

Charity Registration No. 1170429

Company Registration No. 10232477 (England and Wales)

**FRINTON SUMMER THEATRE**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**tc** accounts • tax • legal • financial planning

92 Station Road  
Clacton on Sea  
Essex  
CO15 1SG



## **FRINTON SUMMER THEATRE**

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## **FRINTON SUMMER THEATRE**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	J Armstrong C Brill J Dias P Dias A Gostling R Max	(Appointed 13 March 2021)
<b>Charity number</b>	1170429	
<b>Company number</b>	10232477	
<b>Principal address</b>	Oak Lodge 20 Second Avenue Frinton on Sea Essex CO13 9ER	
<b>Registered office</b>	92 Station Road Clacton on Sea Essex CO15 1SG	
<b>Independent examiner</b>	TC Group 92 Station Road Clacton on Sea Essex CO15 1SG	

## **FRINTON SUMMER THEATRE**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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The trustees present their report and financial statements for the year ended 30 September 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

#### **Objectives and activities**

To promote and advance performance arts, most particular the arts of theatre, opera and ballet including through the presentation of a summer season of theatrical performances in Frinton on Sea.

Frinton Summer Theatre runs a seven-week season in July and August. Its home is the McGrigor Hall (formerly the WI Hall). It performs one play a week in repertory ("Weekly Rep"). It is one of the few remaining theatres in the UK to undertake Weekly Rep. Although Weekly Rep is now a rarity in the theatrical world, Frinton Summer Theatre enjoys a considerable reputation in the theatrical industry. It has been the starting point for many well-known names in the Theatre including Julie Christie; Anthony Sher; Michael Denison; Jane Asher; Vanessa Redgrave; Owen Teale; Linda Bellingham and Neil Dudgeon.

#### **Achievements and performance**

It's been a significant year for Frinton Summer Theatre. Despite everything that COVID tried to throw at us we managed a six play season in The McGrigor Hall with an average of just under 50% attendance. Many theatres in the UK didn't open or had a very limited season and it was generally considered an exceptional achievement that we pulled off what we did.

*Guilty Secret* directed by John D Collins managed to sell out under COVID 50% restrictions; Will Taylor returned to give a wonderfully funny and moving performance together with local actor Tony Pedley in *Dear Lupin*. Michael Simkin, who adapted the original book for the West End came down and told me it was the best production of the play he had seen; Our Ayckbourn double bill was full of energy and laughter; Shona White brought the house down every night with *Tell Me on a Sunday*; and as audience confidence slowly returned, *Abigail's Party* - our finale - sold out and was much loved, complete with *Beautiful Lips* cocktails on sale. *Abigail* was voted the favourite production in our Theatre survey and I transferred the production to Park Theatre in London where we received rave reviews and sold out! *Dear Lupin* came second in the survey which I was very pleased about since to most people it was a new piece. I'm very glad that our loyal audiences are prepared to trust us with material they may not know.

Other big highlights included our evenings with Hayley Mills and Eileen Atkins. These were both extremely well attended and both actresses instantly took to Frinton and were delighted with the warmth and enthusiasm with which they were received.

We also managed two music nights and a comedy night.

The importance of our charitable status was once again underlined. We successfully applied for £156,000 worth of government support through the Cultural Recovery Grant. This meant we could go ahead with the season - even if we didn't get our usual audience size. We got a couple of local grants from Tendring District Council to help with marketing and Director's Assistants and very significantly, a local benefactor felt able to give us a full grant for the new ventilation system in the McGrigor Hall through his own charitable fund.

## **FRINTON SUMMER THEATRE**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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Frinton Summer Theatre raised the money via the benefactor but is handing over ownership to the hall as a community asset for the future. We continued to benefit from Gift Aid and our new ticket/booking system was praised and also earned us money via ticket commissions.

We finished the season with a surplus of around £116,000 which should put us in a good position for 2022.

Plans are already underway for our season in 2022. I am trying to bring back two plays that we weren't able to do in 2021 - "A Bunch of Amateurs" and "Moonlight and Magnolias". I'm hoping that the rest of the season will be in place by the start of next year.

We couldn't stage a production in a tent on The Greensward in 2021 but we will be back in 2022 with an ambitious and popular show - *Jesus Christ Superstar*. We are one of the very few places to be allowed to stage this iconic musical in 2022!

This will be our most ambitious (and expensive) project to date - with a budget of £200,000 - and we have started some crowd funding to be able to ensure its success. We are asking for anyone who feels able - to pledge £5,000 by way of underwriting the production. This is a returnable sum of money, subject to the production breaking even, and we are offering a maximum 10% return (i.e. £500) if we go into profit. We are creating a small prospectus to explain in more detail and the funds will be held in an escrow account.

Most of our loyal crew will be returning next year and I hope we'll get back as close to normality as possible.

#### **Financial review**

The accounts for the year show a net surplus of £116,716.

Reserves at the balance sheet date amounted to £124,010. All the reserves are unrestricted.

Reserves are held to ensure the Charity has enough reserve funding in place to cover planned expenditure, taking account of known future revenue streams. There is a relatively small level of unrestricted funding at the balance sheet date, but the intention is to build unrestricted reserves over the next 3 to 5 years in line with the charity's operational plans.

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

Frinton Summer Theatre is a registered charity (No, 1170429). The company was established with solely charitable objects and has operated within these since incorporation so it is treated as a charity from inception. It obtained formal registration with the Charity Commission on 28 November 2016.

The first trustees of the charity were appointed on incorporation. Subsequent trustees can be appointed by the trustees and there is no limit to the term of office. There must be a minimum of 3 trustees at any given time. The board is responsible for the strategic management of the charity and for setting policy. The day to day operational management is delegated to the Executive Directors.

All trustees give their time and expertise on a voluntary basis and receive no remuneration or other benefits.

The Trustees of the charity have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing its aims and objectives and in planning the Charity's future activities, including its guidance 'Public benefit: running a charity (PBS2).'

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

**FRINTON SUMMER THEATRE**

**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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J Armstrong

(Appointed 13 March 2021)

C Brill

J Dias

P Dias

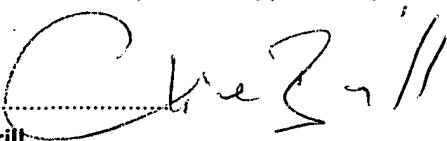
A Gostling

R Max

P Philbrick

(Resigned 29 January 2021)

The trustees' report was approved by the Board of Trustees.



C Brill

Trustee

Dated: 31/01/2022

## **FRINTON SUMMER THEATRE**

### **INDEPENDENT EXAMINER'S REPORT**

#### **TO THE TRUSTEES OF FRINTON SUMMER THEATRE**

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I report to the trustees on my examination of the financial statements of Frinton Summer Theatre (the charity) for the year ended 30 September 2021.

#### **Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since the charity'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 , 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Simon Garner FCA  
Independent Examiner  
TC Group  
92 Station Road  
Clacton on Sea  
Essex  
CO15 1SG

Dated: 31-1-22

**FRINTON SUMMER THEATRE****STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 30 SEPTEMBER 2021**

		<b>Unrestricted funds 2021 £</b>	<b>Total 2020 £</b>
	<b>Notes</b>		
<b><u>Income from:</u></b>			
Donations and legacies	<b>3</b>	174,678	21,336
Charitable activities	<b>4</b>	138,158	335
<b>Total income</b>		<b>312,836</b>	<b>21,671</b>
<b><u>Expenditure on:</u></b>			
Charitable activities	<b>5</b>	213,312	12,739
<b>Net income for the year/ Net incoming resources</b>		<b>99,524</b>	<b>8,932</b>
<b>Other recognised gains and losses</b>			
Other gains or losses	<b>8</b>	17,192	-
<b>Net movement in funds</b>		<b>116,716</b>	<b>8,932</b>
Fund balances at 1 October 2020		7,294	(1,638)
<b>Fund balances at 30 September 2021</b>		<b>124,010</b>	<b>7,294</b>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.



**FRINTON SUMMER THEATRE**

**BALANCE SHEET**

**AS AT 30 SEPTEMBER 2021**

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	9		14,340		3,935
<b>Current assets</b>					
Debtors	10	44,144		-	
Cash at bank and in hand		78,289		18,690	
		<u>122,433</u>		<u>18,690</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(12,763)</u>		<u>(15,331)</u>	
Net current assets			109,670		3,359
<b>Total assets less current liabilities</b>			<u>124,010</u>		<u>7,294</u>
<b>Income funds</b>					
Unrestricted funds			124,010		7,294
			<u>124,010</u>		<u>7,294</u>

**FRINTON SUMMER THEATRE**

**BALANCE SHEET (CONTINUED)**

**AS AT 30 SEPTEMBER 2021**

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The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2021.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 21/01/2022



P Dias

Trustee

**Company Registration No. 10232477**

## **FRINTON SUMMER THEATRE**

### **NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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#### **1 Accounting policies**

##### **Charity information**

Frinton Summer Theatre is a private company limited by guarantee incorporated in England and Wales.

The registered address is 92 Station Road, Clacton on Sea, Essex, CO15 1SG.

##### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

##### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### **1.4 Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# FRINTON SUMMER THEATRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

### 1 Accounting policies

(Continued)

#### 1.5 Tangible fixed assets

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

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

Plant and equipment	25% reducing balance
Computers	25% reducing balance

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

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

### 2 Critical accounting estimates and judgements

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

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

During the year no estimates or assumptions were required.

### 3 Donations and legacies

	Unrestricted funds	Total
	2021	2020
	£	£
Donations and gifts	11,541	21,336
Government grants received	163,137	-
	<u>174,678</u>	<u>21,336</u>

**FRINTON SUMMER THEATRE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**3 Donations and legacies (Continued)**

**Grants receivable for core activities**

Arts Council Grant	156,000	-
Tendring District Council Grant	7,137	-
	<u>163,137</u>	<u>-</u>

**4 Charitable activities**

	<b>Charitable Income 2021 £</b>	<b>Charitable Income 2020 £</b>
Box office income	110,422	85
Ice cream/programme and book sales	27,736	250
	<u>138,158</u>	<u>335</u>

**5 Charitable activities**

	<b>Charitable Expenditure 2021 £</b>	<b>Charitable Expenditure 2020 £</b>
Depreciation and impairment	4,780	1,311
Artistic programme	190,191	5,852
	<u>194,971</u>	<u>7,163</u>
Share of support costs (see note )	18,341	5,576
	<u>213,312</u>	<u>12,739</u>

Support costs consist of £15,821 (2020: £4,496) of overheads and £2,520 (2020: £1,080) relating to an Independent Examination.

**FRINTON SUMMER THEATRE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**6 Trustees**

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

**7 Employees**

There were no employees during the year.

**8 Other gains or losses**

	Unrestricted funds	Total
	2021	2020
	£	£
Theatre Tax Relief	17,192	-
	<u>17,192</u>	<u>-</u>

**9 Tangible fixed assets**

	Plant and equipment	Computers	Total
	£	£	£
<b>Cost</b>			
At 1 October 2020	4,197	2,796	6,993
Additions	14,700	484	15,184
	<u>18,897</u>	<u>3,280</u>	<u>22,177</u>
At 30 September 2021	18,897	3,280	22,177
<b>Depreciation and impairment</b>			
At 1 October 2020	1,835	1,223	3,058
Depreciation charged in the year	4,265	514	4,779
	<u>6,100</u>	<u>1,737</u>	<u>7,837</u>
At 30 September 2021	6,100	1,737	7,837
<b>Carrying amount</b>			
At 30 September 2021	12,797	1,543	14,340
	<u>12,797</u>	<u>1,543</u>	<u>14,340</u>
At 30 September 2020	2,362	1,573	3,935
	<u>2,362</u>	<u>1,573</u>	<u>3,935</u>

**FRINTON SUMMER THEATRE****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 30 SEPTEMBER 2021****10 Debtors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Other debtors	17,191	-
Prepayments and accrued income	26,953	-
	<u>44,144</u>	<u>-</u>

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

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other creditors	-	14,251
Accruals and deferred income	12,763	1,080
	<u>12,763</u>	<u>15,331</u>

**12 Related party transactions**

There were no transactions with related parties during the year.