,870
<i>Total 2023</i>	<u>915,870</u>	<u>915,870</u>	

Summary by expenditure type

	Staff costs 2024 £	Depreciation 2024 £	Other costs 2024 £	Total 2024 £	<i>Total 2023 £</i>
Charitable Activities	74,466	14,276	831,093	919,835	915,870
<i>Total 2023</i>	<u>69,853</u>	<u>13,464</u>	<u>832,553</u>	<u>915,870</u>	

8. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Charitable Activities	919,835	919,835	915,870
<i>Total 2023</i>	<u>915,870</u>	<u>915,870</u>	

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Theatre 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Staff costs	74,466	74,466	69,853
Depreciation	14,276	14,276	13,464
Purchases of kiosk sales	17,466	17,466	17,819
Performers and other show costs	467,182	467,182	497,526
Gift Vouchers purchased/redeemed and commission	3,296	3,296	638
Friends fundraising costs	23,407	23,407	28,697
Light and heat	13,409	13,409	11,456
Charity shop overheads	3,150	3,150	3,000
Rates and water	1,006	1,006	2,270
Waste disposal	1,516	1,516	1,696
Repairs and maintenance	46,176	46,176	30,685
Technical	719	719	189
Insurance	19,375	19,375	17,044
Cleaning	13,540	13,540	12,979
Performing rights	18,868	18,868	19,087
Printing postage and stationery	3,699	3,699	4,082
Advertising	47,069	47,069	31,547
Website and computer costs	22,066	22,066	24,218
Telephone	2,735	2,735	2,508
Licences and related costs	467	467	1,334
Bank and credit card charges	15,072	15,072	14,780
General expenses	3,872	3,872	1,044
Training	600	600	156
Loss due to fraud	-	-	13,189
Blocked input VAT	95,919	95,919	85,213
Accountancy and bookkeeping	10,484	10,484	11,396
	<u>919,835</u>	<u>919,835</u>	<u>915,870</u>
<i>Total 2023</i>	<u>915,870</u>	<u>915,870</u>	

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

9. Independent examiner's remuneration

	2024	<i>2023</i>
	£	£
Fees payable to the Trust's independent examiner for the independent examination of the Trust's annual accounts	2,150	<i>1,975</i>

10. Staff costs

	2024	<i>2023</i>
	£	£
Wages and salaries	72,341	<i>67,975</i>
Social security costs	886	<i>727</i>
Contribution to defined contribution pension schemes	1,239	<i>1,151</i>
	74,466	<i>69,853</i>

The average number of persons employed by the Trust during the year was as follows:

	2024	<i>2023</i>
	No.	No.
Administration staff	3	<i>3</i>

No employee received remuneration amounting to more than £60,000 in either year.

The Charity has paid £1,791 (2023: £1,968) in the year to D Holloway, a Trustee, in respect of stage management and box office cover fees. The charity has paid £2,850 (2023: £2,830) to K Harris, a Trustee, for the provision of light and sound services in the year. The fees have been paid under formal agreements for the provision of these services and are not in relation to their roles as Trustees.

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 30 September 2024, no Trustee expenses have been incurred (2023 - £NIL).

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

12. Tangible fixed assets

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation					
At 1 October 2023	2,286,378	5,009	300,040	17,388	2,608,815
Additions	-	-	9,723	-	9,723
At 30 September 2024	<u>2,286,378</u>	<u>5,009</u>	<u>309,763</u>	<u>17,388</u>	<u>2,618,538</u>
Depreciation					
At 1 October 2023	19,385	1,668	236,308	16,289	273,650
Charge for the year	-	1,113	12,798	365	14,276
At 30 September 2024	<u>19,385</u>	<u>2,781</u>	<u>249,106</u>	<u>16,654</u>	<u>287,926</u>
Net book value					
At 30 September 2024	<u><u>2,266,993</u></u>	<u><u>2,228</u></u>	<u><u>60,657</u></u>	<u><u>734</u></u>	<u><u>2,330,612</u></u>
At 30 September 2023	<u><u>2,266,993</u></u>	<u><u>3,341</u></u>	<u><u>63,732</u></u>	<u><u>1,099</u></u>	<u><u>2,335,165</u></u>

The freehold property value was considered by Trustees as at 30 September 2024, and they deem there has been no material change in the value.

The Trust has adopted a policy of revaluation for tangible fixed assets. Had these assets been measured at historic cost, the carrying values would have been as follows:

	2024 £	2023 £
Freehold property	<u><u>51,529</u></u>	<u><u>51,529</u></u>

13. Stocks

	2024 £	2023 £
Finished goods and goods for resale	<u><u>610</u></u>	<u><u>610</u></u>

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

14. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	536	1,200
Prepayments and accrued income	13,504	5,256
	14,040	6,456
	14,040	6,456

15. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	11,239	35,702
Other taxation and social security	2,083	1,713
Accruals and deferred income	201,283	188,979
	214,605	226,394
	214,605	226,394

	2024 £	2023 £
Deferred income at 1 October 2023	165,154	162,536
Resources deferred during the year	179,108	165,154
Amounts released from previous periods	(165,154)	(162,536)
	179,108	165,154
	179,108	165,154

Deferred income relates to ticket sales in advance.

16. Financial instruments

	2024 £	2023 £
Financial assets		
Financial assets measured at fair value through income and expenditure	414,620	410,361
	414,620	410,361
	414,620	410,361

Financial assets measured at fair value through income and expenditure comprise bank and cash balances.

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

17. Statement of funds

Statement of funds - current year

	Balance at 1 October 2023 £	Income £	Expenditure £	Balance at 30 September 2024 £
Unrestricted funds				
General funds	291,349	938,914	(919,835)	310,428
Revaluation reserve	2,234,849	-	-	2,234,849
	<u>2,526,198</u>	<u>938,914</u>	<u>(919,835)</u>	<u>2,545,277</u>

Statement of funds - prior year

	<i>Balance at 1 October 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 30 September 2023 £</i>
Unrestricted funds				
General funds	250,778	956,441	(915,870)	291,349
Revaluation reserve	2,234,849	-	-	2,234,849
	<u>2,485,627</u>	<u>956,441</u>	<u>(915,870)</u>	<u>2,526,198</u>

18. Summary of funds

Summary of funds - current year

	Balance at 1 October 2023 £	Income £	Expenditure £	Balance at 30 September 2024 £
General funds	<u>2,526,198</u>	<u>938,914</u>	<u>(919,835)</u>	<u>2,545,277</u>

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

18. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 October 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 30 September 2023</i>
	£	£	£	£
General funds	2,485,627	956,441	(915,870)	2,526,198

19. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024	Total funds 2024
	£	£
Tangible fixed assets	2,330,612	2,330,612
Current assets	429,270	429,270
Creditors due within one year	(214,605)	(214,605)
Total	2,545,277	2,545,277

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023</i>	<i>Total funds 2023</i>
	£	£
Tangible fixed assets	2,335,165	2,335,165
Current assets	417,427	417,427
Creditors due within one year	(226,394)	(226,394)
Total	2,526,198	2,526,198

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

20. Reconciliation of net movement in funds to net cash flow from operating activities

	2024	2023
	£	£
Net income for the period (as per Statement of Financial Activities)	19,079	40,571
Adjustments for:		
Depreciation charges	14,276	13,464
Bank interest received	(15,107)	(9,352)
Increase in debtors	(7,584)	(2,381)
Increase/(decrease) in creditors	(11,789)	27,314
Net cash provided by/(used in) operating activities	(1,125)	69,616

21. Analysis of cash and cash equivalents

	2024	2023
	£	£
Cash in hand	414,620	410,361
Total cash and cash equivalents	414,620	410,361

22. Analysis of changes in net debt

	At 1 October 2023	Cash flows	At 30 September 2024
	£	£	£
Cash at bank and in hand	410,361	4,259	414,620
	410,361	4,259	414,620

WEST CLIFF (TENDRING) TRUST

England & Wales - Charity number 1001022

Accounts

Registered number: 2002819 (England & Wales)
Charity number: 1001022

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2022

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

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WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE TRUST, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

Trustees	N Jacobs, Chairman I Tracey, Secretary I Cartland K Harris C Hooks B Markham, Treasurer (from 30 December 2022) T Mills R White-Robinson G Wiggins J Wicks, Treasurer (to 30 December 2022) (resigned 30 December 2022) D Holloway
Company registered number	2002819 (England & Wales)
Charity registered number	1001022
Registered office	Tower Road Clacton on Sea Essex CO15 1LE
Company secretary	I Tracey
Accountants	Griffin Chapman Chartered Accountants 4 & 5 The Cedars Apex 12 Old Ipswich Road Colchester Essex CO7 7QR
Bankers	Barclays Bank 44 Station Road Clacton on Sea Essex CO15 1RZ CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ Cambridge & Counties Bank Charnwood Court 58 New Walk Leicester LE1 6TE

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE TRUST, ITS TRUSTEES AND ADVISERS
(CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Santander
7th Floor
No 4, St Pauls Square
Liverpool
L3 9SJ

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

CHAIRMAN'S STATEMENT
FOR THE YEAR ENDED 30 SEPTEMBER 2022

The chairman presents his statement for the year.

This is the first year since 2019-2020 that we have been able to stage a full programme; the previous two years having seen us closed for much of the time due to COVID-19.

Since October 2021, we have seen audience numbers continue to grow and by the end of the year were even beginning to exceed pre-COVID-19 levels with future bookings continuing to rise as we have continued to develop our programme of broadening the appeal of the West Cliff and have been very active in promoting the theatre through our brochure, poster advertising, website and social media presence. This has played a major role in bringing the latest news to the attention of the public. Membership and followers of our Facebook and Instagram pages, our Twitter feed and our YouTube channel have continued to grow, resulting in a growing number of our audience coming from all parts of Essex, particularly from Mid Essex around the Chelmsford, Witham and Braintree areas, as well as from further afield, e.g., London and Norfolk.

The full closure of the Theatre in the previous two years along with periods of socially distanced opening seriously affected our income, which was further exacerbated by the fact that our Charity Shop (Second Act) was also closed for much of the period and The Friends were unable to meet to organise any large-scale fundraising activities.

The re-opening of the Charity Shop and the resumption of Friends' activities, along with increasing sales at the Theatre, has enabled us to remain financially viable. As a result of this we were able to resurrect our long-deferred project to extend the Ladies' Toilets. The work was completed in April 2022, with the toilets proving to be a great success and a much-needed improvement to the facilities we offer our patrons.

The Trust has also benefitted from a number of donations and support from our community stakeholders, in particular, we received two large legacy donations totalling £60,000.

Returning to full-time operation has been very challenging and has placed an enormous burden on our Manager and Box Office Staff and we owe them an enormous debt of gratitude. Thanks to them, we staged a full programme of shows and have a full programme arranged for the coming year and beyond.

It is, as always, our intention to continue to provide a first-rate venue for visiting professional artistes and companies. In this we are ably supported by our army of Volunteers and Friends and it is always very gratifying to note that one of the commonest comments on our Social Media pages and on TripAdvisor is how friendly, helpful and informative our Front of House volunteers are, while visiting professional artists and companies invariably tell us how much they appreciate the welcome, atmosphere and technical expertise our technical volunteers provide in our relatively small theatre, generally rating us as amongst the best they've ever appeared in.

As well as hosting top class professional shows, we are also very aware of our position as a community theatre and have continued to support many local organisations as much as we can by providing both theatre space for amateur theatrical, musical, band and dance companies and meeting space in the bar for a number of other groups. This will continue to be a priority for us.

We take particular pride in our involvement with young people in the area, encouraging local schools and colleges to take advantage of our theatre to enable them to give both front and backstage education and experience to their students. In this context, we are especially proud of our own Youth Group, renamed the West Cliff Performers during the year.

Towards the end of the year, as part of our commitment to young people, we were invited to join the steering group of the Local Cultural Education Partnership. This is part of the initiative from Tendring District Council to improve cultural access for young people in the Tendring area which will also tie in and access funding opportunities from the Arts Council and Lottery Heritage funding. This will give us better access to partnership opportunities with schools and we hope to be able to reinstate the Shakespeare Schools Festival in the not-too-

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

CHAIRMAN'S STATEMENT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

distant future.

As always, I would like to thank the Trustees, Staff, Volunteers and Friends for their continued support of the Theatre and for the tremendous enthusiasm and hard work they all put in to keeping the West Cliff Theatre such a vital and active part of the local community.

I am extremely proud to be involved with an organisation that brings so much entertainment, education and reward to the people directly involved, the local community and many others from further afield. The challenge will remain in future years, but I am now more confident than ever that we will rise to it and will continue to go from strength to strength.



Norman Jacobs - Chairman
Date: 20/05/2023

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2022

The Trustees, who are also Directors for the purposes of Company Law, present their annual report together with the financial statements of the West Cliff (Tendring) Trust for the year 1 October 2021 to 30 September 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Trust qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

The Trust also trades under the names West Cliff Theatre Clacton On Sea.

Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities and exercising their duties.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The West Cliff (Tendring) Trust, "The Trust", is a company limited by guarantee and governed by its Memorandum and Articles of Association. It was registered as a Charity with the Charity Commission on 23rd November 1990.

Appointment of Trustees

The Memorandum allows for between 3 and 12 Trustees. Throughout the financial year there were 11 voting Trustees.

Trustees are appointed by the Board of Trustees having been duly proposed and seconded. There are no externally nominated Trustees.

At the AGM one third of Trustees for the time being retire from office. If their number is not a multiple of three then the nearest number to one third retire. The Trustees who retire are those who have been longest in office since their last election or appointment. A retiring Trustee is eligible for re-election.

Officers are also appointed at the AGM. The Chairman, Vice Chairman (if there is one), Honorary Secretary and the Honorary Treasurer are appointed from Trustees and have a vote.

Trustee Induction

Each Trustee is normally responsible for a particular area of operation and potential Trustees are approached with this in mind.

The Chairman, Secretary and other Trustees assist with the general induction of new Trustees and add their own expertise to the selection and induction process.

WEST CLIFF (TENDRING) TRUST
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Organisation

The Trust meets at least 6 times a year to conduct all current general business. In addition the Officers and selected Trustees meet with the Theatre Manager on a regular basis to manage the day to day operations. This group is called the Management Team and is mandated to conduct this business by the Board of Trustees.

A Trustee who is nominated as Volunteer Co-ordinator has overall responsibility for the management and training of all Front of House volunteer staff. The operation of performances is managed by groups of Front of House and Duty Managers all of whom attend training sessions in the safe operation of the Theatre and its policies including those in respect of young and disadvantaged people.

Theatre Manager and Paid Staff

The Trust employs a full time Theatre Manager responsible to the Board and line managed by the Honorary Secretary and Chairman jointly. The Theatre Manager deals with all day-to-day operational matters such as bookings, administration and publicity. He is assisted by a Box Office Manager and Admin/Box Office Assistant.

Youth Activities

The Trust has at the forefront of its rationale an objective to involve, entertain and train young people. We believe that we have a duty to expose the young to live theatre and stage use. We consider it to be an important extension to community life and experience and is at the forefront of our philosophy.

To this end we run a performing youth group, the West Cliff Performers, for 11-year-olds and over. They meet on Monday and Wednesday evenings. The West Cliff Performers, formerly known as Youth Theatre has been going since year 2000 and celebrated its 22nd anniversary this year.

The group is non-selective and has members with medical and learning difficulties. The West Cliff Performers would normally perform one or two shows a year and take part in other shows as well as undertaking publicity and promotion work for the Theatre. Many of these young people would not normally have such opportunities and, we believe, benefit greatly from the experience

Members of our Youth Group come from a variety of backgrounds. We are delighted that some go on to have a long-term relationship with the Theatre in a volunteer capacity and a few become involved in Theatre as a career both on stage and technically. To give some financial assistance to these young people who leave the West Cliff to take up further studies in theatre, it was decided to create The Mike Freeman Award in memory of our late chairman. A show is organised to raise funds every two years, showcasing the best of young talent throughout the Tendring district. It is staffed, produced, directed and performed by local youngsters from the Tendring area.

We also ran our first half-term workshop for Halloween. This 3-day workshop was aimed at the 6-12 age group, no matter their ability and needs. We also ran an Easter workshop in 2022 with over 50 children in attendance over both events. Due to this success we have programmed both of these workshops to run again in 2023.

Another very encouraging aspect is the recruitment of young aspiring technical staff. Technicians are always at a premium and we have managed to attract several young people who have expressed an interest in the technical side of operations. These recruits are trained in the basics of theatre operation and safety and put to work under the supervision of a "buddy" until they are of an age and experience when they take up duties in their own right.

Local Educational Links

The theatre continues to forge strong partnerships with Tendring Schools and Colleges. Our partners include Holland Park Primary School who use the West Cliff regularly to either show their abilities to our community or use the experience of a working theatre for examinations. They are already booked back into the 2023 diary. We were also able to support several local dance schools, including The Company, Signature Dance, The

WEST CLIFF (TENDRING) TRUST
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Debbie Millar School of Dance, Theatretrain and Evolution Foundation College.

Community Links

The West Cliff Theatre has been at the heart of the Tendring Community since the Trust was formed in 1985 to take over the running of the Theatre from Tendring District Council and turn it into an all-year round theatre not just open for four months in the Summer. The venue continues to be an important facility for groups including the local Rotary Club, Clacton Musical Theatre Society, Clacton Amateur Dramatic Society, Tendring Brass Band, West Bergholt Concert Band and the Friends of the West Cliff with their weekly fund-raising events. Many of these groups use the West Cliff as their base and others on a more casual basis. We hope to extend our community work in the near future in partnership with the Arts Council England and Tendring District Council.

Visual Arts

As part of the remit of the Trust to cater for all aspects of the performing and visual arts, the Friends of the West Cliff Theatre operate, on behalf of the Trust, an art gallery in the foyer and surrounding areas. This space mounts at least 12 exhibitions a year showing work from local and regional artists, photographers and craftspeople. It enjoys great success and exhibitors report healthy sales from their shows. The gallery is open each weekday and Saturday and is free to all members of the public.

Risk Management

The safety of the public, performers and staff is paramount in the operation of The West Cliff Theatre and in particular the well-being of the young and vulnerable members of our society. To this end the Trust has formulated a series of plans that set out their policies on these topics. They include:

- Emergency evacuation procedures coupled with comprehensive training sessions leading to an acknowledgement of competence. Compulsory for all our staff.
- Policy on Disclosure and Barring Service (previously CRB) with checks for some volunteers and employees likely to come into contact with minors and other vulnerable persons.
- Child Protection & Safeguarding Policies
- Strict control of and testing all ladders, platforms, hanging and suspension equipment and winches and training in their use.
- Portable appliance testing (PAT Testing) and Fixed Installation Testing (FIT) of all Trust owned equipment.
- Gas, Electricity and Fire Equipment installations are inspected annually by Specialist Firms.
- Adherence to COSHH regulations.
- Health & Safety and Equal Opportunities policies

Nominated Trustees responsible for Child Protection & Safeguarding and Health and Safety review the policies in conjunction with the Theatre Manager.

In this way the Trust is able to evaluate and mitigate those risks that they encounter and minimise the impact they may have upon the organisation and the Public. Risk analysis is carried out on a rolling programme.

OBJECTIVES AND ACTIVITIES

The objectives of the Charity are to promote an interest in live theatre and the visual arts through performances and exhibitions and to make this available to all members of the Community and beyond and also to ensure the future of the venue so that this work can continue.

In particular the Trust aims to foster the involvement of our young people and to make all our facilities and resources available to them. There are many layers to this aspect and they include our thriving Youth Groups and new works by local young authors and performers. We maintain strong links with local schools and

WEST CLIFF (TENDRING) TRUST
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

encourage the less advantaged members of the youth in our community.

In summary the Charity's whole objective is to make the venue available to all who wish to use it and to provide quality and varied entertainment to give our patrons the widest possible live theatre experience, to promote arts education and support local tourism.

Friends' Group

Shortly after its formation, the Trust set up a group to organise fund raising called the "Friends of the West Cliff Theatre". The Friends ask for a small subscription in exchange for involvement and support of the Theatre. They currently have in excess of 650 members and elect their own Committee and Officers.

In 2021-2022, the Friends raised £43,128 and after settling liabilities for the Friends events and excursions, £16,000 was able to be reinvested into the theatre for building and technical improvements.

The Friends meet for business and social reasons at least once a month and run a comprehensive and inclusive programme of events throughout the year for the theatre supporters. The Chairman of the Friends attends Trust meetings ex officio but is not a voting member of the Trust.

Other Fund-Raising Activities

Our charity shop, "Second Act", which is staffed by volunteers, provides another much-needed source of funding. This raised over £19,033 in 2021-2022, net of all expenses due to the generosity of donors and the enthusiasm of those who run the shop.

A "Buy a Brick" scheme was set up to contribute to the building extensions to accommodate the improved Ladies' toilets. In addition to funds raised prior to and immediately after the pandemic, this fund had reached almost £6,226 by the conclusion of the extension project.

The theatre continues to make use of the car parking facility during non-show periods and implements small fees for users. The car park realised an additional income of around £10,000 for the theatre during this financial year.

Volunteers

Many of the operational functions of the theatre are carried out by volunteers, in particular the support of performances in Front of House and Technicians roles. Those involved will each have undertaken a general induction into the ways of the Theatre and then, with other Front of House and Technician Volunteers, attended a series of training evenings and events to refine their knowledge and keep them up to date with new regulations. Their progress in training is recorded and there is a progressive advancement system that leads to further responsibility to the level of Front of House Management.

Other volunteers carry out routine building maintenance, plan events and contribute to the creation and distribution of support and publicity material.

Longer Term Strategy

The Theatre's production and performance income has continued to improve. However, the Trust is still dependent on the fund-raising efforts of the Trustees and the Friends and the proceeds of the Charity Shop and the Car Park. Among the challenges we face are the requirements to continue to upgrade our facilities to conform to ever more stringent regulations and to ensure the continuity and succession of Trustees, Officers and Volunteers.

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

ACHIEVEMENTS AND PERFORMANCE

Achievements

Our greatest achievement remains that after more than 37 years of Trust management the venue is still open and providing more entertainment and more community activity than at any point in its 128-year history. We still hold our Annual Variety Summer Season, the longest running Summer Season in the whole of the UK, having begun in 1894. At the same time the technical facilities and the accessibility for the less able have been brought up to current standards for the benefit of all users.

Added Value

We believe by adding value to the venue we add value to the Community. This is the driving force behind all our activities. We maximise income from associated activities such as the bar concession, car park, bar hire, retail sales, and merchandising. There is no Trust asset that does not contribute to the income of the organisation

FINANCIAL REVIEW

Trustees and management worked hard to mitigate the effects of the COVID-19 pandemic which saw the closure of the theatre from March 2020 to December 2020 and then again from January 2021 to June 2021. Prior to this it was gratifying that attendances and show revenue at the Theatre were continuing to grow, but it is only by maintaining our efforts that we can hope to ensure the theatre survives into the future.

This document summarises how we endeavour to do this. However, obtaining funding and containing costs are an ongoing challenge. The Trustees review our short- and medium-term financial requirements at every meeting based on the updated Financial Statement prepared by the Treasurer.

For many years the Trust has recognised that maintaining cash flow and reserves is the key to our long-term survival and all concerned ensure that we maintain a policy of financial prudence. This places great reliance on the Trustees, the Friends and all our volunteers to ensure that if any project can be completed or partially completed using our own resources, we must do so as far as possible.

Our reserves remain healthy, and in accordance with the requirements of the Charity Commissioners, we re-valued our Freehold Property in August 2022. This revaluation brings our Balance Sheet net assets to £2,485,627

Reserves

The Charity has a reserves policy of holding around 12 months staff salaries and property overheads as a prudent amount to have in hand. In the current year this is represented by Net Current Assets of £142,517 which currently represents 14 months of these costs.

Our reserves of cash, shown as £336,912, are largely held in interest-bearing accounts and support our ongoing cash flow needs. These cash reserves include advance ticket sales of £162,536 which is included in current liabilities.

There are no known exceptional financial demands except for the risk of a major structural or equipment failure.

Financial Software

A few years ago, the Trust implemented the Paxton Accounting System for Charities. Towards the end of the current year we switched to Sage Accounting. This, in conjunction with the Spektrix software that is used to transact our ticket sales, provides more timely, detailed and accurate financial information for the management of the Trust's activities.

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Investment Policy

Our investment policy is to deposit reserves and other funds not required for day-to-day operations in interest-bearing accounts with authorised financial institutions that are covered by the Financial Services Compensation Scheme (FSCS).

TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and regulations.


Under Company (and Charity) Law the Trustees are required to prepare a statement of accounts for each financial year which gives a true and fair view of the state of affairs of the Charitable Company at the end of the financial year and of the incoming resources and application of resources in the year. In preparing the statements of account, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the statement of accounts;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable Company will continue its operations.

The Trustees are responsible for keeping proper records which disclose with reasonable accuracy at any time the financial position of the Charitable Company at that time and to enable the Trustees to ensure that any statement of account prepared by them complies with the Companies Act 2006.

They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on
16 MAY 2023 and signed on their behalf by:



N Jacobs
Chair of Trustees

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Independent examiner's report to the Trustees of West Cliff (Tendring) Trust ('the Trust')

I report to the charity Trustees on my examination of the accounts of the Trust for the year ended 30 September 2022.

Responsibilities and basis of report

As the Trustees of the Trust (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Trust are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Trust's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Trust as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

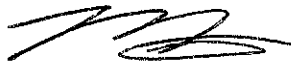
I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Trust'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 Trust'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 Trust and the Trust's Trustees as a body, for my work or for this report.

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Signed:



Dated: 23 May 2023

Thomas Maddocks

ACA FMAAT

Griffin Chapman

Chartered Accountants

4 & 5 The Cedars

Apex 12

Old Ipswich Road

Colchester

Essex

CO7 7QR

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:				
Donations and legacies	3	148,724	148,724	261,456
Charitable activities	4	586,669	586,669	211,678
Investments	5	1,406	1,406	1,165
Total income		<u>736,799</u>	<u>736,799</u>	<u>474,299</u>
Expenditure on:				
Charitable activities:	6			
Other charitable activities		870,552	870,552	318,445
Total expenditure		<u>870,552</u>	<u>870,552</u>	<u>318,445</u>
Net movement in funds before other recognised gains	16	(133,753)	(133,753)	155,854
Other recognised gains:				
Gains on revaluation of fixed assets	11	296,993	296,993	-
Net movement in funds	16	<u>163,240</u>	<u>163,240</u>	<u>155,854</u>
Reconciliation of funds:				
Total funds brought forward	16	2,322,387	2,322,387	2,166,533
Net movement in funds		163,240	163,240	155,854
Total funds carried forward		<u>2,485,627</u>	<u>2,485,627</u>	<u>2,322,387</u>

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

The notes on pages 17 to 30 form part of these financial statements.

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)
REGISTERED NUMBER: 2002819 (England & Wales)

BALANCE SHEET
AS AT 30 SEPTEMBER 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	2,343,110	2,059,512
		<u>2,343,110</u>	<u>2,059,512</u>
Current assets			
Stocks	12	610	610
Debtors	13	4,075	28,113
Cash at bank and in hand		336,912	330,306
		<u>341,597</u>	<u>359,029</u>
Creditors: amounts falling due within one year	14	(199,080)	(96,154)
Net current assets		<u>142,517</u>	<u>262,875</u>
Total assets less current liabilities		<u>2,485,627</u>	<u>2,322,387</u>
Net assets excluding pension asset		<u>2,485,627</u>	<u>2,322,387</u>
Total net assets		<u><u>2,485,627</u></u>	<u><u>2,322,387</u></u>
Charity funds			
Restricted funds	16	-	-
Unrestricted funds			
General funds	16	(451)	-
General funds	16	251,229	384,531
Revaluation reserve	16	2,234,849	1,937,856
Total unrestricted funds	16	<u>2,485,627</u>	<u>2,322,387</u>
Total funds		<u><u>2,485,627</u></u>	<u><u>2,322,387</u></u>

The Trust was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

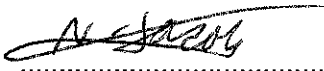
The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)
REGISTERED NUMBER: 2002819 (England & Wales)

BALANCE SHEET (CONTINUED)
AS AT 30 SEPTEMBER 2022

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

The financial statements were approved and authorised for issue by the Trustees on
16 MAY 2023 and signed on their behalf by:


.....
N Jacobs
Chair of Trustees

The notes on pages 17 to 30 form part of these financial statements.

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

	2022	2021
	£	£
Cash flows from operating activities		
Net cash used in operating activities	5,605	133,133
Cash flows from Investing activities		
Dividends, interests and rents from investments	1,406	1,165
Purchase of tangible fixed assets	(405)	(20,324)
Net cash provided by/(used in) investing activities	1,001	(19,159)
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	6,606	113,974
Cash and cash equivalents at the beginning of the year	330,306	216,332
Cash and cash equivalents at the end of the year	336,912	330,306

The notes on pages 17 to 30 form part of these financial statements

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

1. General information

West Cliff (Tendring) Trust is a company limited by guarantee, registered in England and Wales, registration number 2002819. The address of the registered office is Tower Road, Clacton on Sea, Essex CO15 1LE. It is also a registered charity number registration number 1001022. Further details are included in the Trustees' Report.

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 Companies Act 2006.

West Cliff (Tendring) Trust 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 as the trustees are of the view that the charity will continue in operational existence for the foreseeable future, and no material uncertainties exist.

They have considered the closing position of the charity at 30 September 2022 showing strong positive levels of cash, net current assets, unrestricted funds and have carefully considered budgetted plans for future periods.

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

2. Accounting policies (continued)

2.3 Income

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

Donations are recognised on a receivable basis (where there are no performance related conditions) where the receipt is probable and the amount can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

Certain types of income are shown in the Statement of financial activities as follows:

Hire fees represent a charge for hire of the Theatre for use by a third party. The Theatre retains its hire fee and related share of overheads from the box office relating to the event, the balance of the box office being paid over to the hirer.

Box office income received from shows where the Theatre is responsible for paying performers is shown gross of those and other related show costs, these costs being reflected separately under costs of charitable activities.

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

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. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

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

The charity falls within the scope of partial exemption for VAT. Input VAT that can not be reclaimed is shown as blocked input VAT in the revenue account.

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Trust; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the revaluation model, tangible fixed assets whose fair value can be measured reliably shall be carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Revaluations are made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting date.

Fair values are determined from market-based evidence by appraisal that is normally undertaken by professionally qualified valuers. If there is no market-based evidence of fair value because of the specialised nature of the tangible fixed asset and it is rarely sold, except as part of a contributing business, a Trust may need to estimate fair value using an income or depreciated replacement cost approach.

Gains and losses on revaluation are recognised in the Statement of financial activities, with a separate revaluation reserve being shown in the Statement of funds note.

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

2. Accounting policies (continued)

2.7 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Freehold property	-	not depreciated
Fixtures and fittings	-	15% on reducing balance
Computer equipment	-	33% on reducing balance

2.8 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.9 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.

2.10 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.

2.11 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 Trust 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.

2.12 Financial instruments

The Trust 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.

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

2. Accounting policies (continued)

2.13 Pensions

The Trust operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Trust to the fund in respect of the year.

2.14 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 Trust and which have not been designated for other purposes.

3. Voluntary income

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Donations			
Charity shop: sale of donated goods	19,033	19,033	<i>14,664</i>
Friends of the West Cliff	43,128	43,128	<i>17,644</i>
Other donations and gift aid	21,563	21,563	<i>20,642</i>
Sponsorship	-	-	<i>350</i>
Legacies			
Legacy received	60,000	60,000	<i>2,000</i>
Grants			
Arts Council grants	-	-	<i>165,000</i>
Government COVID support grants	-	-	<i>41,156</i>
OMICRON - hospitality grant	4,000	4,000	<i>-</i>
Tudwick Foundation	1,000	1,000	<i>-</i>
Subtotal detailed disclosure	148,724	148,724	<i>261,456</i>
	148,724	148,724	<i>261,456</i>
<i>Total 2021</i>	<i>261,456</i>	<i>261,456</i>	

WEST CLIFF (TENDRING) TRUST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

4. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Kiosk sales	23,255	23,255	5,741
Merchandising	889	889	270
Box Office sales	545,884	545,884	200,711
Hire fees	-	-	(230)
Bar and concessions	6,550	6,550	-
Car parking	10,091	10,091	5,186
	<u>586,669</u>	<u>586,669</u>	<u>211,678</u>
<i>Total 2021</i>	<u>211,678</u>	<u>211,678</u>	

5. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Bank interest	1,406	1,406	1,165
	<u>1,165</u>	<u>1,165</u>	
<i>Total 2021</i>	<u>1,165</u>	<u>1,165</u>	

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Total 2022 £	Total 2021 £
Charitable Activities	870,552	870,552	318,445
<i>Total 2021</i>	<i>318,445</i>	<i>318,445</i>	

Summary by expenditure type

	Staff costs 2022 £	Depreciation 2022 £	Other costs 2022 £	Total 2022 £	Total 2021 £
Charitable Activities	67,679	13,800	789,073	870,552	318,445
<i>Total 2021</i>	<i>64,767</i>	<i>17,422</i>	<i>236,256</i>	<i>318,445</i>	

7. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Total funds 2022 £	Total funds 2021 £
Charitable Activities	870,552	870,552	318,445
<i>Total 2021</i>	<i>318,445</i>	<i>318,445</i>	

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Theatre 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Staff costs	67,679	67,679	64,767
Depreciation	13,800	13,800	17,422
Purchases of kiosk sales	12,465	12,465	2,785
Performers and other show costs	402,693	402,693	115,788
SOLT Commission	2,591	2,591	(78)
Friends fundraising costs	19,550	19,550	4,603
Light and heat	12,008	12,008	7,224
Charity shop overheads	3,000	3,000	2,400
Rates and water	3,661	3,661	1,524
Waste disposal	1,833	1,833	2,731
Repairs and maintenance	131,607	131,607	31,728
Technical	100	100	1,500
Insurance	15,466	15,466	13,006
Cleaning	13,410	13,410	3,268
Performing rights	17,382	17,382	(1,171)
Printing postage and stationery	4,313	4,313	1,896
Advertising	25,562	25,562	11,164
Website and computer costs	18,936	18,936	15,070
Telephone	1,861	1,861	1,346
Licences and related costs	1,701	1,701	532
Bank and credit card charges	11,101	11,101	2,214
General expenses	574	574	1,038
Training	25	25	1,059
Entertainment	207	207	25
Covid-19 expenditure	-	-	1,089
Blocked input VAT	85,079	85,079	11,857
Governance costs - accountancy	3,948	3,948	3,658
	<u>870,552</u>	<u>870,552</u>	<u>318,445</u>
<i>Total 2021</i>	<u>318,445</u>	<u>318,445</u>	

WEST CLIFF (TENDRING) TRUST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

8. Independent examiner's remuneration

	2022 £	2021 £
Fees payable to the Trust's independent examiner for the independent examination of the Trust's annual accounts	<u>1,875</u>	<u>1,700</u>

9. Staff costs

	2022 £	2021 £
Wages and salaries	65,511	62,711
Social security costs	1,059	1,018
Contribution to defined contribution pension schemes	1,109	1,038
	<u>67,679</u>	<u>64,767</u>

The average number of persons employed by the Trust during the year was as follows:

	2022 No.	2021 No.
Administration staff	<u>3</u>	<u>3</u>

No employee received remuneration amounting to more than £60,000 in either year.

The Charity has paid £1,410 in the year to D Holloway a trustee, in respect of stage management fees. The Charity has paid £2,910 to K Harris a trustee, for the provision of light and sound services in the year. The fees have been paid under formal agreements for the provision of these services and are not in relation to their roles as trustees.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 30 September 2022, no Trustee expenses have been incurred (2021 - £NIL).

WEST CLIFF (TENDRING) TRUST
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

11. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation				
At 1 October 2021	1,989,385	299,933	16,580	2,305,898
Additions	-	107	298	405
Revaluations	296,993	-	-	296,993
At 30 September 2022	<u>2,286,378</u>	<u>300,040</u>	<u>16,878</u>	<u>2,603,296</u>
Depreciation				
At 1 October 2021	19,385	211,829	15,172	246,386
Charge for the year	-	13,232	568	13,800
At 30 September 2022	<u>19,385</u>	<u>225,061</u>	<u>15,740</u>	<u>260,186</u>
Net book value				
At 30 September 2022	<u>2,266,993</u>	<u>74,979</u>	<u>1,138</u>	<u>2,343,110</u>
At 30 September 2021	<u>1,970,000</u>	<u>88,104</u>	<u>1,408</u>	<u>2,059,512</u>

The freehold property was revalued to market value at 30 September 2022 by the Trustees.

The Trust has adopted a policy of revaluation for tangible fixed assets. Had these assets been measured at historic cost, the carrying values would have been as follows:

	2022 £	2021 £
Freehold property	<u>51,529</u>	<u>51,529</u>

12. Stocks

	2022 £	2021 £
Finished goods and goods for resale	<u>610</u>	<u>610</u>

WEST CLIFF (TENDRING) TRUST
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

13. Debtors

	2022	2021
	£	£
Due within one year		
Trade debtors	4,075	-
Other debtors	-	613
Prepayments and accrued income	-	27,500
	4,075	28,113
	4,075	28,113

14. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Trade creditors	19,409	-
Other taxation and social security	2,793	889
Accruals and deferred income	176,878	95,265
	199,080	96,154
	199,080	96,154

	2022	2021
	£	£
Deferred income at 1 October 2021	93,162	107,920
Resources deferred during the year	162,536	93,162
Amounts released from previous periods	(93,162)	(107,920)
	162,536	93,162
	162,536	93,162

Deferred income relates to ticket sales in advance.

15. Financial instruments

	2022	2021
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	336,912	330,306
	336,912	330,306
	336,912	330,306

Financial assets measured at fair value through income and expenditure comprise bank and cash balances.

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

16. Statement of funds

Statement of funds - current year

	Balance at 1 October 2021 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 30 September 2022 £
Unrestricted funds					
General funds	384,531	736,799	(870,552)	-	250,778
Revaluation reserve	1,937,856	-	-	296,993	2,234,849
	<u>2,322,387</u>	<u>736,799</u>	<u>(870,552)</u>	<u>296,993</u>	<u>2,485,627</u>

Statement of funds - prior year

	<i>Balance at 1 October 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 30 September 2021 £</i>
Unrestricted funds				
General funds	228,677	474,299	(318,445)	384,531
Revaluation reserve	1,937,856	-	-	1,937,856
	<u>2,166,533</u>	<u>474,299</u>	<u>(318,445)</u>	<u>2,322,387</u>

17. Summary of funds

Summary of funds - current year

	Balance at 1 October 2021 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 30 September 2022 £
General funds	<u>2,322,387</u>	<u>736,799</u>	<u>(870,552)</u>	<u>296,993</u>	<u>2,485,627</u>

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

17. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 October 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 30 September 2021 £</i>
General funds	2,166,533	474,299	(318,445)	2,322,387

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	2,343,110	2,343,110
Current assets	341,597	341,597
Creditors due within one year	(199,080)	(199,080)
Total	2,485,627	2,485,627

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	2,059,512	2,059,512
Current assets	359,029	359,029
Creditors due within one year	(96,154)	(96,154)
Total	2,322,387	2,322,387

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

19. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income/expenditure for the year (as per Statement of Financial Activities)	(133,753)	155,854
Adjustments for:		
Depreciation charges	13,800	17,422
Bank interest received	(1,406)	(1,165)
Decrease/(increase) in debtors	24,038	(25,646)
Increase/(decrease) in creditors	102,926	(13,332)
Net cash provided by operating activities	5,605	133,133

20. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	336,912	330,306
Total cash and cash equivalents	336,912	330,306

21. Analysis of changes in net debt

	At 1 October 2021 £	Cash flows £	At 30 September 2022 £
Cash at bank and in hand	330,306	6,606	336,912
	330,306	6,606	336,912

Registered number: 2002819 (England & Wales)
Charity number: 1001022

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2022

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

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WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE TRUST, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

Trustees	N Jacobs, Chairman I Tracey, Secretary I Cartland K Harris C Hooks B Markham, Treasurer (from 30 December 2022) T Mills R White-Robinson G Wiggins J Wicks, Treasurer (to 30 December 2022) (resigned 30 December 2022) D Holloway
Company registered number	2002819 (England & Wales)
Charity registered number	1001022
Registered office	Tower Road Clacton on Sea Essex CO15 1LE
Company secretary	I Tracey
Accountants	Griffin Chapman Chartered Accountants 4 & 5 The Cedars Apex 12 Old Ipswich Road Colchester Essex CO7 7QR
Bankers	Barclays Bank 44 Station Road Clacton on Sea Essex CO15 1RZ CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ Cambridge & Counties Bank Charnwood Court 58 New Walk Leicester LE1 6TE

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE TRUST, ITS TRUSTEES AND ADVISERS
(CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Santander
7th Floor
No 4, St Pauls Square
Liverpool
L3 9SJ

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

CHAIRMAN'S STATEMENT
FOR THE YEAR ENDED 30 SEPTEMBER 2022

The chairman presents his statement for the year.

This is the first year since 2019-2020 that we have been able to stage a full programme; the previous two years having seen us closed for much of the time due to COVID-19.

Since October 2021, we have seen audience numbers continue to grow and by the end of the year were even beginning to exceed pre-COVID-19 levels with future bookings continuing to rise as we have continued to develop our programme of broadening the appeal of the West Cliff and have been very active in promoting the theatre through our brochure, poster advertising, website and social media presence. This has played a major role in bringing the latest news to the attention of the public. Membership and followers of our Facebook and Instagram pages, our Twitter feed and our YouTube channel have continued to grow, resulting in a growing number of our audience coming from all parts of Essex, particularly from Mid Essex around the Chelmsford, Witham and Braintree areas, as well as from further afield, e.g., London and Norfolk.

The full closure of the Theatre in the previous two years along with periods of socially distanced opening seriously affected our income, which was further exacerbated by the fact that our Charity Shop (Second Act) was also closed for much of the period and The Friends were unable to meet to organise any large-scale fundraising activities.

The re-opening of the Charity Shop and the resumption of Friends' activities, along with increasing sales at the Theatre, has enabled us to remain financially viable. As a result of this we were able to resurrect our long-deferred project to extend the Ladies' Toilets. The work was completed in April 2022, with the toilets proving to be a great success and a much-needed improvement to the facilities we offer our patrons.

The Trust has also benefitted from a number of donations and support from our community stakeholders, in particular, we received two large legacy donations totalling £60,000.

Returning to full-time operation has been very challenging and has placed an enormous burden on our Manager and Box Office Staff and we owe them an enormous debt of gratitude. Thanks to them, we staged a full programme of shows and have a full programme arranged for the coming year and beyond.

It is, as always, our intention to continue to provide a first-rate venue for visiting professional artistes and companies. In this we are ably supported by our army of Volunteers and Friends and it is always very gratifying to note that one of the commonest comments on our Social Media pages and on TripAdvisor is how friendly, helpful and informative our Front of House volunteers are, while visiting professional artists and companies invariably tell us how much they appreciate the welcome, atmosphere and technical expertise our technical volunteers provide in our relatively small theatre, generally rating us as amongst the best they've ever appeared in.

As well as hosting top class professional shows, we are also very aware of our position as a community theatre and have continued to support many local organisations as much as we can by providing both theatre space for amateur theatrical, musical, band and dance companies and meeting space in the bar for a number of other groups. This will continue to be a priority for us.

We take particular pride in our involvement with young people in the area, encouraging local schools and colleges to take advantage of our theatre to enable them to give both front and backstage education and experience to their students. In this context, we are especially proud of our own Youth Group, renamed the West Cliff Performers during the year.

Towards the end of the year, as part of our commitment to young people, we were invited to join the steering group of the Local Cultural Education Partnership. This is part of the initiative from Tendring District Council to improve cultural access for young people in the Tendring area which will also tie in and access funding opportunities from the Arts Council and Lottery Heritage funding. This will give us better access to partnership opportunities with schools and we hope to be able to reinstate the Shakespeare Schools Festival in the not-too-

WEST CLIFF (TENDRING) TRUST
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CHAIRMAN'S STATEMENT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

distant future.

As always, I would like to thank the Trustees, Staff, Volunteers and Friends for their continued support of the Theatre and for the tremendous enthusiasm and hard work they all put in to keeping the West Cliff Theatre such a vital and active part of the local community.

I am extremely proud to be involved with an organisation that brings so much entertainment, education and reward to the people directly involved, the local community and many others from further afield. The challenge will remain in future years, but I am now more confident than ever that we will rise to it and will continue to go from strength to strength.



Norman Jacobs - Chairman
Date: 20/05/2023

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2022

The Trustees, who are also Directors for the purposes of Company Law, present their annual report together with the financial statements of the West Cliff (Tendring) Trust for the year 1 October 2021 to 30 September 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Trust qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

The Trust also trades under the names West Cliff Theatre Clacton On Sea.

Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities and exercising their duties.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The West Cliff (Tendring) Trust, "The Trust", is a company limited by guarantee and governed by its Memorandum and Articles of Association. It was registered as a Charity with the Charity Commission on 23rd November 1990.

Appointment of Trustees

The Memorandum allows for between 3 and 12 Trustees. Throughout the financial year there were 11 voting Trustees.

Trustees are appointed by the Board of Trustees having been duly proposed and seconded. There are no externally nominated Trustees.

At the AGM one third of Trustees for the time being retire from office. If their number is not a multiple of three then the nearest number to one third retire. The Trustees who retire are those who have been longest in office since their last election or appointment. A retiring Trustee is eligible for re-election.

Officers are also appointed at the AGM. The Chairman, Vice Chairman (if there is one), Honorary Secretary and the Honorary Treasurer are appointed from Trustees and have a vote.

Trustee Induction

Each Trustee is normally responsible for a particular area of operation and potential Trustees are approached with this in mind.

The Chairman, Secretary and other Trustees assist with the general induction of new Trustees and add their own expertise to the selection and induction process.

WEST CLIFF (TENDRING) TRUST
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Organisation

The Trust meets at least 6 times a year to conduct all current general business. In addition the Officers and selected Trustees meet with the Theatre Manager on a regular basis to manage the day to day operations. This group is called the Management Team and is mandated to conduct this business by the Board of Trustees.

A Trustee who is nominated as Volunteer Co-ordinator has overall responsibility for the management and training of all Front of House volunteer staff. The operation of performances is managed by groups of Front of House and Duty Managers all of whom attend training sessions in the safe operation of the Theatre and its policies including those in respect of young and disadvantaged people.

Theatre Manager and Paid Staff

The Trust employs a full time Theatre Manager responsible to the Board and line managed by the Honorary Secretary and Chairman jointly. The Theatre Manager deals with all day-to-day operational matters such as bookings, administration and publicity. He is assisted by a Box Office Manager and Admin/Box Office Assistant.

Youth Activities

The Trust has at the forefront of its rationale an objective to involve, entertain and train young people. We believe that we have a duty to expose the young to live theatre and stage use. We consider it to be an important extension to community life and experience and is at the forefront of our philosophy.

To this end we run a performing youth group, the West Cliff Performers, for 11-year-olds and over. They meet on Monday and Wednesday evenings. The West Cliff Performers, formerly known as Youth Theatre has been going since year 2000 and celebrated its 22nd anniversary this year.

The group is non-selective and has members with medical and learning difficulties. The West Cliff Performers would normally perform one or two shows a year and take part in other shows as well as undertaking publicity and promotion work for the Theatre. Many of these young people would not normally have such opportunities and, we believe, benefit greatly from the experience

Members of our Youth Group come from a variety of backgrounds. We are delighted that some go on to have a long-term relationship with the Theatre in a volunteer capacity and a few become involved in Theatre as a career both on stage and technically. To give some financial assistance to these young people who leave the West Cliff to take up further studies in theatre, it was decided to create The Mike Freeman Award in memory of our late chairman. A show is organised to raise funds every two years, showcasing the best of young talent throughout the Tendring district. It is staffed, produced, directed and performed by local youngsters from the Tendring area.

We also ran our first half-term workshop for Halloween. This 3-day workshop was aimed at the 6-12 age group, no matter their ability and needs. We also ran an Easter workshop in 2022 with over 50 children in attendance over both events. Due to this success we have programmed both of these workshops to run again in 2023.

Another very encouraging aspect is the recruitment of young aspiring technical staff. Technicians are always at a premium and we have managed to attract several young people who have expressed an interest in the technical side of operations. These recruits are trained in the basics of theatre operation and safety and put to work under the supervision of a "buddy" until they are of an age and experience when they take up duties in their own right.

Local Educational Links

The theatre continues to forge strong partnerships with Tendring Schools and Colleges. Our partners include Holland Park Primary School who use the West Cliff regularly to either show their abilities to our community or use the experience of a working theatre for examinations. They are already booked back into the 2023 diary. We were also able to support several local dance schools, including The Company, Signature Dance, The

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Debbie Millar School of Dance, Theatretrain and Evolution Foundation College.

Community Links

The West Cliff Theatre has been at the heart of the Tendring Community since the Trust was formed in 1985 to take over the running of the Theatre from Tendring District Council and turn it into an all-year round theatre not just open for four months in the Summer. The venue continues to be an important facility for groups including the local Rotary Club, Clacton Musical Theatre Society, Clacton Amateur Dramatic Society, Tendring Brass Band, West Bergholt Concert Band and the Friends of the West Cliff with their weekly fund-raising events. Many of these groups use the West Cliff as their base and others on a more casual basis. We hope to extend our community work in the near future in partnership with the Arts Council England and Tendring District Council.

Visual Arts

As part of the remit of the Trust to cater for all aspects of the performing and visual arts, the Friends of the West Cliff Theatre operate, on behalf of the Trust, an art gallery in the foyer and surrounding areas. This space mounts at least 12 exhibitions a year showing work from local and regional artists, photographers and craftspeople. It enjoys great success and exhibitors report healthy sales from their shows. The gallery is open each weekday and Saturday and is free to all members of the public.

Risk Management

The safety of the public, performers and staff is paramount in the operation of The West Cliff Theatre and in particular the well-being of the young and vulnerable members of our society. To this end the Trust has formulated a series of plans that set out their policies on these topics. They include:

- Emergency evacuation procedures coupled with comprehensive training sessions leading to an acknowledgement of competence. Compulsory for all our staff.
- Policy on Disclosure and Barring Service (previously CRB) with checks for some volunteers and employees likely to come into contact with minors and other vulnerable persons.
- Child Protection & Safeguarding Policies
- Strict control of and testing all ladders, platforms, hanging and suspension equipment and winches and training in their use.
- Portable appliance testing (PAT Testing) and Fixed Installation Testing (FIT) of all Trust owned equipment.
- Gas, Electricity and Fire Equipment installations are inspected annually by Specialist Firms.
- Adherence to COSHH regulations.
- Health & Safety and Equal Opportunities policies

Nominated Trustees responsible for Child Protection & Safeguarding and Health and Safety review the policies in conjunction with the Theatre Manager.

In this way the Trust is able to evaluate and mitigate those risks that they encounter and minimise the impact they may have upon the organisation and the Public. Risk analysis is carried out on a rolling programme.

OBJECTIVES AND ACTIVITIES

The objectives of the Charity are to promote an interest in live theatre and the visual arts through performances and exhibitions and to make this available to all members of the Community and beyond and also to ensure the future of the venue so that this work can continue.

In particular the Trust aims to foster the involvement of our young people and to make all our facilities and resources available to them. There are many layers to this aspect and they include our thriving Youth Groups and new works by local young authors and performers. We maintain strong links with local schools and

WEST CLIFF (TENDRING) TRUST
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

encourage the less advantaged members of the youth in our community.

In summary the Charity's whole objective is to make the venue available to all who wish to use it and to provide quality and varied entertainment to give our patrons the widest possible live theatre experience, to promote arts education and support local tourism.

Friends' Group

Shortly after its formation, the Trust set up a group to organise fund raising called the "Friends of the West Cliff Theatre". The Friends ask for a small subscription in exchange for involvement and support of the Theatre. They currently have in excess of 650 members and elect their own Committee and Officers.

In 2021-2022, the Friends raised £43,128 and after settling liabilities for the Friends events and excursions, £16,000 was able to be reinvested into the theatre for building and technical improvements.

The Friends meet for business and social reasons at least once a month and run a comprehensive and inclusive programme of events throughout the year for the theatre supporters. The Chairman of the Friends attends Trust meetings ex officio but is not a voting member of the Trust.

Other Fund-Raising Activities

Our charity shop, "Second Act", which is staffed by volunteers, provides another much-needed source of funding. This raised over £19,033 in 2021-2022, net of all expenses due to the generosity of donors and the enthusiasm of those who run the shop.

A "Buy a Brick" scheme was set up to contribute to the building extensions to accommodate the improved Ladies' toilets. In addition to funds raised prior to and immediately after the pandemic, this fund had reached almost £6,226 by the conclusion of the extension project.

The theatre continues to make use of the car parking facility during non-show periods and implements small fees for users. The car park realised an additional income of around £10,000 for the theatre during this financial year.

Volunteers

Many of the operational functions of the theatre are carried out by volunteers, in particular the support of performances in Front of House and Technicians roles. Those involved will each have undertaken a general induction into the ways of the Theatre and then, with other Front of House and Technician Volunteers, attended a series of training evenings and events to refine their knowledge and keep them up to date with new regulations. Their progress in training is recorded and there is a progressive advancement system that leads to further responsibility to the level of Front of House Management.

Other volunteers carry out routine building maintenance, plan events and contribute to the creation and distribution of support and publicity material.

Longer Term Strategy

The Theatre's production and performance income has continued to improve. However, the Trust is still dependent on the fund-raising efforts of the Trustees and the Friends and the proceeds of the Charity Shop and the Car Park. Among the challenges we face are the requirements to continue to upgrade our facilities to conform to ever more stringent regulations and to ensure the continuity and succession of Trustees, Officers and Volunteers.

WEST CLIFF (TENDRING) TRUST
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

ACHIEVEMENTS AND PERFORMANCE

Achievements

Our greatest achievement remains that after more than 37 years of Trust management the venue is still open and providing more entertainment and more community activity than at any point in its 128-year history. We still hold our Annual Variety Summer Season, the longest running Summer Season in the whole of the UK, having begun in 1894. At the same time the technical facilities and the accessibility for the less able have been brought up to current standards for the benefit of all users.

Added Value

We believe by adding value to the venue we add value to the Community. This is the driving force behind all our activities. We maximise income from associated activities such as the bar concession, car park, bar hire, retail sales, and merchandising. There is no Trust asset that does not contribute to the income of the organisation

FINANCIAL REVIEW

Trustees and management worked hard to mitigate the effects of the COVID-19 pandemic which saw the closure of the theatre from March 2020 to December 2020 and then again from January 2021 to June 2021. Prior to this it was gratifying that attendances and show revenue at the Theatre were continuing to grow, but it is only by maintaining our efforts that we can hope to ensure the theatre survives into the future.

This document summarises how we endeavour to do this. However, obtaining funding and containing costs are an ongoing challenge. The Trustees review our short- and medium-term financial requirements at every meeting based on the updated Financial Statement prepared by the Treasurer.

For many years the Trust has recognised that maintaining cash flow and reserves is the key to our long-term survival and all concerned ensure that we maintain a policy of financial prudence. This places great reliance on the Trustees, the Friends and all our volunteers to ensure that if any project can be completed or partially completed using our own resources, we must do so as far as possible.

Our reserves remain healthy, and in accordance with the requirements of the Charity Commissioners, we re-valued our Freehold Property in August 2022. This revaluation brings our Balance Sheet net assets to £2,485,627

Reserves

The Charity has a reserves policy of holding around 12 months staff salaries and property overheads as a prudent amount to have in hand. In the current year this is represented by Net Current Assets of £142,517 which currently represents 14 months of these costs.

Our reserves of cash, shown as £336,912, are largely held in interest-bearing accounts and support our ongoing cash flow needs. These cash reserves include advance ticket sales of £162,536 which is included in current liabilities.

There are no known exceptional financial demands except for the risk of a major structural or equipment failure.

Financial Software

A few years ago, the Trust implemented the Paxton Accounting System for Charities. Towards the end of the current year we switched to Sage Accounting. This, in conjunction with the Spektrix software that is used to transact our ticket sales, provides more timely, detailed and accurate financial information for the management of the Trust's activities.

WEST CLIFF (TENDRING) TRUST
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Investment Policy

Our investment policy is to deposit reserves and other funds not required for day-to-day operations in interest-bearing accounts with authorised financial institutions that are covered by the Financial Services Compensation Scheme (FSCS).

TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and regulations.


Under Company (and Charity) Law the Trustees are required to prepare a statement of accounts for each financial year which gives a true and fair view of the state of affairs of the Charitable Company at the end of the financial year and of the incoming resources and application of resources in the year. In preparing the statements of account, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the statement of accounts;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable Company will continue its operations.

The Trustees are responsible for keeping proper records which disclose with reasonable accuracy at any time the financial position of the Charitable Company at that time and to enable the Trustees to ensure that any statement of account prepared by them complies with the Companies Act 2006.

They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on
16 MAY 2023 and signed on their behalf by:



N Jacobs
Chair of Trustees

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Independent examiner's report to the Trustees of West Cliff (Tendring) Trust ('the Trust')

I report to the charity Trustees on my examination of the accounts of the Trust for the year ended 30 September 2022.

Responsibilities and basis of report

As the Trustees of the Trust (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Trust are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Trust's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Trust as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

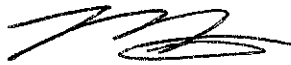
I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Trust'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 Trust'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 Trust and the Trust's Trustees as a body, for my work or for this report.

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Signed:



Dated: 23 May 2023

Thomas Maddocks

ACA FMAAT

Griffin Chapman

Chartered Accountants

4 & 5 The Cedars

Apex 12

Old Ipswich Road

Colchester

Essex

CO7 7QR

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:				
Donations and legacies	3	148,724	148,724	261,456
Charitable activities	4	586,669	586,669	211,678
Investments	5	1,406	1,406	1,165
Total income		<u>736,799</u>	<u>736,799</u>	<u>474,299</u>
Expenditure on:				
Charitable activities:	6			
Other charitable activities		870,552	870,552	318,445
Total expenditure		<u>870,552</u>	<u>870,552</u>	<u>318,445</u>
Net movement in funds before other recognised gains	16	(133,753)	(133,753)	155,854
Other recognised gains:				
Gains on revaluation of fixed assets	11	296,993	296,993	-
Net movement in funds	16	<u>163,240</u>	<u>163,240</u>	<u>155,854</u>
Reconciliation of funds:				
Total funds brought forward	16	2,322,387	2,322,387	2,166,533
Net movement in funds		163,240	163,240	155,854
Total funds carried forward		<u>2,485,627</u>	<u>2,485,627</u>	<u>2,322,387</u>

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

The notes on pages 17 to 30 form part of these financial statements.

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)
REGISTERED NUMBER: 2002819 (England & Wales)

BALANCE SHEET
AS AT 30 SEPTEMBER 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	2,343,110	2,059,512
		<u>2,343,110</u>	<u>2,059,512</u>
Current assets			
Stocks	12	610	610
Debtors	13	4,075	28,113
Cash at bank and in hand		336,912	330,306
		<u>341,597</u>	<u>359,029</u>
Creditors: amounts falling due within one year	14	(199,080)	(96,154)
Net current assets		<u>142,517</u>	<u>262,875</u>
Total assets less current liabilities		<u>2,485,627</u>	<u>2,322,387</u>
Net assets excluding pension asset		<u>2,485,627</u>	<u>2,322,387</u>
Total net assets		<u><u>2,485,627</u></u>	<u><u>2,322,387</u></u>
Charity funds			
Restricted funds	16	-	-
Unrestricted funds			
General funds	16	(451)	-
General funds	16	251,229	384,531
Revaluation reserve	16	2,234,849	1,937,856
Total unrestricted funds	16	<u>2,485,627</u>	<u>2,322,387</u>
Total funds		<u><u>2,485,627</u></u>	<u><u>2,322,387</u></u>

The Trust was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

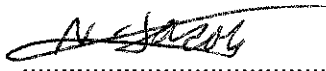
The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)
REGISTERED NUMBER: 2002819 (England & Wales)

BALANCE SHEET (CONTINUED)
AS AT 30 SEPTEMBER 2022

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

The financial statements were approved and authorised for issue by the Trustees on
16 MAY 2023 and signed on their behalf by:


.....
N Jacobs
Chair of Trustees

The notes on pages 17 to 30 form part of these financial statements.

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

	2022	2021
	£	£
Cash flows from operating activities		
Net cash used in operating activities	5,605	133,133
Cash flows from Investing activities		
Dividends, interests and rents from investments	1,406	1,165
Purchase of tangible fixed assets	(405)	(20,324)
Net cash provided by/(used in) investing activities	1,001	(19,159)
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	6,606	113,974
Cash and cash equivalents at the beginning of the year	330,306	216,332
Cash and cash equivalents at the end of the year	336,912	330,306

The notes on pages 17 to 30 form part of these financial statements

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

1. General information

West Cliff (Tendring) Trust is a company limited by guarantee, registered in England and Wales, registration number 2002819. The address of the registered office is Tower Road, Clacton on Sea, Essex CO15 1LE. It is also a registered charity number registration number 1001022. Further details are included in the Trustees' Report.

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 Companies Act 2006.

West Cliff (Tendring) Trust 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 as the trustees are of the view that the charity will continue in operational existence for the foreseeable future, and no material uncertainties exist.

They have considered the closing position of the charity at 30 September 2022 showing strong positive levels of cash, net current assets, unrestricted funds and have carefully considered budgetted plans for future periods.

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

2. Accounting policies (continued)

2.3 Income

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

Donations are recognised on a receivable basis (where there are no performance related conditions) where the receipt is probable and the amount can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

Certain types of income are shown in the Statement of financial activities as follows:

Hire fees represent a charge for hire of the Theatre for use by a third party. The Theatre retains its hire fee and related share of overheads from the box office relating to the event, the balance of the box office being paid over to the hirer.

Box office income received from shows where the Theatre is responsible for paying performers is shown gross of those and other related show costs, these costs being reflected separately under costs of charitable activities.

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

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. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

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

The charity falls within the scope of partial exemption for VAT. Input VAT that can not be reclaimed is shown as blocked input VAT in the revenue account.

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Trust; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the revaluation model, tangible fixed assets whose fair value can be measured reliably shall be carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Revaluations are made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting date.

Fair values are determined from market-based evidence by appraisal that is normally undertaken by professionally qualified valuers. If there is no market-based evidence of fair value because of the specialised nature of the tangible fixed asset and it is rarely sold, except as part of a contributing business, a Trust may need to estimate fair value using an income or depreciated replacement cost approach.

Gains and losses on revaluation are recognised in the Statement of financial activities, with a separate revaluation reserve being shown in the Statement of funds note.

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

2. Accounting policies (continued)

2.7 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Freehold property	-	not depreciated
Fixtures and fittings	-	15% on reducing balance
Computer equipment	-	33% on reducing balance

2.8 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.9 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.

2.10 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.

2.11 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 Trust 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.

2.12 Financial instruments

The Trust 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.

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

2. Accounting policies (continued)

2.13 Pensions

The Trust operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Trust to the fund in respect of the year.

2.14 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 Trust and which have not been designated for other purposes.

3. Voluntary income

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Donations			
Charity shop: sale of donated goods	19,033	19,033	<i>14,664</i>
Friends of the West Cliff	43,128	43,128	<i>17,644</i>
Other donations and gift aid	21,563	21,563	<i>20,642</i>
Sponsorship	-	-	<i>350</i>
Legacies			
Legacy received	60,000	60,000	<i>2,000</i>
Grants			
Arts Council grants	-	-	<i>165,000</i>
Government COVID support grants	-	-	<i>41,156</i>
OMICRON - hospitality grant	4,000	4,000	<i>-</i>
Tudwick Foundation	1,000	1,000	<i>-</i>
Subtotal detailed disclosure	148,724	148,724	<i>261,456</i>
	148,724	148,724	<i>261,456</i>
<i>Total 2021</i>	<i>261,456</i>	<i>261,456</i>	

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

4. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Kiosk sales	23,255	23,255	5,741
Merchandising	889	889	270
Box Office sales	545,884	545,884	200,711
Hire fees	-	-	(230)
Bar and concessions	6,550	6,550	-
Car parking	10,091	10,091	5,186
	<u>586,669</u>	<u>586,669</u>	<u>211,678</u>
<i>Total 2021</i>	<u>211,678</u>	<u>211,678</u>	

5. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Bank interest	1,406	1,406	1,165
	<u>1,165</u>	<u>1,165</u>	
<i>Total 2021</i>	<u>1,165</u>	<u>1,165</u>	

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Total 2022 £	Total 2021 £
Charitable Activities	870,552	870,552	318,445
<i>Total 2021</i>	<i>318,445</i>	<i>318,445</i>	

Summary by expenditure type

	Staff costs 2022 £	Depreciation 2022 £	Other costs 2022 £	Total 2022 £	Total 2021 £
Charitable Activities	67,679	13,800	789,073	870,552	318,445
<i>Total 2021</i>	<i>64,767</i>	<i>17,422</i>	<i>236,256</i>	<i>318,445</i>	

7. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Total funds 2022 £	Total funds 2021 £
Charitable Activities	870,552	870,552	318,445
<i>Total 2021</i>	<i>318,445</i>	<i>318,445</i>	

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Theatre 2022 £	Total funds 2022 £	Total funds 2021 £
Staff costs	67,679	67,679	64,767
Depreciation	13,800	13,800	17,422
Purchases of kiosk sales	12,465	12,465	2,785
Performers and other show costs	402,693	402,693	115,788
SOLT Commission	2,591	2,591	(78)
Friends fundraising costs	19,550	19,550	4,603
Light and heat	12,008	12,008	7,224
Charity shop overheads	3,000	3,000	2,400
Rates and water	3,661	3,661	1,524
Waste disposal	1,833	1,833	2,731
Repairs and maintenance	131,607	131,607	31,728
Technical	100	100	1,500
Insurance	15,466	15,466	13,006
Cleaning	13,410	13,410	3,268
Performing rights	17,382	17,382	(1,171)
Printing postage and stationery	4,313	4,313	1,896
Advertising	25,562	25,562	11,164
Website and computer costs	18,936	18,936	15,070
Telephone	1,861	1,861	1,346
Licences and related costs	1,701	1,701	532
Bank and credit card charges	11,101	11,101	2,214
General expenses	574	574	1,038
Training	25	25	1,059
Entertainment	207	207	25
Covid-19 expenditure	-	-	1,089
Blocked input VAT	85,079	85,079	11,857
Governance costs - accountancy	3,948	3,948	3,658
	<u>870,552</u>	<u>870,552</u>	<u>318,445</u>
<i>Total 2021</i>	<u>318,445</u>	<u>318,445</u>	

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

8. Independent examiner's remuneration

	2022 £	2021 £
Fees payable to the Trust's independent examiner for the independent examination of the Trust's annual accounts	<u>1,875</u>	<u>1,700</u>

9. Staff costs

	2022 £	2021 £
Wages and salaries	65,511	62,711
Social security costs	1,059	1,018
Contribution to defined contribution pension schemes	1,109	1,038
	<u>67,679</u>	<u>64,767</u>

The average number of persons employed by the Trust during the year was as follows:

	2022 No.	2021 No.
Administration staff	<u>3</u>	<u>3</u>

No employee received remuneration amounting to more than £60,000 in either year.

The Charity has paid £1,410 in the year to D Holloway a trustee, in respect of stage management fees. The Charity has paid £2,910 to K Harris a trustee, for the provision of light and sound services in the year. The fees have been paid under formal agreements for the provision of these services and are not in relation to their roles as trustees.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 30 September 2022, no Trustee expenses have been incurred (2021 - £NIL).

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

11. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation				
At 1 October 2021	1,989,385	299,933	16,580	2,305,898
Additions	-	107	298	405
Revaluations	296,993	-	-	296,993
At 30 September 2022	<u>2,286,378</u>	<u>300,040</u>	<u>16,878</u>	<u>2,603,296</u>
Depreciation				
At 1 October 2021	19,385	211,829	15,172	246,386
Charge for the year	-	13,232	568	13,800
At 30 September 2022	<u>19,385</u>	<u>225,061</u>	<u>15,740</u>	<u>260,186</u>
Net book value				
At 30 September 2022	<u>2,266,993</u>	<u>74,979</u>	<u>1,138</u>	<u>2,343,110</u>
At 30 September 2021	<u>1,970,000</u>	<u>88,104</u>	<u>1,408</u>	<u>2,059,512</u>

The freehold property was revalued to market value at 30 September 2022 by the Trustees.

The Trust has adopted a policy of revaluation for tangible fixed assets. Had these assets been measured at historic cost, the carrying values would have been as follows:

	2022 £	2021 £
Freehold property	<u>51,529</u>	<u>51,529</u>

12. Stocks

	2022 £	2021 £
Finished goods and goods for resale	<u>610</u>	<u>610</u>

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

13. Debtors

	2022	2021
	£	£
Due within one year		
Trade debtors	4,075	-
Other debtors	-	613
Prepayments and accrued income	-	27,500
	4,075	28,113
	4,075	28,113

14. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Trade creditors	19,409	-
Other taxation and social security	2,793	889
Accruals and deferred income	176,878	95,265
	199,080	96,154
	199,080	96,154

	2022	2021
	£	£
Deferred income at 1 October 2021	93,162	107,920
Resources deferred during the year	162,536	93,162
Amounts released from previous periods	(93,162)	(107,920)
	162,536	93,162
	162,536	93,162

Deferred income relates to ticket sales in advance.

15. Financial instruments

	2022	2021
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	336,912	330,306
	336,912	330,306
	336,912	330,306

Financial assets measured at fair value through income and expenditure comprise bank and cash balances.

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

16. Statement of funds

Statement of funds - current year

	Balance at 1 October 2021 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 30 September 2022 £
Unrestricted funds					
General funds	384,531	736,799	(870,552)	-	250,778
Revaluation reserve	1,937,856	-	-	296,993	2,234,849
	<u>2,322,387</u>	<u>736,799</u>	<u>(870,552)</u>	<u>296,993</u>	<u>2,485,627</u>

Statement of funds - prior year

	<i>Balance at 1 October 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 30 September 2021 £</i>
Unrestricted funds				
General funds	228,677	474,299	(318,445)	384,531
Revaluation reserve	1,937,856	-	-	1,937,856
	<u>2,166,533</u>	<u>474,299</u>	<u>(318,445)</u>	<u>2,322,387</u>

17. Summary of funds

Summary of funds - current year

	Balance at 1 October 2021 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 30 September 2022 £
General funds	<u>2,322,387</u>	<u>736,799</u>	<u>(870,552)</u>	<u>296,993</u>	<u>2,485,627</u>

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

17. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 October 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 30 September 2021 £</i>
General funds	2,166,533	474,299	(318,445)	2,322,387

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	2,343,110	2,343,110
Current assets	341,597	341,597
Creditors due within one year	(199,080)	(199,080)
Total	2,485,627	2,485,627

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	2,059,512	2,059,512
Current assets	359,029	359,029
Creditors due within one year	(96,154)	(96,154)
Total	2,322,387	2,322,387

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

19. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income/expenditure for the year (as per Statement of Financial Activities)	(133,753)	155,854
Adjustments for:		
Depreciation charges	13,800	17,422
Bank interest received	(1,406)	(1,165)
Decrease/(increase) in debtors	24,038	(25,646)
Increase/(decrease) in creditors	102,926	(13,332)
Net cash provided by operating activities	5,605	133,133

20. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	336,912	330,306
Total cash and cash equivalents	336,912	330,306

21. Analysis of changes in net debt

	At 1 October 2021 £	Cash flows £	At 30 September 2022 £
Cash at bank and in hand	330,306	6,606	336,912
	330,306	6,606	336,912

West Cliff (Tendring) Trust

Independent Examination findings report for the year ended 30 September 2022



The Trustees
West Cliff (Tendring) Trust
Tower Road
Clacton on Sea
Essex
CO15 1LE

Griffin Chapman
4 & 5 The Cedars, Apex 12
Old Ipswich Road
Colchester
Essex, CO7 7QR

27 April 2023

Firstly, we would like to express our thanks to all members of staff who assisted us in carrying out our Independent Examination work and we are grateful for the time they have taken to help with our queries.

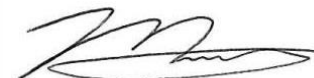
Griffin Chapman are pleased to present this report for the sole attention of the trustees of West Cliff (Tendring) Trust, which contains information from our independent examination work for the year ended 30 September 2022 including:

- Independent Examination opinion in accordance with section 145 of the Charities Act 2011;
- Matters which arose which we consider should be brought to your attention;
- Material adjustments and unadjusted amendments to the financial statements; and
- Other matters, if any, arising from the independent examination that, in our professional judgement, are significant to the oversight of the financial reporting process.

This memorandum is strictly confidential and although it has been made available to management to facilitate discussions, it may not be taken as altering our responsibilities to the charity arising under our independent examination engagement letter. The contents of this letter should not be disclosed to third parties without our prior written consent. No responsibility is assumed to third parties.



Yours sincerely,



Thomas Maddocks, ACA, FMAAT
Partner, Griffin Chapman

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Independent examination summary

We have completed our independent examination of the financial statements for the year ended 30 September 2022.

We as the examiner are not required to form an opinion as to whether the accounts show a true and fair view. Rather, the objective of the examination is to enable us to state whether, on the basis of procedures carried out, anything has come to our attention that causes us to believe that the accounts are not prepared, in all material respects, in accordance with the financial reporting framework. In other words, it is a form of negative assurance. For the purposes of expressing negative assurance, we should be able to obtain sufficient appropriate evidence – primarily through enquiries and analytical procedures – to be able to draw these conclusions.

Other matters which may cause concern are reported on an exception basis, if they arise during the course of the examination.

Our independent examination is, therefore, not designed to identify all control weaknesses and the matters reported are limited to those deficiencies that we have identified during our work.

We have complied with the Independent Examination requirements and all threats to our independence, as identified to you, have been properly addressed through appropriate safeguards. No additional facts or matters have arisen during the course of the independent examination that we wish to draw to your attention and we confirm that we are independent and able to express an objective view on the financial statements.

Our Independent Examination Report

We anticipate that our independent examination report will be unqualified.

We have no concerns and have come across no matters in connection with the examination to which attention should be drawn in our report in order to enable a proper understanding of the accounts to be reached.

1. Findings and recommendations from our independent examination

This section of our report includes our findings and recommendations that we identified during our examination work.

We have prioritised our recommendations into the following categories:

- High – matters that we consider fundamental, against which management should take action as soon as possible;
- Medium – matters that we consider significant, that should be addressed within a reasonable/ defined timeframe; and
- Low – matters that merit attention and would improve overall control, or are options to promote better or more efficient practices

Observation and risk / impact	Grading	Findings & recommendations	Management response and action planned	Timescale and responsibility for implementation
<p>The accounting records had not been maintained to an adequate standard during the year. Opening balances had not been agreed from the previous year, and transactions had not been fully posted.</p>	<p>High</p>	<p>This has been addressed by the Trustees since the year end and responsibility for the accounting function has passed to the new Finance Manager and delegated to the bookkeeper, who has introduced new controls and brought the accounting records up to date</p>		

1. Findings and recommendations from our independent examination continued

Observation and risk / impact	Grading	Findings & recommendations	Management response and action planned	Timescale and responsibility for implementation
<p>Blocked input VAT had not been accounted for in the accounting records and had not been shown as an expense in the management accounts.</p>	<p>Medium</p>	<p>This has been discussed with the new bookkeeper, who has brought the records up to date and is now in a position to make the relevant entry on a monthly basis.</p>		
<p>The VAT returns were outsourced and the supporting calculations and explanations were not clear.</p> <p>HMRC opened a review into the March 2022 VAT return, and subsequently amended the return submitted.</p>	<p>Medium</p>	<p>The Charity has now transitioned to Sage and has reliable accounting data along with the new bookkeeper settled in, and we would recommend that the VAT function is brought in house going forward, if the bookkeeper was confident to complete this process and had enough time.</p>		

2. Matters raised in previous year's findings report

The following table presents matters that have been previously raised in management reports and highlights where it is thought that actions are yet to be implemented.

Matters that have not yet been resolved will be shown in our examination findings this year once again.

Observation and risk / impact	Grading	Findings & recommendations	Management response and action planned	Timescale / responsibility
The accounting records of the Charity are maintained to the required standard.	High	<p>The accounting records presented were not up to date for a charity of this size and complexity. The charity should review and ensure its accounting function has enough time to complete the work required. We understand the treasurer changed around the year end and there is time required to understand the role.</p> <p>The charity has a large volume of small transactions, and the bookkeeping seems to be a timely process. We would recommend employing a bookkeeper or outsourcing the accounting function if the trustees and management team find the task too time consuming.</p>	<p><i>Trustees recognise that this was a very difficult year with regards to keeping our accounting records up to date.</i></p> <p><i>Our previous treasurer sadly died in November 2020 and our assistant treasurer, Dave Clark, stepped in and did the best he could but he made it clear this was short term. Our current Treasurer, Joy Wicks, joined the Trust in April 2021 (more than halfway through the financial year) and was appointed Treasurer in May 2021. The handover was not as smooth as it could have been as Dave Clark also resigned in September 2021 and Joy has had a lot to pick up. Additional problems occurred when moving from the Paxton accounting system (introduced by the previous Treasurer) to Sage halfway through the year.</i></p>	

Continued into next section

2. Matters raised in previous year's findings report continued

The following table presents matters that have been previously raised in management reports and highlights where it is thought that actions are yet to be implemented.

Matters that have not yet been resolved will be shown in our examination findings this year once again.

Observation and risk / impact	Grading	Findings & recommendations	Management response and action planned	Timescale / responsibility
<p>Completeness of the accounting records.</p>	<p>High</p>	<p>Bank statements for all accounts were initially not available. Consequently, not all the transactions in those bank accounts were included in the accounting records.</p> <p>The bank accounts were not reconciled and agreed to the accounting records. We would strongly recommend this is completed weekly/monthly to ensure the records are up to date and accurate.</p> <p>Year-end adjustments made in the previous accounts to 30 September 2020 had not been included on the accounting system. It is important that any adjustments made at the year end are reflected back into the accounting system, to ensure it reflects the true opening position of the charity at any one time.</p>	<p><i>Continued from previous section</i></p> <p><i>In addition the trustees had been unhappy with accountants, CBS, for quite some time and decided to change. They agreed to move VAT returns and payroll in April 2021 to In For A Penny and to move annual accounts inspection to Griffin Chapman. The CBS handover was not as smooth as the trustees would have liked.</i></p> <p><i>As a result of this and your recommendations, the Trustees agreed at their meeting in June that we should look for a self employed bookkeeper to carry out the tasks recommended in your letter including weekly bank reconciliation. This has now been done and the bookkeeper is employed currently for one day a week with an additional 2 hours on a second day to ensure everything is up-to-date as recommended before the end of year.</i></p>	

2. Matters raised in previous year's findings report continued

The following table presents matters that have been previously raised in management reports and highlights where it is thought that actions are yet to be implemented.

Matters that have not yet been resolved will be shown in our examination findings this year once again.

Observation and risk / impact	Grading	Findings & recommendations	Management response and action planned	Timescale / responsibility
There remains some uncertainty regarding the status of the Friends of West Cliff Theatre, and how to account for fundraising transactions, income and costs.	Low	We would be happy to have a meeting to discuss this with you to clarify the fundraising activities of the charity, and how transactions should be posted.	<i>Trustees agree that we should arrange a meeting with you, our Treasurer and the Friends' treasurer asap to ensure everything is in order before the end of the next financial year.</i>	Meeting has since been held and overall approach confirmed.

3. Summary of Journal Adjustments

The table below summarises the adjustments made to the accounts during our examination work, and agreed with the finance manager and bookkeeper;

Adjustments	Balance Sheet Impact £	Statement of Financial Activities Impact £
Per Draft Accounts presented for independent examination	2,372,147	49,760
Depreciation on fixed assets for the year	(13,800)	(13,800)
Accrued grant income brought forward matched against receipts in year	(27,500)	(27,500)
Reanalysis of deferred income brought forward	93,162	93,162
Deferred income carried forward at year end recognised	(162,536)	(162,536)
Increase in independent examination fee accrual	(175)	(175)
Correct unidentified historic suspense account balances brought forward	3,240	3,240
Inclusion of box office sales and other income banked on 2 October 2022	9,626	9,626
Continued:		

3. Summary of Journal Adjustments continued

The table below summarises the adjustments made to the accounts during our examination work, and agreed with the finance team;

Adjustments	Balance Sheet Impact £	Statement of Financial Activities Impact £
Blocked input VAT recognised as cost	(85,079)	(85,079)
Freehold property revaluation	296,993	296,993
Correction of cash balance at year end	(451)	(451)
Per Final Accounts to be signed by Trustees	2,485,627	163,240

4. Independence and ethics

Facts and matters that bear upon our objectivity and independence

We confirm that we comply with the Ethical Standards for Independent Examiners.

There were no significant threats to our independence and objectivity identified during the Independent Examination work.

Griffin Chapman are able to assist in the final preparation of the financial statements, from the information given by your senior management and finance team. This work is computational, and your informed management then review and confirm the final draft of the financial statement and ensure they are as expected.

Fees this year

We confirm that the fee charged during the year in respect of services performed for West Cliff (Tendring) Trust were agreed with the Trustees when our appointment began, and are comparable to the previous year.

Service	Fee, net of VAT
Independent examination and preparation of accounts	£ 1,875

Further services

Griffin Chapman offer a range of other specialist services.

We would be happy to discuss the scope of any other work and agree an estimate of the fee in advance of commencing activity.

5. Useful links and updates in the sector

My Charity Commission Account

The Charity Commission plans to launch My Charity Commission Account, an online service for trustees, managers and accountants. The account will be the new way to access the Charity Commission's online services from Spring 2023 and it will provide tailored support and information to help charities run their organisations effectively. It is also to be used by other people authorised by the charity, such as accountants or lawyers.

Online services to be made available include updating charity details, submitting annual returns, and making changes to a governing document, a charity's name or financial year end.

Further details including how to setup the account can be found via the page: <https://www.gov.uk/guidance/setting-up-my-charity-commission-account>

Charities and Investment matters

In November 2022, the Charity Commission released an update on its investment guidance, Charities and investment matters: a guide for trustees (CC14) to reflect the Butler-Sloss ruling. This confirmed that it is progressing a wider redesign and update of CC14, including clarifications on social investments which are made under separate powers. It confirmed that charities can continue to rely on the legal position in CC14 when making investment decisions. The Commission also stated that charity trustees' primary and overarching duty is to further the purposes of the charity. Therefore they can, where appropriate, make financial investments designed only to secure the best financial return.

The effects on the balance sheet could include:

- Where new ethical investments have been made, the need to clearly assess the classification of the investments including determining whether an investment is a financial investment or in fact a social investment and the subsequent accounting and disclosures are appropriate; and
- The need to consider enhancing disclosures and information in the Trustees' Annual Report and notes to the financial statements surrounding investments. This could include greater explanation of investment disposals and additions, investment policies, the types of investments held and purposes by which they are held.

An updated version will be published in the Summer 2023 on the page: <https://www.gov.uk/government/publications/charities-and-investment-matters-a-guide-for-trustees-cc14>



4 & 5 The Cedars, Apex 12
Old Ipswich Road
Colchester
Essex
CO7 7QR

Thank You

Thank you for your attention in reading our findings report. If you have any further queries, please do not hesitate to contact me on 01206 842000 or Thomas@griffin-chapman.co.uk.

Thomas Maddocks, ACA, FMAAT
Independent Examiner



WEST CLIFF (TENDRING) TRUST

England & Wales - Charity number 1001022

Accounts

Registered number: 2002819 (England & Wales)
Charity number: 1001022

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2021

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

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WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE TRUST, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

Trustees	N Jacobs, Chairman I Tracey, Secretary A Francis (deceased 18 November 2020) I Cartland D Clark, Treasurer (to 18 May 2021) (resigned 10 September 2021) J Goulding (resigned 1 April 2021) K Harris C Hooks B Markham T Mills R White-Robinson G Wiggins J Wicks, Treasurer (from 18 May 2021) (appointed 20 April 2021) D Holloway (appointed 8 December 2020)
Company registered number	2002819 (England & Wales)
Charity registered number	1001022
Registered office	Tower Road Clacton on Sea Essex CO15 1LE
Company secretary	I Tracey
Accountants	Griffin Chapman Chartered Accountants 4 & 5 The Cedars Apex 12 Old Ipswich Road Colchester Essex CO7 7QR

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE TRUST, ITS TRUSTEES AND ADVISERS
(CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021

Bankers

Barclays Bank
44 Station Road
Clacton on Sea
Essex
CO15 1RZ

CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Cambridge & Counties Bank
Charnwood Court
58 New Walk
Leicester
LE1 6TE

Santander
7th Floor
No 4, St Pauls Square
Liverpool
L3 9SJ

Shawbrook Bank
Lutea House, Warley Hill Business Park
The Drive
Great Warley
Brentwood
CM13 3BE

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

CHAIRMAN'S STATEMENT
FOR THE YEAR ENDED 30 SEPTEMBER 2021

The chairman presents his statement for the year.

Last year I began my Chairman's Report by saying that 2019-2020 had been a year of two halves with a normal first half and a COVID hit second half. This year has been a similar year of two halves, but in reverse, as for the first part of the year we were still in the grip of lockdown and unable to open. There was a brief respite in December when we were allowed to open under socially distanced rules for a brief time, but then we were forced to close again after the Christmas Season until 12 June 2021, when we once again opened under socially distanced rules and then, in July, we were able to fully open and we were able to produce our annual Summer Season, remaining open until the end of the year and beyond.

Since our reopening, we have seen audience numbers continue to grow and by the end of the year were beginning to reach pre-COVID levels with future bookings continuing to rise as we have continued to develop our programme of broadening the appeal of the West Cliff and have been very active in promoting the theatre through our website and social media presence, resulting in a growing number of our audience coming from all over Essex, particularly from Mid Essex around the Chelmsford, Witham and Braintree areas, as well as from further afield, e.g., London and Norfolk.

The closure of the Theatre along with the two periods of socially distanced opening seriously affected our income, which was further exacerbated by the fact that our Charity Shop (Second Act) was also closed for much of the period and The Friends were unable to meet to organise any large-scale fundraising activities.

Fortunately, we were able to offset these losses by being awarded substantial Government Grants of £110,000 and £55,000 via the Arts Council Cultural Investment Fund (though not all of this was paid during the current year) as well as smaller government grants through Tendring District Council, enabling us to remain financially viable, enabling us to reinstate our deferred but much needed project to extend the Ladies' Toilets. After a full tender process, the contract to undertake this work was awarded to Weeks Construction Limited in August and the work started towards the end of September.

During the period of closure, one of our main challenges was to maintain contact with our regular and potential audiences. In this context, our website and use of social media played a major role in bringing the latest news to the attention of the public. Membership and followers of both our Facebook page and our Twitter feed have continued to grow during this period. Following their success, we also started our own YouTube channel and Instagram account. The latter in particular was aimed at being able to connect with a younger generation.

To say this has been a challenging year is an understatement of massive proportions, which has placed an enormous burden on our Manager and Box Office Staff, having to cope with cancelling or rearranging shows (some more than once!), arranging refunds or deferring tickets and generally keeping the West Cliff ticking over in good shape ready to take up from where we left off in March 2020. We owe them an enormous debt of gratitude for keeping us going through these difficult times. Thanks to them, we now have a full programme of shows arranged for the coming year and beyond.

It is, as always, our intention to continue to provide a first-rate venue for visiting professional artistes and companies. In this we are ably supported by our army of Volunteers and Friends and it is always very gratifying to note that one of the commonest comments on our Social Media pages and on TripAdvisor is how friendly, helpful and informative our Front of House volunteers are, while visiting professional artists and companies invariably tell us how much they appreciate the welcome, atmosphere and technical expertise our technical volunteers provide in our relatively small theatre and generally rate us as amongst the best they've ever appeared in.

As well as hosting top class professional shows, we are also very aware of our position as a community theatre and have continued, when able, to support many local organisations as much as we can by providing both theatre space for amateur theatrical, musical, band and dance companies and meeting space in the bar for a number of other groups. This will continue to be a priority for us when we reopen.

We take particular pride in our involvement with young people in the area, encouraging local schools and

WEST CLIFF (TENDRING) TRUST
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CHAIRMAN'S STATEMENT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021

colleges to take advantage of our theatre to enable them to give both front and backstage education and experience to their students. In this context, we are especially proud of our own Youth Group who, like the rest of us, have suffered through not being able to meet for much of the year, but are looking forward to getting back into action.

During the year we lost three Trustees. Firstly, in November, former Treasurer, Alan Francis, sadly died. Alan was appointed in 2015 and had worked tirelessly on behalf of the Theatre, for ever looking at ways to improve our accounting procedures, making it easier to control our finances. Secondly, John Goulding stood down in April, having served as a Trustee for 15 years, mainly with responsibility for maintenance. He also served as a Duty Manager. Finally, David Clark retired from the post of Assistant Treasurer in September, having stepped down from the role of Treasurer at the 2021 AGM. Dave became a Trustee in 2006 after already being very active at the West Cliff as a front of house volunteer and house manager. He was appointed Company Secretary in 2007, following this with various different roles. As Treasurer during the current year, his conscientious attention to detail, meticulous book-keeping and seeming appetite for sheer hard work were major factors in enabling us to be successful in obtaining the two Arts Council grants.

Two new Trustees were appointed. Firstly, Di-onne Holloway, who replaced Alan Francis in December and became the Trustee responsible for Social Media and Child Protection. Secondly, Joy Wicks, who was appointed Assistant Treasurer in April and then took over as Treasurer at the 2021 AGM.

Finally, I would like to thank the Trustees, Staff, Volunteers and Friends for their continued support of the Theatre and for the tremendous enthusiasm and hard work they all put in to keeping the West Cliff Theatre such a vital and active part of the local community.

I am extremely proud to be involved with an organisation that brings so much entertainment, education and reward to the people directly involved, the local community and many others from further afield. The challenge will remain in future years, but I am now more confident than ever that we will rise to it and will continue to go from strength to strength.



Norman Jacobs - Chairman

Date: 03/05/2022

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2021

The Trustees, who are also Directors for the purposes of Company Law, present their annual report together with the financial statements of the West Cliff (Tendring) Trust for the year 1 October 2020 to 30 September 2021. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Trust qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

The Trust also trades under the names West Cliff Theatre Clacton On Sea.

Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities and exercising their duties.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The West Cliff (Tendring) Trust, "The Trust", is a company limited by guarantee and governed by its Memorandum and Articles of Association. It was registered as a Charity with the Charity Commission on 23rd November 1990.

Appointment of Trustees

The Memorandum allows for between 3 and 12 Trustees. At the start of the financial year there were 12 voting Trustees. One Trustee unfortunately died in November and two others resigned during the financial year. However, 2 new Trustees joined the board, one in December and one in April so we ended the financial year with 11 voting Trustees.

Trustees are appointed by the Board of Trustees having been duly proposed and seconded. There are no externally nominated Trustees.

At the AGM one third of Trustees for the time being retire from office. If their number is not a multiple of three then the nearest number to one third retire. The Trustees who retire are those who have been longest in office since their last election or appointment. A retiring Trustee is eligible for re-election.

Officers are also appointed at the AGM. The Chairman, Vice Chairman (if there is one), Honorary Secretary and the Honorary Treasurer are appointed from Trustees and have a vote.

Trustee Induction

Each Trustee is normally responsible for a particular area of operation and potential Trustees are approached with this in mind.

The Chairman, Secretary and other Trustees assist with the general induction of new Trustees and add their own expertise to the selection and induction process.

WEST CLIFF (TENDRING) TRUST
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021

Organisation

The Trust meets up to 8 times a year to conduct all current general business. In addition the Officers and selected Trustees meet with the Theatre Manager on a regular basis to manage the day to day operations. This group is called the Management Team and is mandated to conduct this business by the Board of Trustees.

A Trustee who is nominated as Volunteer Co-ordinator has overall responsibility for the management and training of all Front of House volunteer staff. The operation of performances is managed by groups of Front of House and Duty Managers all of whom attend training sessions in the safe operation of the Theatre and its policies including those in respect of young and disadvantaged people.

Theatre Manager and Paid Staff

The Trust employs a full time Theatre Manager responsible to the Board and line managed by the Honorary Secretary and Chairman jointly. The Theatre Manager deals with all day-to-day operational matters such as bookings, administration and publicity. He is assisted by a Box Office Manager and Admin/Box Office Assistant.

Youth Theatre

The Trust has at the forefront of its rationale an objective to involve, entertain and train young people. We believe that we have a duty to expose the young to live theatre and stage use. We consider it to be an important extension to community life and experience and is at the forefront of our philosophy.

To this end we run a performing youth group, the West Cliff Youth Theatre, for 11-year-olds and over. They meet on Monday and Wednesday evenings. The Youth Theatre has been going since year 2000 and celebrated its 21st anniversary this year.

The group is non-selective and has members with medical and learning difficulties. The Youth Theatre would normally perform one or two shows a year and take part in other shows as well as undertaking publicity and promotion work for the Theatre. Many of these young people would not normally have such opportunities and, we believe, benefit greatly from the experience.

Even with a pandemic in full swing, the Youth Group continued to 'meet' via Zoom with the aim of performing a concert and one act play with two casts. The One Act Plays were performed under restrictions to an invited and socially distanced audience in June 2021 and after several attempts the Youth Concert went ahead on Sunday 26th September 2021. The group received great support from local actor, Graham Cole, (formerly The Bill) and we know that this engagement was vital for the wellbeing and mental health of our members. They are now focussed on rehearsals for Kipps – The Half A Sixpence Musical, which is to be staged in 2022.

Members of our Youth Group come from a variety of backgrounds. We are delighted that some go on to have a long-term relationship with the Theatre in a volunteer capacity and a few become involved in Theatre as a career both on stage and technically. To give some financial assistance to these young people who leave the West Cliff to take up further studies in theatre, it was decided to create The Mike Freeman Award in memory of our late chairman. A show is organised to raise funds every two years, showcasing the best of young talent throughout the Tendring district. Time 2 Shine is scheduled for November 2021 and auditions are already underway via social media. The show is staffed, produced, directed and performed by local youngsters from the Tendring area.

Another very encouraging aspect is the recruitment of young aspiring technical staff. Technicians are always at a premium and we have managed to attract several young people who have expressed an interest in the technical side of operations. These recruits are trained in the basics of theatre operation and safety and put to work under the supervision of a "buddy" until they are of an age and experience when they take up duties in their own right.

WEST CLIFF (TENDRING) TRUST
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021

Local Educational Links

Although severely hampered by the current pandemic the theatre continued to forge strong partnerships with Tendring Schools and Colleges. Our partners include Holland Park Primary School who use the West Cliff regularly to either show their abilities to our Community or use the experience of a working theatre for examinations. They are already booked back into the 2022 diary. Our manager, who realises how important this partnership is, has agreed a reduced hire fee to ease the financial burden on the school.

We were also able to support several local dance schools, including The Company, Signature Dance and Sophisticated Entertainments as well as Evolution Dance Foundation College, who will celebrate 10 years of performing at the venue in 2023.

Plans were also put in place to run our first half-term workshop for Halloween. This 3 day workshop will be aimed at 6-12 age group, no matter their ability and needs and if successful will be extended into 2022 to also incorporate a Saturday morning club.

Community Links

The West Cliff Theatre has been at the heart of the Tendring Community since the Trust was formed in 1985 to take over the running of the Theatre from Tendring District Council, and turn it into an all-year round theatre not just open for four months in the Summer. The venue is used for hundreds of meetings and events every year and has become an important facility for those groups including the local Rotary Club, Clacton Musical Theatre Society, Clacton Amateur Dramatic Society, BBC, Essex County Council and the Friends of the West Cliff with their weekly fund-raising events. Many of these groups use the West Cliff as their base and others on a more casual basis. The theatre is also able to offer its facilities for other local dance companies, many of whom consider the building to be their 'home' for performances. We hope to extend our community work in the near future in partnership with the Arts Council England and Tendring District Council

Visual Arts

As part of the remit of the Trust to cater for all aspects of the performing and visual arts, the Friends of the West Cliff Theatre operate, on behalf of the Trust, an art gallery in the foyer and surrounding areas. This space mounts at least 12 exhibitions a year showing work from local and regional artists, photographers and craftspeople. It enjoys great success and exhibitors report healthy sales from their shows.

The gallery is open each weekday and Saturday and is free to all members of the public.

Risk Management

The safety of the public, performers and staff is paramount in the operation of The West Cliff Theatre and in particular the well-being of the young and vulnerable members of our society. To this end the Trust has formulated a series of plans that set out their policies on these topics. They include:

- Emergency evacuation procedures coupled with comprehensive training sessions leading to an acknowledgement of competence. Compulsory for all our staff.
- Policy on Disclosure and Barring Service (previously CRB) with checks for some volunteers and employees likely to come into contact with minors and other vulnerable persons.
- Child Protection & Safeguarding Policies
- Strict control of and testing all ladders, platforms, hanging and suspension equipment and winches and training in their use.
- Portable appliance testing (PAT Testing) and Fixed Installation Testing (FIT) of all Trust owned equipment.
- Gas, Electricity and Fire Equipment installations are inspected annually by Specialist Firms.
- Adherence to COSHH regulations.

WEST CLIFF (TENDRING) TRUST
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021

- Health & Safety and Equal Opportunities policies

A nominated Trustee responsible for Health and Safety reviews the policies in conjunction with the Theatre Manager.

In this way the Trust is able to evaluate and mitigate those risks that they encounter and minimise the impact they may have upon the organisation and the Public. Risk analysis is carried out on a rolling programme.

During the current pandemic, and whilst government restrictions are in place, The West Cliff Theatre will review its COVID-19 policies as and when required to keep up to date with current guidelines to ensure the safety of the staff, volunteers, trustees and public at all times.

OBJECTIVES AND ACTIVITIES

The objectives of the Charity are to promote an interest in live theatre and the visual arts through performances and exhibitions and to make this available to all members of the Community and beyond and also to ensure the future of the venue so that this work can continue.

In particular the Trust aims to foster the involvement of our young people and to make all our facilities and resources available to them. There are many layers to this aspect and they include our thriving Youth Groups and new works by local young authors and performers. We maintain strong links with local schools and encourage the less advantaged members of the youth in our community.

In summary the Charity's whole objective is to make the venue available to all who wish to use it and to provide quality and varied entertainment to give our patrons the widest possible live theatre experience, to promote arts education and support local tourism.

Friends' Group

Shortly after its formation, the Trust set up a group to organise fund raising called the "Friends of the West Cliff Theatre". The Friends ask for a small subscription in exchange for involvement and support of the Theatre. They currently have in excess of 600 members and elect their own Committee and Officers. They celebrated their 30th anniversary in 2017.

In 2020-2021, despite the severe restrictions placed on the community due to the pandemic, the Friends raised £17,644 for the Theatre by their efforts.

Under normal circumstances, the Friends meet for business or social reasons at least once a month and are key to the operation of the theatre. The Chairman of the Friends attends Trust meetings ex officio but is not a voting member of the Trust.

Other Fund-Raising Activities

Our charity shop, "Second Act", which is staffed by volunteers, provides another much-needed source of funding. Despite being closed for nearly six months this year, due to COVID-19 restrictions, it managed to raise over £14,664 in 2020-2021, net of all expenses due to the generosity of donors and the enthusiasm of those who run the shop.

A "Buy a Brick" scheme was set up to contribute to the building extensions to accommodate the improved Ladies' toilets. This fund had reached almost £6,226 by the end of the year despite the enforced closure of the theatre.

We draw some comfort from the continued support of partners and users alike and the fact that public opinion is demonstrably on our side. We shall continue to work hard to involve all our users and stakeholders in designing

WEST CLIFF (TENDRING) TRUST
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021

a future role appropriate to the strategic position we hold in Tendring life, bearing in mind that during a normal year more than 30,000 people will see a show at the Theatre and an estimated further 6,000 will visit the Stage Door Cafe to enjoy a drink or a meal, view an exhibition in our gallery or attend a meeting. At the start of the COVID vaccination programme we handed our pay and display car park over to the NHS which had an impact on our income from this source. However, we felt this was an important thing to do for our community.

Volunteers

Many of the operational functions of the theatre are carried out by volunteers, in particular the support of performances in Front of House and Technicians roles. Those involved will each have undertaken a general induction into the ways of the Theatre and then, with other Front of House and Technician Volunteers, attended a series of training evenings and events to refine their knowledge and keep them up to date with new regulations. Their progress in training is recorded and there is a progressive advancement system that leads to further responsibility to the level of Front of House Management.

Other volunteers carry out routine building maintenance, plan events and contribute to the creation and distribution of support and publicity material.

Longer Term Strategy

Prior to the onset of the COVID-19 pandemic the Theatre's production and performance income continued to improve. However, the Trust is still dependent on the fund-raising efforts of the Trustees and the Friends and the proceeds of the Charity Shop and the Car Park. Among the challenges we face are the requirement to continue to upgrade our facilities to conform to ever more stringent regulations and to ensure the continuity and succession of Trustees, Officers and Volunteers.

ACHIEVEMENTS AND PERFORMANCE

Achievements

Our greatest achievement remains that after more than 31 years of Trust management the venue is still open and providing more entertainment and more community activity than at any point in its 127-year history. At the same time the technical facilities and the accessibility for the less able have been brought up to current standards for the benefit of all users.

Added Value

We believe by adding value to the venue we add value to the Community. This is the driving force behind all our activities. We maximise income from associated activities such as the bar concession, car park, bar hire, retail sales, and merchandising. There is no Trust asset that does not contribute to the income of the organisation

FINANCIAL REVIEW

Trustees and management have worked hard to mitigate the effects of the current pandemic which has seen the closure of the theatre from March 2020 to December 2020 and then again from January 2021 to June 2021. Prior to this it was gratifying that attendances and show revenue at the Theatre were continuing to grow, but it is only by maintaining our efforts that we can hope to ensure the theatre survives the current situation.

This document summarises how we endeavour to do this. However, obtaining funding and containing costs are an ongoing challenge. The Trustees review our short- and medium-term financial requirements at every meeting based on the updated Financial Statement prepared by the Treasurer.

The Charity was supported by grants from the Government's Culture Recovery Fund of £110,000 in Round 1 and £55,000 in Round 2 which are recognised in these financial statements. £27,500 of these grants were received

WEST CLIFF (TENDRING) TRUST
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021

after the year end.

For many years the Trust has recognised that maintaining cash flow and reserves is the key to our long-term survival and all concerned ensure that we maintain a policy of financial prudence. This places great reliance on the Trustees, the Friends and all our volunteers to ensure that if any project can be completed or partially completed using our own resources, we must do so as far as possible.

Largely due to COVID related Government and Arts Council grants of £206,156, the accounts this year show a surplus of £155,854, compared to a deficit of £73,210 in the previous year.

Our reserves also remain healthy, and in accordance with the requirements of the Charity Commissioners, we revalued our Freehold Property in April 2019 to take account of the fact that, 35 years after the premises were sold to the Trust for a nominal £10,000, the Theatre and its grounds are now the unencumbered property of West Cliff (Tendring) Trust. This revaluation brings our Balance Sheet net assets to £2,322,387.

Reserves

The Charity has a reserves policy of holding around 12 months' worth of running costs a prudent amount to have in hand. In the current year this is represented by Net Current Assets of £262,875 which currently represents 11 months running costs.

Our reserves of cash, shown as £330,307, are largely held in interest-bearing accounts and support our ongoing cash flow needs. These cash reserves include advance ticket sales of £ 93,162 which is included in current liabilities.

There are no known exceptional financial demands except for the risk of a major structural or equipment failure.

Financial Software

A few years ago the Trust implemented the Paxton Accounting System for Charities which, in conjunction with the Spektrix software that is used to transact our ticket sales, provides more timely, detailed and accurate financial information for the management of the Trust's activities.

Investment Policy

Our investment policy is to deposit reserves and other funds not required for day-to-day operations in interest-bearing accounts with authorised financial institutions that are covered by the Financial Services Compensation Scheme (FSCS).

TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and regulations.

Under Company (and Charity) Law the Trustees are required to prepare a statement of accounts for each financial year which gives a true and fair view of the state of affairs of the Charitable Company at the end of the financial year and of the incoming resources and application of resources in the year. In preparing the statements of account, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the statement of accounts;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the

WEST CLIFF (TENDRING) TRUST
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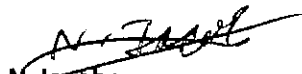
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021

Charitable Company will continue its operations.

The Trustees are responsible for keeping proper records which disclose with reasonable accuracy at any time the financial position of the Charitable Company at that time and to enable the Trustees to ensure that any statement of account prepared by them complies with the Companies Act 2006.

They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on
03/05/2022 and signed on their behalf by:


N. Jacobs
Chair of Trustees

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

Independent examiner's report to the Trustees of West Cliff (Tendring) Trust ('the Trust')

I report to the charity Trustees on my examination of the accounts of the Trust for the year ended 30 September 2021.

Responsibilities and basis of report

As the Trustees of the Trust (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Trust are not required to be audited under Part 16 of the 2006 Act and are eligible for Independent examination, I report in respect of my examination of the Trust's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Trust as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

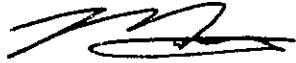
I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Trust'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 Trust'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 Trust and the Trust's Trustees as a body, for my work or for this report.

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021

Signed:



Dated: 26 May 2022

Thomas Maddocks

ACA FMAAT

Griffin Chapman
Chartered Accountants
4 & 5 The Cedars
Apex 12
Old Ipswich Road
Colchester
Essex
CO7 7QR

WEST CLIFF (TENDRING) TRUST
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:				
Donations and legacies	3	261,456	261,456	71,088
Charitable activities	4	211,678	211,678	315,692
Investments	5	1,165	1,165	2,092
Total Income		<u>474,299</u>	<u>474,299</u>	<u>388,872</u>
Expenditure on:				
Charitable activities	6	318,445	318,445	462,082
Total expenditure		<u>318,445</u>	<u>318,445</u>	<u>462,082</u>
Net movement in funds		<u>155,854</u>	<u>155,854</u>	<u>(73,210)</u>
Reconciliation of funds:				
Total funds brought forward		2,166,533	2,166,533	2,239,743
Net movement in funds		155,854	155,854	(73,210)
Total funds carried forward		<u>2,322,387</u>	<u>2,322,387</u>	<u>2,166,533</u>

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

The notes on pages 17 to 29 form part of these financial statements.

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)
REGISTERED NUMBER: 2002819 (England & Wales)

BALANCE SHEET
AS AT 30 SEPTEMBER 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	11	2,059,512	2,056,610
		<u>2,059,512</u>	<u>2,056,610</u>
Current assets			
Stocks	12	610	610
Debtors	13	28,113	2,467
Cash at bank and in hand		330,306	216,332
		<u>359,029</u>	<u>219,409</u>
Creditors: amounts falling due within one year	14	(96,154)	(109,486)
Net current assets		<u>262,875</u>	<u>109,923</u>
Total assets less current liabilities		<u>2,322,387</u>	<u>2,166,533</u>
Net assets excluding pension asset		<u>2,322,387</u>	<u>2,166,533</u>
Total net assets		<u><u>2,322,387</u></u>	<u><u>2,166,533</u></u>
Charity funds			
Restricted funds	16	-	-
Unrestricted funds			
General funds	16	384,531	228,677
Revaluation reserve		1,937,856	1,937,856
Total unrestricted funds	16	<u>2,322,387</u>	<u>2,166,533</u>
Total funds		<u><u>2,322,387</u></u>	<u><u>2,166,533</u></u>

The Trust was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.


The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)
REGISTERED NUMBER: 2002819 (England & Wales)

BALANCE SHEET (CONTINUED)
AS AT 30 SEPTEMBER 2021

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

The financial statements were approved and authorised for issue by the Trustees on
03/05/2022 and signed on their behalf by:


N Jacobs
Chair of Trustees

The notes on pages 17 to 29 form part of these financial statements.

WEST CLIFF (TENDRING) TRUST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

1. General Information

West Cliff (Tendring) Trust is a company limited by guarantee, registered in England and Wales, registration number 2002819. The address of the registered office is Tower Road, Clacton on Sea, Essex CO15 1LE. It is also a registered charity number registration number 1001022. Further details are included in the Trustees' Report.

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 Companies Act 2006.

West Cliff (Tendring) Trust 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 as the trustees are of the view that the charity will continue in operational existence for the foreseeable future.

In forming their view, they have considered and revised the plans and budgets to respond to and address the impact of COVID-19. The charity has responded positively to these challenges during 2021, modifying operational procedures according to Government guidance.

They have considered the closing position of the charity at 30 September 2021 showing strong positive levels of cash, net current assets, unrestricted funds and carefully considered budgeted plans for future periods.

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

2. Accounting policies (continued)

2.3 Income

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

Donations are recognised on a receivable basis (where there are no performance related conditions) where the receipt is probable and the amount can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

Certain types of income are shown in the Statement of financial activities as follows:

Hire fees represent a charge for hire of the Theatre for use by a third party. The Theatre retains its hire fee and related share of overheads from the box office relating to the event, the balance of the box office being paid over to the hirer.

Box office income received from shows where the Theatre is responsible for paying performers is shown gross of those and other related show costs, these costs being reflected separately under costs of charitable activities.

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

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. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on raising funds includes all expenditure incurred by the Trust to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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

The charity falls within the scope of partial exemption for VAT. Input VAT that can not be reclaimed is shown as blocked input VAT in the revenue account.

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Trust; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the revaluation model, tangible fixed assets whose fair value can be measured reliably shall be carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Revaluations are made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting date.

Fair values are determined from market-based evidence by appraisal that is normally undertaken by professionally qualified valuers. If there is no market-based evidence of fair value because of the specialised nature of the tangible fixed asset and it is rarely sold, except as part of a contributing business, a Trust may need to estimate fair value using an income or depreciated replacement cost approach.

Gains and losses on revaluation are recognised in the Statement of financial activities, with a separate revaluation reserve being shown in the Statement of funds note.

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

2. Accounting policies (continued)

2.7 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Freehold property	-	not depreciated
Fixtures and fittings	-	15% on reducing balance
Computer equipment	-	33% on reducing balance

2.8 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.9 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.

2.10 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.

2.11 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 Trust 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.

2.12 Financial Instruments

The Trust 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.

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

2. Accounting policies (continued)

2.13 Pensions

The Trust operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Trust to the fund in respect of the year.

2.14 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 Trust and which have not been designated for other purposes.

3. Voluntary Income

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Donations			
Charity shop: sale of donated goods	14,664	14,664	<i>21,486</i>
Friends of the West Cliff	17,644	17,644	<i>10,044</i>
Other donations and gift aid	20,642	20,642	<i>4,391</i>
Sponsorship	350	350	<i>167</i>
Legacies			
Legacy received	2,000	2,000	-
Grants			
Arts Council grants	165,000	165,000	-
Government COVID support grants	41,156	41,156	<i>35,000</i>
	<u>261,456</u>	<u>261,456</u>	<u><i>71,088</i></u>
<i>Total 2020</i>	<u><i>71,088</i></u>	<u><i>71,088</i></u>	

WEST CLIFF (TENDRING) TRUST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

4. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Kiosk sales	5,741	5,741	12,525
Merchandising	270	270	1,555
Box Office sales	200,711	200,711	289,673
Youth Theatre	-	-	360
Hire fees	(230)	(230)	500
Bar and concessions - general	-	-	3,250
Bar and concesslons - car parking	5,186	5,186	7,498
Sundry income	-	-	331
	<u>211,678</u>	<u>211,678</u>	<u>315,692</u>
<i>Total 2020</i>	<u>315,692</u>	<u>315,692</u>	

5. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Bank interest	1,165	1,165	2,092
	<u>1,165</u>	<u>1,165</u>	<u>2,092</u>
<i>Total 2020</i>	<u>2,092</u>	<u>2,092</u>	

WEST CLIFF (TENDRING) TRUST
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Charitable Activities	318,445	318,445	462,082
<i>Total 2020</i>	462,082	462,082	

Summary by expenditure type

	Staff costs 2021 £	Depreciation 2021 £	Other costs 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Charitable Activities	64,767	17,422	236,256	318,445	462,082
<i>Total 2020</i>	64,598	15,820	381,664	462,082	

7. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Charitable Activities	318,445	318,445	462,082
<i>Total 2020</i>	462,082	462,082	

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Theatre 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Staff costs	64,767	64,767	<i>64,598</i>
Depreciation	17,422	17,422	<i>15,820</i>
Purchases of kiosk sales	2,785	2,785	<i>5,025</i>
Performers and other show costs	115,788	115,788	<i>215,245</i>
SOLT Commission	(78)	(78)	<i>(13)</i>
Fundraising costs	4,603	4,603	<i>866</i>
Light and heat	7,224	7,224	<i>9,647</i>
Charity shop overheads	2,400	2,400	<i>3,000</i>
Rates and water	1,524	1,524	<i>2,181</i>
Waste disposal	2,731	2,731	<i>3,373</i>
Repairs and maintenance	31,728	31,728	<i>67,712</i>
Technical	1,500	1,500	<i>2,678</i>
Insurance	13,006	13,006	<i>13,019</i>
Cleaning	3,268	3,268	<i>5,434</i>
Performing rights	(1,171)	(1,171)	<i>7,981</i>
Printing postage and stationery	1,896	1,896	<i>4,648</i>
Advertising	11,164	11,164	<i>7,908</i>
Website and computer costs	15,070	15,070	<i>18,944</i>
Telephone	1,346	1,346	<i>1,021</i>
Licences and related costs	532	532	<i>335</i>
Bank and credit card charges	2,214	2,214	<i>3,871</i>
General expenses	1,038	1,038	<i>491</i>
Training	1,059	1,059	<i>-</i>
Professional fees	-	-	<i>1,515</i>
Entertainment	25	25	<i>279</i>
Covid-19 expenditure	1,089	1,089	<i>3,687</i>
Blocked input VAT	11,857	11,857	<i>-</i>
Governance costs - accountancy	3,658	3,658	<i>2,817</i>
	<u>318,445</u>	<u>318,445</u>	<u><i>462,082</i></u>
<i>Total 2020</i>	<u><u>462,082</u></u>	<u><u>462,082</u></u>	

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

8. Independent examiner's remuneration

	2021 £	2020 £
Fees payable to the Trust's independent examiner for the independent examination of the Trust's annual accounts	<u>1,700</u>	<u>2,817</u>

9. Staff costs

	2021 £	2020 £
Wages and salaries	62,711	61,815
Social security costs	1,018	1,769
Contribution to defined contribution pension schemes	1,038	1,014
	<u>64,767</u>	<u>64,598</u>

The average number of persons employed by the Trust during the year was as follows:

	2021 No.	2020 No.
Administration staff	<u>3</u>	<u>3</u>

No employee received remuneration amounting to more than £60,000 in either year.

The Charity has paid £1,260 in the year to D Holloway a trustee, in respect of stage management fees. The Charity has paid £2,760 to K Harris a trustee, for the provision of light and sound services in the year. The fees have been paid under formal agreements for the provision of these services and are not in relation to their roles as trustees.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 30 September 2021, no Trustee expenses have been incurred (2020 - £NIL).

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

11. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation				
At 1 October 2020	1,989,385	280,028	16,161	2,285,574
Additions	-	19,905	419	20,324
At 30 September 2021	<u>1,989,385</u>	<u>299,933</u>	<u>16,580</u>	<u>2,305,898</u>
Depreciation				
At 1 October 2020	19,385	195,110	14,469	228,964
Charge for the year	-	16,719	703	17,422
At 30 September 2021	<u>19,385</u>	<u>211,829</u>	<u>15,172</u>	<u>246,386</u>
Net book value				
At 30 September 2021	<u>1,970,000</u>	<u>88,104</u>	<u>1,408</u>	<u>2,059,512</u>
At 30 September 2020	<u>1,970,000</u>	<u>84,918</u>	<u>1,692</u>	<u>2,056,610</u>

The freehold property was revalued to market value at 30 September 2021 by the Trustees.

The Trust has adopted a policy of revaluation for tangible fixed assets. Had these assets been measured at historic cost, the carrying values would have been as follows:

	2021 £	2020 £
Freehold property	<u>51,529</u>	<u>51,529</u>

12. Stocks

	2021 £	2020 £
Finished goods and goods for resale	<u>610</u>	<u>610</u>

WEST CLIFF (TENDRING) TRUST
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

13. Debtors

	2021 £	2020 £
Due within one year		
Other debtors	613	2,467
Prepayments and accrued income	27,500	-
	28,113	2,467
	28,113	2,467

14. Creditors: Amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	889	641
Accruals and deferred income	95,265	108,845
	96,154	109,486
	96,154	109,486
	2021 £	2020 £
Deferred income at 1 October 2020	107,920	121,373
Resources deferred during the year	93,162	107,920
Amounts released from previous periods	(107,920)	(121,373)
	93,162	107,920
	93,162	107,920

Deferred income relates to ticket sales in advance.

15. Financial Instruments

	2021 £	2020 £
Financial assets		
Financial assets measured at fair value through income and expenditure	330,306	216,332
	330,306	216,332
	330,306	216,332

Financial assets measured at fair value through income and expenditure comprise bank and cash balances.

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

16. Statement of funds

Statement of funds - current year

	Balance at 1 October 2020 £	Income £	Expenditure £	Balance at 30 September 2021 £
Unrestricted funds				
General funds	228,677	474,299	(318,445)	384,531
Revaluation reserve	1,937,856	-	-	1,937,856
	<u>2,166,533</u>	<u>474,299</u>	<u>(318,445)</u>	<u>2,322,387</u>

Statement of funds - prior year

	<i>Balance at 1 October 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 30 September 2020 £</i>
Unrestricted funds				
General funds	301,887	388,872	(462,082)	228,677
Revaluation reserve	1,937,856	-	-	1,937,856
	<u>2,239,743</u>	<u>388,872</u>	<u>(462,082)</u>	<u>2,166,533</u>

17. Summary of funds

Summary of funds - current year

	Balance at 1 October 2020 £	Income £	Expenditure £	Balance at 30 September 2021 £
General funds	2,166,533	474,299	(318,445)	2,322,387
	<u>2,166,533</u>	<u>474,299</u>	<u>(318,445)</u>	<u>2,322,387</u>

WEST CLIFF (TENDRING) TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

17. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 October 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 30 September 2020 £</i>
General funds	2,239,743	388,872	(462,082)	2,166,533

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	2,059,512	2,059,512
Current assets	359,029	359,029
Creditors due within one year	(96,154)	(96,154)
Total	2,322,387	2,322,387

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	2,056,610	2,056,610
Current assets	219,409	219,409
Creditors due within one year	(109,486)	(109,486)
Total	2,166,533	2,166,533

WEST CLIFF (TENDRING) TRUST

England & Wales - Charity number 1001022

Accounts

**WEST CLIFF (TENDRING) TRUST
A COMPANY LIMITED BY GUARANTEE
TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 SEPTEMBER 2020**

Charity Number 1001022

WEST CLIFF (TENDRING) TRUST INDEX

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*Pages 1 to 12 incorporate the directors' report for the purposes of the Companies Act 2006

**WEST CLIFF (TENDRING) TRUST
(Limited by Guarantee)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY
For the year ended 30 September 2020**

The Trustees of the Charity, for the purposes of company law, are also Directors.

N Jacobs, Trustee & Chairman
I Tracey, Trustee & Secretary
A Francis, Trustee & Treasurer (Resigned as Treasurer 25th August 2020)
J Beatton, Trustee (Resigned 25th August 2020)
I Cartland, Trustee
D Clark, Trustee & Treasurer (Elected as Treasurer 25th August 2020)
J Goulding, Trustee
K Harris, Trustee
Chyanne Hooks, Trustee (Elected 25th August 2020)
B Markham, Trustee
T Mills, Trustee
R White-Robinson, Trustee (Elected 18th February 2020)
G Wiggins Trustee

Company registered number

2002819 (England and Wales)

Charity registered number

1001022

Registered office

Tower Road, Clacton on Sea, Essex, CO15 1LE

Company Secretary

I Tracey

Accountant

Clacton Business Services Ltd, Chartered Accountants
Hurlingham Chambers, 61 Station Road, Clacton on Sea, Essex CO15 1SD

Bankers

BARCLAYS BANK, 44, Station Road, Clacton on Sea, Essex CO15 1RZ
CAF BANK, 25, Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ
CAMBRIDGE & COUNTIES BANK, Charnwood Court, 58, New Walk, Leicester LE1 6TE
NATWEST BANK, 10 Station Road, Clacton on Sea, Essex CO15 1TA
SANTANDER CORPORATE & COMMERCIAL BANKING, 7th Floor, No 4 St Pauls Square, Liverpool L3 9SJ
SHAWBROOK BANK, Lutea House, Warley Hill Business Park, The Drive, Great Warley, Brentwood, Essex CM13 3BE

**WEST CLIFF (TENDRING) TRUST
(Limited by Guarantee)**

**CHAIRMAN'S REPORT
For the year ended 30 September 2020**

To adapt a familiar footballing cliché, this has most definitely been a year of two halves, as, from the middle of March 2020, along with the rest of the country, we were hit by the COVID-19 pandemic, meaning we were unable to open our doors to the public for the rest of the year.

The year started well as we were nominated for the Tendring Blue Ribbon Award in the Hospitality and Leisure category. Although we did not win, we were “highly commended” for our contribution to the local hospitality and leisure industry.

Our audiences were continuing to increase as we continued to develop our programme to broaden the appeal of the West Cliff and we were very active in promoting the theatre through our website and social media presence, resulting in a growing number of our audience coming from all over Essex, particularly from Mid Essex around the Chelmsford, Witham and Braintree areas, as well as from further afield, e.g., London and East Anglia.

During the early part of the year, in our continuing efforts to improve both the audience experience and our own staff's working conditions, we were able to bring a few projects to fruition and made a number of improvements to the Theatre. These included finally completing the installation of the long needed air conditioning and warm air units for the auditorium as well as enlarging and improving the former Friends' Shop in the foyer, allowing customers to be able to buy everything in one place for the first time and refurbishing the Box Office to provide a better and more professional working space, which included relocating the data cabinet with additional data cables to enable the installation of complete Wi Fi coverage and new phone system. In addition, the Front of House Office was relocated to allow the Theatre Manager to move downstairs to a much more practicable and convenient working environment.

Sadly, along with all our shows, much of this improvement work came to a full stop as the Pandemic hit. The last show before lockdown took place on 15 March 2020. At the time, it was unclear how long we would be closed for and arrangements were still being made for shows later in the year, including our Summer Season. However, by the end of the report period (30 September), the Theatre had still not re-opened. This did, of course severely restrict our income, a fact made worse by the fact that our Charity Shop (Second Act) was also closed for much of the period and The Friends were unable to meet to organise any large scale fundraising activities

This loss of income and the general uncertainty meant we had to defer a number of much needed projects, including the extension to the Ladies' Toilets, which it had been hoped would be completed this year. In spite of the loss of income however, we still had to put in place a number of small essential maintenance projects to keep the West Cliff in good shape, ready for the time when we can reopen as well as putting in much time and effort in making the Theatre a COVID-19 secure environment.

Fortunately, we were able to apply for, and were successful in obtaining, a grant from Tendring District Council as well as successfully applying for a grant from the Theatres' Trust to cover some of our COVID-19 secure works. Towards the end of the reporting year, we applied for a much more substantial grant of £110,000 from the Government's Cultural Recovery Fund, which was approved. This will go a long way to ensuring we will be able to remain financially viable in spite of the loss of normal income.

During the closure, one of our main challenges was to maintain contact with our regular and potential audiences. In this context, our web site and use of social media during our closure has played a major role in bringing the latest news, including news of forthcoming shows, to the attention of the public, so it is good to be able to report that membership and followers of both our Facebook page and our Twitter feed have continued to grow during this period. It is also good to be able to report that we have maintained our position as the no. 1 spot on TripAdvisor for “Things to do in Clacton” throughout the year.

**WEST CLIFF (TENDRING) TRUST
(Limited by Guarantee)**

**CHAIRMAN'S REPORT (cont'd)
For the year ended 30 September 2020**

To say this has been a challenging year is an understatement of massive proportions, which has placed an enormous burden on our Manager and Box Office Staff, having to cope with cancelling or rearranging shows (some more than once!), arranging refunds or deferring tickets and generally keeping the West Cliff ticking over in good shape ready to take up from where we left off in March 2020. We owe them an enormous debt of gratitude for keeping us going through these difficult times. Thanks to them, we have a full programme of shows arranged for later in the year, which hopefully we will be able to fulfil as the effects of the pandemic decline and disappear and we can get back to normality.

Once we do reopen, it is, as always, our intention to continue to provide a first rate venue for visiting professional artistes and companies. In this we are ably supported by our army of Volunteers and Friends and it always very gratifying to note that one of the commonest comments on our Social Media pages and on TripAdvisor is how friendly, helpful and informative our Front of House volunteers are, while visiting professional artists and companies invariably tell us how much they appreciate the welcome, atmosphere and technical expertise our technical volunteers provide in our relatively small theatre and generally rate us as amongst the best they've ever appeared in.

As well as hosting top class professional shows, we are also very aware of our position as a community theatre and have continued, when able, to support many local organisations as much as we can by providing both theatre space for amateur theatrical, musical, band and dance companies and meeting space in the bar for a number of other groups. This will continue to be a priority for us when we reopen.

We take particular pride in our involvement with young people in the area, encouraging local schools and colleges to take advantage of our theatre to enable them to give both front and back stage education and experience to their students. In this context, we are especially proud of our own Youth Group who, like the rest of us, have suffered through not being able to meet for much of the year, but are looking forward to getting back into action.

During the year, we appointed two new Trustees. Firstly, we welcomed Ralph White-Robinson, who has taken on the Health & Safety responsibility. Secondly, Chyanne Hooks, who took on responsibility for sponsorship and marketing. We also appointed a new Treasurer, David Clark, following Alan Francis's resignation through ill-health at the AGM.

One of our longest-serving Trustees, Joan Beaton, took the decision not to stand again at this year's AGM. It seems a bit inadequate just to say thank you to Joan, after all her years of devoted service to the Theatre, dating right back to when the Trust was founded back in 1985, both as Chair of the Friends and latterly as a Trustee but, hopefully, she will still be around for a long time helping out and giving support in other ways.

Finally, I would like to thank the Trustees, Staff, Volunteers and Friends for their continued support of the Theatre and for the tremendous enthusiasm and hard work they all put in to keeping the West Cliff Theatre such a vital and active part of the local community. Although the uncertainty continues, it is hoped that it will not be too long before we re-open and we can look to our longer term future with a growing confidence.

I am extremely proud to be involved with an organisation that brings so much entertainment, education and reward to the people directly involved, the local community and many others from further afield. The challenge will remain in future years, but I am now more confident than ever that we will rise to it and will continue to go from strength to strength.

Norman Jacobs
Chairman West Cliff (Tendring) Trust

WEST CLIFF (TENDRING) TRUST
(Limited by Guarantee)

TRUSTEES' REPORT (Cont'd)
For the year ended 30 September 2020

The Trustees, who are also Directors for the purposes of Company Law, have pleasure in presenting their report and the Financial Statements of the Charity for the year ended 30 September 2020

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The West Cliff (Tendring) Trust, "The Trust", is a company limited by guarantee and governed by its Memorandum and Articles of Association dated 21st March 1986. It was registered as a Charity with the Charity Commission on 23rd November 1990.

Appointment of Trustees

The Memorandum allows for between 3 and 12 Trustees. At the start of the financial year there were 11 voting trustees. One Trustee resigned at a delayed AGM in August and two new Trustees were appointed at the same time which meant that at the end of the year the number rose to the maximum of 12.

Trustees are appointed by the Board of Trustees having been duly proposed and seconded. There are no externally nominated Trustees.

At the AGM one third of trustees for the time being retire from office. If their number is not a multiple of three then the nearest number to one third retire. The trustees who retire are those who have been longest in office since their last election or appointment. A retiring trustee is eligible for re-election.

Officers are also appointed at the AGM. The Chairman, Vice Chairman (if there is one), Honorary Secretary and the Honorary Treasurer are appointed from Trustees and have a vote.

Trustee Induction

Each Trustee is normally responsible for a particular area of operation and potential Trustees are approached with this in mind.

The Chairman, Secretary and other Trustees assist with the general induction of new Trustees and add their own expertise to the selection and induction process.

Organisation

The Trust meets up to 10 times a year to conduct all current general business. In addition the Officers and selected Trustees meet with the Theatre Manager on a regular basis to manage the day to day operations. This group is called the Management Team and is mandated to conduct this business by the Board of Trustees.

A Trustee who is nominated as Volunteer Co-ordinator has overall responsibility for the management and training of all Front of House volunteer staff. The operation of performances is managed by groups of Front of House and Duty Managers all of whom attend training sessions in the safe operation of the Theatre and its policies including those in respect of young and disadvantaged people.

**WEST CLIFF (TENDRING) TRUST
(Limited by Guarantee)**

**TRUSTEES' REPORT (Cont'd)
For the year ended 30 September 2020**

Theatre Manager and Paid Staff

The Trust employs a full time Theatre Manager responsible to the Board and line managed by the Honorary Secretary and Chairman jointly. The Theatre Manager deals with all day to day operational matters such as bookings, administration and publicity. He is assisted by a Box Office Manager and Box Office staff.

Youth Theatre

The Trust has at the forefront of its rationale an objective to involve, entertain and train young people. We believe that we have a duty to expose the young to live theatre and stage use. We consider it to be an important extension to community life and experience and is at the forefront of our philosophy.

To this end we run a performing youth group, the West Cliff Youth Theatre, for 11 year-olds and over. They meet on Monday and Wednesday evenings. The Youth Theatre has been going since year 2000 and celebrated its 20th anniversary this year.

The group is non-selective and has members with medical and learning difficulties. The Youth Theatre performs one or two shows a year and takes part in other shows as well as undertaking publicity and promotion work for the Theatre. Many of these young people would not normally have such opportunities and, we believe, benefit greatly from the experience. It is good to be able to report that their hard work and dedication continues to earn them the recognition they so thoroughly deserve as our 2020 production of *Summer Holiday* was nominated for three North Essex Theatre Guild awards. Gabrielle Tyler, Best Young Actress, Lochlan Alcorn-Reilly the Adjudicators Award and Nik Graham and the Band for the Musical Accompaniment.

Members of our Youth Group come from a variety of backgrounds. We are delighted that some go on to have a long-term relationship with the Theatre in a volunteer capacity and a few become involved in Theatre as a career both on stage and technically. To give some financial assistance to these young people who leave the West Cliff to take up further studies in theatre, it was decided to create The Mike Freeman Award in memory of our late chairman and this year an award was made to Vickiey Found who joined the technical crew and has worked on all aspects of technical theatre most recently completing a sound technicians course. A show is organised to raise funds for it every two years, showcasing the best of young talent throughout the Tendring district.

Another very encouraging aspect is the recruitment of young aspiring technical staff. Technicians are always at a premium and we have managed to attract several young people who have expressed an interest in the technical side of operations. These recruits are trained in the basics of theatre operation and safety and put to work under the supervision of a "buddy" until they are of an age and experience when they take up duties in their own right.

WEST CLIFF (TENDRING) TRUST
(Limited by Guarantee)

TRUSTEES' REPORT (Cont'd)
For the year ended 30 September 2020

Local Educational Links

Although severely hampered by the current pandemic the theatre continued to forge strong partnerships with Tendring Schools and Colleges. Our partners include Holland Park Primary School who use the West Cliff regularly to either show their abilities to our Community or use the experience of a working theatre for examinations.

Very early in March before the theatre had to close due to the pandemic, we worked with Autism Anglia to stage a talent show. This was a complex and involved project but worthwhile and gave the participants, who had autism, an exciting opportunity to showcase their talent to friends and family and to celebrate their creativity.

Community Links

The West Cliff Theatre has been at the heart of the Tendring Community since the Trust was formed to rescue it from certain closure. The venue is used for hundreds of meetings and events every year and has become an important facility for those groups including the local Rotary, Clacton Musical Theatre Society, Evolution Foundation College, Debbie Millar School of Dance, Clacton Theatretrain, Clacton-On-Sea Inner Wheel, The Company Performing Arts, Clacton Amateur Dramatic Society, BBC, Essex County Council and the Friends of the West Cliff with their weekly fund raising events. Many of these groups use the West Cliff as their base and others on a more casual basis.

Visual Arts

As part of the remit of the Trust to cater for all aspects of the performing and visual arts, the Friends of the West Cliff Theatre operate, on behalf of the Trust, an art gallery in the foyer and surrounding areas. This space mounts at least 12 exhibitions a year showing work from local and regional artists, photographers and craftspeople. It enjoys great success and exhibitors report healthy sales from their shows.

This facility is often used to display the work of the youth of our area either by direct agreement or as a result of a competition.

The gallery is open each weekday and Saturday and is free to all members of the public.

Risk Management

The safety of the public, performers and staff is paramount in the operation of The West Cliff Theatre and in particular the well-being of the young and vulnerable members of our society. To this end the Trust has formulated a series of plans that set out their policies on these topics. They include:

- Emergency evacuation procedures coupled with comprehensive training sessions leading to an acknowledgement of competence. Compulsory for all our staff.
- Policy on Disclosure and Barring Service (previously CRB) with checks for some volunteers and employees likely to come into contact with minors and other vulnerable persons.
- Child Protection Policy
- Strict control of and testing all ladders, platforms, hanging and suspension equipment and winches and training in their use.
- Portable appliance testing (PAT Testing) and Fixed Installation Testing (FIT) of all Trust owned equipment.
- Gas, Electricity and Fire Equipment installations are inspected annually by Specialist Firms.
- Adherence to COSHH regulations.
- Health & Safety and Equal Opportunities policies

**WEST CLIFF (TENDRING) TRUST
(Limited by Guarantee)**

**TRUSTEES' REPORT (Cont'd)
For the year ended 30 September 2020**

A nominated Trustee responsible for Health and Safety reviews the policies in conjunction with the Theatre Manager.

In this way the Trust is able to evaluate and mitigate those risks that they encounter and minimise the impact they may have upon the organisation and the Public. Risk analysis is carried out on a rolling programme.

During the current pandemic, and whilst government restrictions are in place, The West Cliff Theatre will review its COVID-19 policies as and when required to keep up to date with current guidelines to ensure the safety of the staff, volunteers, trustees and public at all times.

OBJECTIVES AND ACTIVITIES

The objectives of the Charity are to promote an interest in live theatre and the visual arts through performances and exhibitions and to make this available to all members of the Community and beyond and also to ensure the future of the venue so that this work can continue.

In particular the Trust aims to foster the involvement of our young people and to make all our facilities and resources available to them. There are many layers to this aspect and they include our thriving Youth Groups and new works by local young authors and performers. We maintain strong links with local schools and encourage the less advantaged members of the youth in our community. A "buddy" system is employed with aspiring technicians and others.

In summary the Charity's whole objective is to make the venue available to all who wish to use it and to provide quality and varied entertainment to give our patrons the widest possible live theatre experience, to promote arts education and support local tourism.

Friends Group

Shortly after its formation, the Trust set up a group to organise fund raising called the "Friends of the West Cliff Theatre". The Friends ask for a small subscription in exchange for involvement and support of the Theatre. They currently have in excess of 600 members and elect their own Committee and Officers. They celebrated their 30th anniversary in 2017.

In 2019-2020, despite the severe restrictions placed on the community due to the pandemic, the Friends raised over £10,000 for the Theatre by their efforts. The balance of their contributions at the end of the year after contributions and expenditure was £58,673.

Under normal circumstances, the Friends meet for business or social reasons at least once a month and are key to the operation of the theatre. The Chairman of the Friends attends Trust meetings ex officio but is not a voting member of the Trust.

WEST CLIFF (TENDRING) TRUST
(Limited by Guarantee)

TRUSTEES' REPORT (Cont'd)
For the year ended 30 September 2020

Other Fund-Raising Activities

Our charity shop, "Second Act", which is staffed by volunteers, provides another much-needed source of funding. Despite being closed for nearly six months this year, due to COVID-19 restrictions, it managed to raise over £17,600 in 2019-2020, net of all expenses due to the generosity of donors and the enthusiasm of those who run the shop.

A "Buy a Brick" scheme was set up to contribute to the building extensions to accommodate the improved Ladies' toilets. This fund had reached almost £2,600 by the end of the year despite the enforced closure of the theatre..

We draw some comfort from the continued support of partners and users alike and the fact that public opinion is demonstrably on our side. We shall continue to work hard to involve all our users and stakeholders in designing a future role appropriate to the strategic position we hold in Tendring life, bearing in mind that during a normal year more than 30,000 people will see a show at the Theatre and an estimated further 6,000 will visit the Stage Door Cafe to enjoy a drink or a meal, view an exhibition in our gallery or attend a meeting. Our public car park, even during the pandemic, also contributed to our income and provided a useful and cost-effective facility to visitors to the Clacton Hospital as well as to patrons of the theatre and visitors to Clacton.

Volunteers

Many of the operational functions of the theatre are carried out by volunteers, in particular the support of performances in Front of House and Technicians roles. Those involved will each have undertaken a general induction into the ways of the Theatre and then, with other Front of House and Technician Volunteers, attended a series of training evenings and events to refine their knowledge and keep them up to date with new regulations. Their progress in training is recorded and there is a progressive advancement system that leads to further responsibility to the level of Front of House Management.

Many Front of House and Technical staff are trained in First Aid. A defibrillator has been purchased and several volunteers and staff have participated in the Heartstart training run by the East of England Ambulance Service.

Other volunteers carry out routine building maintenance, plan events and contribute to the creation and distribution of support and publicity material.

Longer Term Strategy

Prior to the onset of the COVID-19 pandemic the Theatre's production and performance income continued to improve. However, the Trust is still dependent on the fund-raising efforts of the Trustees and the Friends and the proceeds of the Charity Shop and the Car Park. Among the challenges we face are the requirement to continue to upgrade our facilities to conform to ever more stringent regulations and to ensure the continuity and succession of Trustees, Officers and Volunteers.

ACHIEVEMENTS AND PERFORMANCE

Achievements

Our greatest achievement remains that after more than 30 years of Trust management the venue is still open and providing more entertainment and more community activity than at any point in its 126-year history. At the same time the technical facilities and the accessibility for the less able have been brought up to current standards for the benefit of all users.

**WEST CLIFF (TENDRING) TRUST
(Limited by Guarantee)**

**TRUSTEES' REPORT (Cont'd)
For the year ended 30 September 2020**

Added Value

We believe by adding value to the venue we add value to the Community. This is the driving force behind all of our activities. We maximise income from associated activities such as the bar concession, car park, bar hire, retail sales, and merchandising. There is no Trust asset that does not contribute to the income of the organisation.

WEST CLIFF (TENDRING) TRUST
(Limited by Guarantee)

TRUSTEES' REPORT (Cont'd)

FINANCIAL REVIEW

Trustees and management have worked hard to mitigate the effects of the current pandemic which has seen the closure of the theatre since March 15th along with all other theatres throughout the UK. Prior to this it was gratifying that attendances and show revenue at the West Cliff Theatre continue to grow, but it is only by maintaining our efforts that we can hope to ensure the theatre survives the current situation.

This document summarises how we endeavour to do this. However, obtaining funding and containing costs are an ongoing challenge. The Trustees review our short- and medium-term financial requirements at every meeting based on the updated Financial Statement prepared by the Treasurer.

Early on during the pandemic, the theatre received a Government grant through Tendring District Council of £25,000 along with a further £10,000 for the charity shop. In August, the management team finalised an application for £110,000 from the Government's Culture Recovery Fund.

For many years the Trust has recognised that maintaining cash flow and reserves is the key to our long-term survival and all concerned ensure that we maintain a policy of financial prudence. This places great reliance on the Trustees, the Friends and all our volunteers to ensure that if any project can be completed or partially completed using our own resources, we must do so as far as possible.

The accounts this year show a deficit of £73,210, not an unexceptional result due to the theatre having to close after March 15th due to the onset of Covid-19. The theatre remained closed for the rest of the financial year resulting in only 6 months' trading. At the end of this financial year we had received a Government grant of £35,000 through Tendring District Council but not the £110,000 we had successfully applied for from the Government's Cultural Recovery Fund.

Our reserves also remain healthy, and in accordance with the requirements of the Charity Commissioners, we have revalued our Freehold Property in April 2019 to take account of the fact that, 35 years after the premises were sold to the Trust for a nominal £10,000, the Theatre and its grounds are now the unencumbered property of West Cliff (Tendring) Trust. This revaluation brings our Balance Sheet footings to £2,166,533. Our accounts also show that we consider 12 months' worth of running costs a prudent amount to have in hand. In the current year this is represented by Net Current Assets of £219,409.

Reserves

Our reserves of cash, shown as £228,677, are held in interest-bearing accounts and support our creditors of £109,486 and ongoing cash flow needs. These reserves include advance ticket sales treated as a liability.

There are no known exceptional financial demands except for the risk of a major structural or equipment failure.

Financial Software

A few years ago the Trust implemented the Paxton Accounting System for Charities which, in conjunction with the Spektrix software that is used to transact our ticket sales, provides more timely, detailed and accurate financial information for the management of the Trust's activities.

Investment Policy

Our investment policy is to deposit reserves and other funds not required for day-to-day operations in interest-bearing accounts with authorised financial institutions that are covered by the Financial Services Compensation Scheme (FSCS).

**WEST CLIFF (TENDRING) TRUST
(Limited by Guarantee)**

**TRUSTEES' REPORT (Cont'd)
For the year ended 30 September 2020**

TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and regulations.

Under Company (and Charity) Law the Trustees are required to prepare a statement of accounts for each financial year which gives a true and fair view of the state of affairs of the Charitable Company at the end of the financial year and of the incoming resources and application of resources in the year. In preparing the statements of account, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the statement of accounts;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable Company will continue its operations.

The Trustees are responsible for keeping proper records which disclose with reasonable accuracy at any time the financial position of the Charitable Company at that time and to enable the Trustees to ensure that any statement of account prepared by them complies with the Companies Act 2006.

They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board on 18th May 2021, and signed on its behalf by

N. Jacobs
Chairman

Independent examiner's report to the trustees on the unaudited financial statements of The West Cliff (Tendring) Trust (A company limited by guarantee)

We report on the accounts of The West Cliff (Tendring) Trust (A company limited by guarantee) for the year ended 30 September 2020 set out on pages 13 to 20.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 28 of the Charities Act 2006 (the act) as amended by section 144 of the Charities Act 2011 does not apply and that an independent examination is needed. It is our responsibility to examine the accounts under section 145 of the Act, as amended; to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act, as amended; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

Our 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 statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention;

- (i) which gives us reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or
- (ii) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Independent examiner

Clacton Business Services Ltd
Chartered Accountants
Independent Examiner
Stuart Tyler

Date: 18th May 2021

WEST CLIFF (TENDRING) TRUST
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating income and expenditure account)
FOR THE YEAR ENDED 30TH SEPTEMBER 2020

		Unrestricted Funds 2020	Restricted Funds Funds 2019	Total Funds 2020	Total Funds 2019
	Note	£	£	£	£
INCOMING RESOURCES					
<u>Incoming resources from</u>					
<u>Generated funds:</u>					
Voluntary income	2	36,088	-	36,088	69,970
Investment income	3	2,092	-	2,092	2,218
Incoming resources from					
Charitable activities	4	315,692	-	315,692	664,903
Government grant		35,000	-	35,000	-
Total Incoming Resources		388,872	-	388,872	737,091
RESOURCES EXPENDED					
Charitable activities	5	459,265	-	459,265	704,956
Governance costs	6	2,817	-	2,817	2,661
Total Resources Expended		462,082	-	462,082	707,617
Net/(Deficit) Income					
Before Transfers	7	(73,210)	-	(73,210)	29,474
Transfers between funds	8	-	-	-	-
NET MOVEMENT IN FUNDS					
FOR THE YEAR		(73,210)	-	(73,210)	29,474
Funds brought forward		301,887	-	301,887	272,413
TOTAL FUNDS AT					
30TH SEPTEMBER		228,677	-	228,677	301,887

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

The notes on pages 15 to 20 form part of these financial statements.

WEST CLIFF (TENDRING) TRUST
BALANCE SHEET
FOR THE YEAR ENDED 30TH SEPTEMBER 2020

		<u>2020</u>	<u>2019</u>
	Note	£	£
FIXED ASSETS			
Tangible assets	9	2,056,610	2,045,163
CURRENT ASSETS			
Stocks	10	610	610
Debtors	11	2,467	-
Cash at bank and in hand		216,332	316,767
		<u>219,409</u>	<u>317,377</u>
CREDITORS: Amounts falling due within one year	12	(109,486)	(122,797)
NET CURRENT ASSETS		109,923	194,580
TOTAL ASSETS LESS CURRENT LIABILITIES		2,166,533	2,239,743
CHARITY FUNDS			
Unrestricted funds	13	228,677	301,887
Revaluation Reserve		1,937,856	1,937,856
		<u>2,166,533</u>	<u>2,239,743</u>

The directors/trustees are satisfied that the charitable company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477 and that no member or members have requested an audit pursuant to section 476 of the Act.

The trustees acknowledge their responsibility for:

- I. Ensuring that the company keeps proper accounting records which comply with section 386 of the Act and
- II. Preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charitable company.

These financial statements were approved by the Board on: 18th May 2021

Signed on their behalf by:

Mr N Jacobs
Chairman

The notes on pages 15 to 20 form part of these financial statements.

WEST CLIFF (TENDRING) TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2020

1. ACCOUNTING POLICIES

Basis of preparation of the financial statements

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the companies Act 2006.

Incoming Resources

Voluntary income is received by way of donations and gifts and is included in the Statement of Financial Activities When receivable. No value is placed on gifts unless the value is reasonably quantifiable and measurable. The value of services provided by volunteers is not included.

Income from charitable activities is included in the year in which it is receivable and analysed under appropriate headings.

Income from investments and local authorities is included in the year in which it is receivable.

Resources Expended

Resources expended are recognised in the year in which they are incurred. Where VAT cannot be recovered related expenditure is stated inclusive of the additional VAT cost.

Fixed Assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of the asset as follows:

Fixtures, fittings and equipment	- 15% on reducing balance
Computer equipment	- 33% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Hire Fees

Hire fees represent a charge for hire of the Theatre for use by a third party. The Theatre retains its hire fee and related share overheads from the box office relating to the event, the balance of the box office being paid over to the hirer.

Box Office

Box office income received from shows where the Theatre is responsible for paying performers is shown as gross of those and other related show costs, these costs being reflected separately under the 'Costs of Charitable Activities'

WEST CLIFF (TENDRING) TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2020

2. VOLUNTARY INCOME

	Unrestricted Funds 2020	Restricted Funds Funds 2020	Total Funds 2020	Total Funds 2019
	£	£	£	£
Donations:				
Charity shop: Sale of donated goods	21,486	-	21,486	31,251
Friends of the West Cliff	10,044	-	10,044	20,617
Other	4,391	-	4,391	18,102
Sponsorship	167	-	167	-
	36,088	-	36,088	69,970

3. INVESTMENT INCOME

	Unrestricted Funds 2020	Restricted Funds Funds 2020	Total Funds 2020	Total Funds 2019
	£	£	£	£
Bank interest available	2,092	-	2,092	2,218

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds 2020	Restricted Funds Funds 2020	Total Funds 2020	Total Funds 2019
	£	£	£	£
Kiosk sales	12,525	-	12,525	29,632
Merchandising	1,555	-	1,555	4,672
Box office sales	289,673	-	289,673	606,841
Youth Theatre	360	-	360	1,230
Hire fees	500	-	500	2,131
Bar & other concessions: General	3,250	-	3,250	6,300
Bar & other concessions: Car Parking	7,498	-	7,498	13,891
Sundry income	331	-	331	206
	315,692	-	315,692	664,903

WEST CLIFF (TENDRING) TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2020

5. COSTS OF CHARITABLE ACTIVITIES

	Note	Unrestricted Funds 2020 £	Restricted Funds Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Purchases of kiosk sales		5,025	-	5,025	11,516
Performers & other show costs		215,245	-	215,245	446,992
Wages & salaries	14	64,598	-	64,598	59,525
SOLT Commission		(13)	-	(13)	73
Fundraising costs		866	-	866	1,324
Light & heat		9,647	-	9,647	12,763
Charity shop overheads		3,000	-	3,000	3,750
Rates & water		2,181	-	2,181	2,743
Waste disposal		3,373	-	3,373	3,133
Repairs & maintenance		67,712	-	67,712	55,391
Technical		2,678	-	2,678	10,945
Insurance		13,019	-	13,019	12,535
Cleaning		5,434	-	5,434	6,270
Performing rights		7,981	-	7,981	3,795
Printing, Postage, Stationery		4,648	-	4,648	2,807
Advertising	15	7,908	-	7,908	26,715
Website & computer costs		18,944	-	18,944	20,279
Telephone		1,021	-	1,021	4,300
Licences & related costs		335	-	335	2,081
Bank and credit card charges		3,871	-	3,871	356
General expenses		491	-	491	1,880
Depreciation		15,820	-	15,820	13,803
Training		-	-	-	224
Professional fees		1,515	-	1,515	617
Entertainment		279	-	279	1,139
Covid-19 expenditure		3,687	-	3,687	-
		459,265	-	459,265	704,956

6. GOVERNANCE COSTS

	Unrestricted Funds 2020 £	Restricted Funds Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Accountancy	2,817	-	2,817	2,661
	2,817	-	2,817	2,661

WEST CLIFF (TENDRING) TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2020

7. NET INCOME

Net Income is stated after charging.

	Total Funds	Total Funds
	<u>2020</u>	<u>2019</u>
	£	£
Depreciation	<u>15,820</u>	<u>13,803</u>

8. TRANSFER FROM RESTRICTED FUNDS

Transfer of assets purchased from ring fenced monies but for subsequent general use by the company.

	<u>2020</u>	<u>2019</u>
	£	£
	<u>-</u>	<u>-</u>

9. TANGIBLE FIXED ASSETS

	Freehold Property & Improvements	Fixtures Fittings & Equipment	Computer Equipment	Total
	£	£	£	£
Cost at 1 st October 2019	1,989,385	253,580	15,342	2,258,307
Additions	-	26,448	819	27,267
Revaluation	-	-	-	-
	<u>1,989,385</u>	<u>280,028</u>	<u>16,161</u>	<u>2,285,574</u>
Cost at 30 th September 2020	1,989,385	280,028	16,161	2,285,574
Depreciation at 1 st October 2019	19,385	180,124	13,635	213,144
Charge for the Year	-	14,986	834	15,820
	<u>19,385</u>	<u>195,110</u>	<u>14,469</u>	<u>228,964</u>
Depreciation at 30 th September 2020	19,385	195,110	14,469	228,964
Net Book Value at 30 th September 2020	<u>1,970,000</u>	<u>84,918</u>	<u>1,692</u>	<u>2,056,610</u>
Net Book Value at 1 st October 2019	<u>1,970,000</u>	<u>73,456</u>	<u>1,707</u>	<u>2,045,163</u>

10. STOCKS

	<u>2020</u>	<u>2019</u>
	£	£
Ice cream & soft drinks	<u>610</u>	<u>610</u>

WEST CLIFF (TENDRING) TRUST
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11. DEBTORS

	<u>2020</u>	<u>2019</u>
	<u>£</u>	<u>£</u>
Other debtors	2,467	-
Prepayments	-	-
	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>

12. CREDITORS

	<u>2020</u>	<u>2019</u>
	<u>£</u>	<u>£</u>
Trade creditors	-	-
Accruals	925	900
Taxation and social security	641	524
Prepaid Income	107,920	121,373
	<hr/>	<hr/>
	109,486	122,797
	<hr/>	<hr/>

13. UNRESTRICTED FUNDS

	Brought Forward	Incoming Resources	Resources Expended	Transfers In/Out	Carried Forward
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
General funds	301,887	388,872	462,082	-	228,677
	<hr/>				

The Charity's declared reserve policy is to set aside at least twelve months' worth of running costs which would enable the trustees to manage the affairs of the Charity adequately, in the event of the Charity experiencing a significant drop in funding.

WEST CLIFF (TENDRING) TRUST
NOTES TO THE FINANCIAL STATEMENTS
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14. STAFF COSTS AND EMOLUMENTS

Total Staff Costs Were as Follows	<u>2020</u>	<u>2019</u>
	<u>£</u>	<u>£</u>
Wages & salaries	61,815	57,555
Social security costs	1,769	1,164
Pension Costs	1,014	806
	<u>64,598</u>	<u>59,525</u>
Particulars of Employees		

The average number of employees during the year, calculated on the basis of full time equivalents was as follows:

	<u>2020</u>	<u>2019</u>
	No.	No.
Administrative staff	3	3
	—	—

The Trust have agreed to pay Keith Harris, a Trustee, for the provision of light and sound services when these are required in his normal working hours (before 6pm on weekdays). Keith acts in a self-employed capacity for a fee of £20 per hour under an agreement that must not exceed 300 hours per year. In the financial year ending 30th September 2020 Keith was paid £2,215 for these services.

15. ADVERTISING

Total Advertising Costs Were as Follows	<u>2020</u>	<u>2019</u>
	<u>£</u>	<u>£</u>
Brochure Design & Printing	3,048	7,854
Brochure Distribution	390	5,372
Advertising	4,191	13,489
Roadshows	279	-
	<u>7,908</u>	<u>26,715</u>