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

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

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

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WEST CLIFF (TENDRING) TRUST
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE TRUST, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

Trustees

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

Company registered number 2002819 (England & Wales)

Charity registered number 1001022

Registered office Tower Road
Clacton on Sea
Essex
CO15 1LE

Company secretary D Clark

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

Bankers

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

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

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

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

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

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

CHAIRMAN'S STATEMENT
FOR THE YEAR ENDED 30 SEPTEMBER 2024

The chairman presents his statement for the year.

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

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

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

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

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

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

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

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

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

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

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

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

WEST CLIFF (TENDRING) TRUST
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CHAIRMAN'S STATEMENT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

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

Norman Jacobs - Chairman
Date:

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

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

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

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

Public Benefit

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

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

Appointment of Trustees

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

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

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

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

Trustee Induction

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

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

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

Organisation

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

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

Theatre Manager and Paid Staff

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

Youth Activities

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

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

In our July concert both groups will join together.

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

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

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

Local Educational Links

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

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

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

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

Community Links

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

Visual Arts

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

Risk Management

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

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

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

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

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

OBJECTIVES AND ACTIVITIES

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

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

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

Friends' Group

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

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

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

Other Fund-Raising Activities

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

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

Volunteers

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

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

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

Longer Term Strategy

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

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

ACHIEVEMENTS AND PERFORMANCE

Achievements

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

Added Value

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

FINANCIAL REVIEW

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

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

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

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

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

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

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

Reserves

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

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

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

Financial Software

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

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

Investment Policy

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

TRUSTEES' RESPONSIBILITIES

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

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

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

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

Charitable Company will continue its operations.

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

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

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

N Jacobs

Chair of Trustees

Date:

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

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

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Trust as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

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

This report is made solely to the Trust's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Trust's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Trust and the Trust's Trustees as a body, for my work or for this report.

Signed:

Dated:

Thomas Maddocks

FCA FMAAT

Griffin Chapman

Chartered Accountants

4 & 5 The Cedars

Apex 12

Old Ipswich Road

Colchester

Essex

CO7 7QR

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

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

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

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

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

BALANCE SHEET
AS AT 30 SEPTEMBER 2024

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

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

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

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

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

BALANCE SHEET (CONTINUED)
AS AT 30 SEPTEMBER 2024

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

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

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

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

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

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

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

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

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(A company limited by guarantee)

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

1. General information

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

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

West Cliff (Tendring) Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The financial statements have been prepared on a going concern basis as the trustees are of the view that the charity will continue in operational existence for the foreseeable future, and no material uncertainties exist.

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

2.3 Income

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

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

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

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

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

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

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

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

2. Accounting policies (continued)

2.3 Income (continued)

of charitable activities.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

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

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

2.5 Government grants

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

2.6 Interest receivable

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

2.7 Tangible fixed assets and depreciation

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

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

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

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

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

2. Accounting policies (continued)

2.7 Tangible fixed assets and depreciation (continued)

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

Depreciation is provided on the following basis:

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

2.8 Stocks

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

2.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Trust anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.12 Financial instruments

The Trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

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

2. Accounting policies (continued)

2.13 Pensions

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

2.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Trust and which have not been designated for other purposes.

3. Voluntary income

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

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

4. Income from charitable activities

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

5. Income from other trading activities

Income from fundraising events

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

6. Investment income

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

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

6. Investment income (continued)

7. Analysis of expenditure on charitable activities

Summary by fund type

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

Summary by expenditure type

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

8. Analysis of expenditure by activities

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

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

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

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

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

9. Independent examiner's remuneration

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

10. Staff costs

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

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

	2024 No.	2023 No.
Administration staff	3	3

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

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

11. Trustees' remuneration and expenses

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

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

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

12. Tangible fixed assets

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

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

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

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

13. Stocks

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

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

14. Debtors

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

15. Creditors: Amounts falling due within one year

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

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

Deferred income relates to ticket sales in advance.

16. Financial instruments

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

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

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

17. Statement of funds

Statement of funds - current year

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

Statement of funds - prior year

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

18. Summary of funds

Summary of funds - current year

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

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

18. Summary of funds (continued)

Summary of funds - prior year

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

19. Analysis of net assets between funds

Analysis of net assets between funds - current period

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

Analysis of net assets between funds - prior period

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

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

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

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

21. Analysis of cash and cash equivalents

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

22. Analysis of changes in net debt

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