

**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

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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 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 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
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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 2020	Total Funds 2019
	£	£
Depreciation	<u>15,820</u>	<u>13,803</u>

8. TRANSFER FROM RESTRICTED FUNDS

	2020	2019
	£	£
Transfer of assets purchased from ring fenced monies but for subsequent general use by the company.	<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	-	-	-	-
Cost at 30 th September 2020	<u>1,989,385</u>	<u>280,028</u>	<u>16,161</u>	<u>2,285,574</u>
Depreciation at 1 st October 2019	19,385	180,124	13,635	213,144
Charge for the Year	-	14,986	834	15,820
Depreciation at 30 th September 2020	<u>19,385</u>	<u>195,110</u>	<u>14,469</u>	<u>228,964</u>
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

	2020	2019
	£	£
Ice cream & soft drinks	<u>610</u>	<u>610</u>

WEST CLIFF (TENDRING) TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2020

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
FOR THE YEAR ENDED 30TH SEPTEMBER 2020

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
	<u>—</u>	<u>—</u>

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>