
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
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**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
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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

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**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

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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
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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.

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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.

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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

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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

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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

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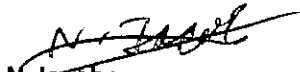
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021

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
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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)].

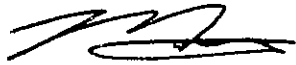
I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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.

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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

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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		474,299	474,299	388,872
Expenditure on:				
Charitable activities	6	318,445	318,445	462,082
Total expenditure		318,445	318,445	462,082
Net movement in funds		155,854	155,854	(73,210)
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		2,322,387	2,322,387	2,166,533

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
		<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.

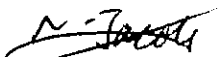
The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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
(A company limited by guarantee)

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 cost 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 £	Total funds 2020 £
Donations			
Charity shop: sale of donated goods	14,664	14,664	21,486
Friends of the West Cliff	17,644	17,644	10,044
Other donations and gift aid	20,642	20,642	4,391
Sponsorship	350	350	167
Legacies			
Legacy received	2,000	2,000	-
Grants			
Arts Council grants	165,000	165,000	-
Government COVID support grants	41,156	41,156	35,000
	<u>261,456</u>	<u>261,456</u>	<u>71,088</u>
<i>Total 2020</i>	<u>71,088</u>	<u>71,088</u>	

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

4. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
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 concessions - 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 £	Total funds 2020 £
Bank interest	1,165	1,165	2,092
	<u>2,092</u>	<u>2,092</u>	
<i>Total 2020</i>	<u>2,092</u>	<u>2,092</u>	

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

**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 £	Total funds 2020 £
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 £	Total funds 2020 £
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 £	Total funds 2020 £
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 £	Total funds 2020 £
Staff costs	64,767	64,767	64,598
Depreciation	17,422	17,422	15,820
Purchases of kiosk sales	2,785	2,785	5,025
Performers and other show costs	115,788	115,788	215,245
SOLT Commission	(78)	(78)	(13)
Fundraising costs	4,603	4,603	866
Light and heat	7,224	7,224	9,647
Charity shop overheads	2,400	2,400	3,000
Rates and water	1,524	1,524	2,181
Waste disposal	2,731	2,731	3,373
Repairs and maintenance	31,728	31,728	67,712
Technical	1,500	1,500	2,678
Insurance	13,006	13,006	13,019
Cleaning	3,268	3,268	5,434
Performing rights	(1,171)	(1,171)	7,981
Printing postage and stationery	1,896	1,896	4,648
Advertising	11,164	11,164	7,908
Website and computer costs	15,070	15,070	18,944
Telephone	1,346	1,346	1,021
Licences and related costs	532	532	335
Bank and credit card charges	2,214	2,214	3,871
General expenses	1,038	1,038	491
Training	1,059	1,059	-
Professional fees	-	-	1,515
Entertainment	25	25	279
Covid-19 expenditure	1,089	1,089	3,687
Blocked input VAT	11,857	11,857	-
Governance costs - accountancy	3,658	3,658	2,817
	318,445	318,445	462,082
<i>Total 2020</i>	<i>462,082</i>	<i>462,082</i>	

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
(A company limited by guarantee)

**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	-
	<u>28,113</u>	<u>2,467</u>

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
	<u>96,154</u>	<u>109,486</u>

	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)
	<u>93,162</u>	<u>107,920</u>

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	<u>330,306</u>	<u>216,332</u>

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

	Balance at 1 October 2019 £	Income £	Expenditure £	Balance at 30 September 2020 £
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

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	<u>2,239,743</u>	<u>388,872</u>	<u>(462,082)</u>	<u>2,166,533</u>

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	<u>2,322,387</u>	<u>2,322,387</u>

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	<u>2,166,533</u>	<u>2,166,533</u>