

WESTCLIFF STUDIES

England & Wales · Charity number 1190691

Details

Status Registered

Legal form Trust

Registered 2020-08-03

Register [View on the Charity Commission register](#)

Contact

Address 128 Electric Avenue
Westcliff-On-Sea
Essex
SS0 9NJ

Phone 07807312056

Email teichmanjacob@gmail.com

Activities

Objects: (I) TO ADVANCE THE EDUCATION OF THE PUBLIC IN GENERAL THROUGH THE PROVISION OF COURSES AND LEARNING PROGRAMS WHICH IMPROVE SKILLS AND KNOWLEDGE TO ADVANCE THEIR MENTAL, PHYSICAL AND MORAL CAPABILITIES (II) FOR THE PUBLIC BENEFIT TO PROMOTE LEARNING FOR PLEASURE BY PEOPLE NO LONGER IN FULL TIME EMPLOYMENT THROUGH THE CONTINUED DEVELOPMENT OF THEIR INDIVIDUAL CAPABILITIES, COMPETENCIES, SKILLS AND UNDERSTANDING IN SUBJECTS OF EDUCATIONAL VALUE. (III) TO ASSIST IN SUCH WAYS AS THE CHARITY TRUSTEES THINK FIT ANY CHARITY WHOSE AIMS INCLUDE ADVANCING EDUCATION OF PERSONS, PARTICULARLY BUT NOT EXCLUSIVELY UNDER THE AGE OF 25 YEARS, BY DEVELOPING THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS INDEPENDENT, MATURE AND RESPONSIBLE INDIVIDUALS; THROUGH FORMAL LEARNING AND/OR LEISURE TIME ACTIVITIES. (IV) THE PREVENTION OR RELIEF OF FINANCIAL HARDSHIP AND POVERTY BY PROVIDING: GRANTS, ITEMS AND SERVICES TO INDIVIDUALS IN NEED AND/OR CHARITIES, OR OTHER ORGANISATIONS WORKING TO PREVENT OR RELIEVE POVERTY.

Activities: To advance the education of the public in general through the provision of courses and learning programs which improve skills and knowledge to advance their mental, physical and moral capabilities for the public benefit.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Essex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£153,739	£121,431	-	-
2024-05-31	£137,709	£141,504	-	-
2023-03-31	£167,124	£144,169	-	-
2022-03-31	£218,870	£121,601	-	-
2021-03-31	£104,953	£104,086	-	-

Trustees

Name	Role	Appointed
yakov teichman	Chair	2019-03-03
Noah Hammer		2019-03-09
Ozer Dov Horovits		2019-03-09

WESTCLIFF STUDIES

England & Wales - Charity number 1190691

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025
FOR
WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

**WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

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FOR THE YEAR ENDED 31 MAY 2025**

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WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2025

The trustees present their report with the financial statements of the charity for the year ended 31 May 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance the education of the public in general through the provision of courses and learning programs which improve skills and knowledge to advance their mental, physical and moral capabilities for the public benefit.

To promote learning for pleasure by people no longer in full time employment through the continued development of their individual capabilities, competencies, skills and understanding in subjects of educational value.

To assist in such ways as the charity trustees think fit any charity whose aims include advancing education of persons, particularly but not exclusively under the age of 25 years, by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals; through formal learning and/or leisure time activities.

The prevention or relief of financial hardship and poverty by providing: grants, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.

Public benefit

The Trustees have taken due heed of their obligations relating to Public Benefit Duty affecting charities, as well as to their obligations under the Equalities Act 2010. The Trustees are satisfied that they meet their obligations.

Grantmaking

Grants are made at the discretion of the trustees and in accordance with the principal objectives of the charity.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The charity is dependent on income from voluntary donations. The charity's incoming resources during the year were £148,639 (2024: £133,609) and spent £120,471 (2024: £140,604) on charitable activities.

FINANCIAL REVIEW

Reserves policy

The reserves policy is to ensure that there is a sufficient stream of income to meet the working capital of the charity.

FUTURE PLANS

The future goals of the charity are to continue carrying out its objectives.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Westcliff Studies is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission and governed by its trust deed dated 3rd March 2019.

Recruitment and appointment of new trustees

It is not currently the intention of the trustees of the charity to appoint new trustees. Should this situation change in the future, the trustees will apply suitable recruitment and training procedures.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1190691

**WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2025**

Principal address
128 ELECTRIC AVENUE
WESTCLIFF-ON-SEA
SS0 9NJ

Trustees
N Hammer
O D Horovits
Y Teichman

Independent Examiner
Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

Approved by order of the board of trustees on 10 March 2026 and signed on its behalf by:

Y Teichman - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

Independent examiner's report to the trustees of WESTCLIFF STUDIES CHARITABLE INCORPORATED ORGANISATION (C.I.O)

I report to the charity trustees on my examination of the accounts of WESTCLIFF STUDIES CHARITABLE INCORPORATED ORGANISATION (C.I.O) (the Trust) for the year ended 31 May 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

M A VENITT A.C.A

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

11 March 2026

**WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2025**

	Notes	Unrestricted fund £	Restricted fund £	Year ended 31.5.25 Total funds £	Period 1.4.23 to 31.5.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		128,739	19,900	148,639	133,609
Charitable activities					
General		5,100	-	5,100	4,100
Total		<u>133,839</u>	<u>19,900</u>	<u>153,739</u>	<u>137,709</u>
EXPENDITURE ON					
Charitable activities					
General		113,421	7,050	120,471	140,604
Other		960	-	960	900
Total		<u>114,381</u>	<u>7,050</u>	<u>121,431</u>	<u>141,504</u>
NET INCOME/(EXPENDITURE)		19,458	12,850	32,308	(3,795)
RECONCILIATION OF FUNDS					
Total funds brought forward		117,296	-	117,296	121,091
TOTAL FUNDS CARRIED FORWARD		<u><u>136,754</u></u>	<u><u>12,850</u></u>	<u><u>149,604</u></u>	<u><u>117,296</u></u>

The notes form part of these financial statements

**WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

**BALANCE SHEET
31 MAY 2025**

	Notes	Unrestricted fund £	Restricted fund £	31.5.25 Total funds £	31.5.24 Total funds £
FIXED ASSETS					
Tangible assets	4	77,080	-	77,080	78,720
CURRENT ASSETS					
Debtors	5	186,422	-	186,422	126,000
Cash at bank		3,070	12,850	15,920	51
		<u>189,492</u>	<u>12,850</u>	<u>202,342</u>	<u>126,051</u>
CREDITORS					
Amounts falling due within one year	6	(129,818)	-	(129,818)	(87,475)
NET CURRENT ASSETS					
		<u>59,674</u>	<u>12,850</u>	<u>72,524</u>	<u>38,576</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>136,754</u>	<u>12,850</u>	<u>149,604</u>	<u>117,296</u>
NET ASSETS/(LIABILITIES)					
		<u><u>136,754</u></u>	<u><u>12,850</u></u>	<u><u>149,604</u></u>	<u><u>117,296</u></u>
FUNDS					
	7			136,754	117,296
Unrestricted funds				12,850	-
Restricted funds				<u>149,604</u>	<u>117,296</u>
TOTAL FUNDS					
				<u><u>149,604</u></u>	<u><u>117,296</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10 March 2026 and were signed on its behalf by:

Y Teichman - Trustee

N Hammer - Trustee

The notes form part of these financial statements

**WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Governance costs

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property - 2% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2025**

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2025 nor for the period ended 31 May 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2025 nor for the period ended 31 May 2024.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	133,609	-	133,609
Charitable activities			
General	4,100	-	4,100
Total	<u>137,709</u>	<u>-</u>	<u>137,709</u>
EXPENDITURE ON			
Charitable activities			
General	140,604	-	140,604
Other	900	-	900
Total	<u>141,504</u>	<u>-</u>	<u>141,504</u>
NET INCOME/(EXPENDITURE)	(3,795)	-	(3,795)
RECONCILIATION OF FUNDS			
Total funds brought forward	121,091	-	121,091
TOTAL FUNDS CARRIED FORWARD	<u><u>117,296</u></u>	<u><u>-</u></u>	<u><u>117,296</u></u>

WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2025

4. TANGIBLE FIXED ASSETS

		Improvements to property £
COST		
At 1 June 2024 and 31 May 2025		82,000
DEPRECIATION		
At 1 June 2024		3,280
Charge for year		1,640
At 31 May 2025		4,920
NET BOOK VALUE		
At 31 May 2025		77,080
At 31 May 2024		78,720

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.25 £	31.5.24 £
Other debtors	60,422	-
Prepayments	126,000	126,000
	<u>186,422</u>	<u>126,000</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.25 £	31.5.24 £
Other creditors	129,818	87,475
	<u>129,818</u>	<u>87,475</u>

7. MOVEMENT IN FUNDS

	At 1.6.24 £	Net movement in funds £	At 31.5.25 £
Unrestricted funds			
General fund	117,296	19,458	136,754
Restricted funds			
Restricted funds	-	12,850	12,850
TOTAL FUNDS	<u>117,296</u>	<u>32,308</u>	<u>149,604</u>

**WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2025**

7. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	133,839	(114,381)	19,458
Restricted funds			
Restricted funds	19,900	(7,050)	12,850
TOTAL FUNDS	<u>153,739</u>	<u>(121,431)</u>	<u>32,308</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.5.24 £
Unrestricted funds			
General fund	121,091	(3,795)	117,296
TOTAL FUNDS	<u>121,091</u>	<u>(3,795)</u>	<u>117,296</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	137,709	(141,504)	(3,795)
TOTAL FUNDS	<u>137,709</u>	<u>(141,504)</u>	<u>(3,795)</u>

**WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2025**

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2025.

**WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2025**

	Year ended 31.5.25 £	Period 1.4.23 to 31.5.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	148,639	133,609
Charitable activities		
Other income	5,100	4,100
Total incoming resources	<u>153,739</u>	<u>137,709</u>
EXPENDITURE		
Charitable activities		
Postage and stationery	661	762
Travelling	9,615	1,512
Rent	9,577	18,753
Function and event costs	1,060	4,513
Repairs	-	635
Kollel	-	880
Mikvah	-	1,206
Advertising and printing	8,408	693
Legal and professional fees	1,720	2,000
Sundry expenses	44	69
Training	7,050	9,246
Grants to institutions	2,847	1,597
Grants to individuals	77,849	97,098
	<u>118,831</u>	<u>138,964</u>
Support costs		
Other		
Depreciation of tangible fixed assets	1,640	1,640
Governance costs		
Accountancy and legal fees	960	900
Total resources expended	<u>121,431</u>	<u>141,504</u>
Net income/(expenditure)	<u><u>32,308</u></u>	<u><u>(3,795)</u></u>

This page does not form part of the statutory financial statements

WESTCLIFF STUDIES

England & Wales - Charity number 1190691

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 1 APRIL 2023 TO 31 MAY 2024
FOR
WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

**WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 APRIL 2023 TO 31 MAY 2024**

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WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)

REPORT OF THE TRUSTEES
FOR THE PERIOD 1 APRIL 2023 TO 31 MAY 2024

The trustees present their report with the financial statements of the charity for the period 1 April 2023 to 31 May 2024. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance the education of the public in general through the provision of courses and learning programs which improve skills and knowledge to advance their mental, physical and moral capabilities for the public benefit.

To promote learning for pleasure by people no longer in full time employment through the continued development of their individual capabilities, competencies, skills and understanding in subjects of educational value.

To assist in such ways as the charity trustees think fit any charity whose aims include advancing education of persons, particularly but not exclusively under the age of 25 years, by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals; through formal learning and/or leisure time activities.

The prevention or relief of financial hardship and poverty by providing: grants, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.

Public benefit

The Trustees have taken due heed of their obligations relating to Public Benefit Duty affecting charities, as well as to their obligations under the Equalities Act 2010. The Trustees are satisfied that they meet their obligations.

Grantmaking

Grants are made at the discretion of the trustees and in accordance with the principal objectives of the charity.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity is dependent on income from voluntary donations. The charity's incoming resources during the year were £133,609 (2023: £165,324) and donations made totalled £59,021 (2023: £69,606).

FINANCIAL REVIEW

Reserves policy

The reserves policy is to ensure that there is a sufficient stream of income to meet the working capital of the charity.

FUTURE PLANS

The future goals of the charity are to continue carrying out its objectives.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Westcliff Studies is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission and governed by its trust deed dated 3rd March 2019.

Recruitment and appointment of new trustees

It is not currently the intention of the trustees of the charity to appoint new trustees. Should this situation change in the future, the trustees will apply suitable recruitment and training procedures.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1190691

**WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

**REPORT OF THE TRUSTEES
FOR THE PERIOD 1 APRIL 2023 TO 31 MAY 2024**

Principal address
128 ELECTRIC AVENUE
WESTCLIFF-ON-SEA
SS0 9NJ

Trustees
N Hammer
O D Horovits
Y Teichman

Independent Examiner
Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

Approved by order of the board of trustees on 11 March 2025 and signed on its behalf by:

Y Teichman - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

Independent examiner's report to the trustees of WESTCLIFF STUDIES CHARITABLE INCORPORATED ORGANISATION (C.I.O)

I report to the charity trustees on my examination of the accounts of WESTCLIFF STUDIES CHARITABLE INCORPORATED ORGANISATION (C.I.O) (the Trust) for the period 1 April 2023 to 31 May 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

M A VENITT A.C.A

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

11 March 2025

**WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 1 APRIL 2023 TO 31 MAY 2024**

	Notes	Period 1.4.23 to 31.5.24 Unrestricted fund £	Year ended 31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		133,609	165,324
Investment income	2	4,100	1,800
Total		<u>137,709</u>	<u>167,124</u>
 EXPENDITURE ON			
Charitable activities			
General			
		140,604	143,449
Other		900	720
Total		<u>141,504</u>	<u>144,169</u>
NET INCOME/(EXPENDITURE)		(3,795)	22,955
 RECONCILIATION OF FUNDS			
Total funds brought forward		121,091	98,136
TOTAL FUNDS CARRIED FORWARD		<u><u>117,296</u></u>	<u><u>121,091</u></u>

The notes form part of these financial statements

**WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

**BALANCE SHEET
31 MAY 2024**

	Notes	31.5.24 Unrestricted fund £	31.3.23 Total funds £
FIXED ASSETS			
Tangible assets	5	78,720	80,360
CURRENT ASSETS			
Debtors	6	126,000	136,400
Cash at bank		51	13,066
		126,051	149,466
CREDITORS			
Amounts falling due within one year	7	(87,475)	(108,735)
NET CURRENT ASSETS		38,576	40,731
TOTAL ASSETS LESS CURRENT LIABILITIES		117,296	121,091
NET ASSETS/(LIABILITIES)		117,296	121,091
FUNDS	8		
Unrestricted funds		117,296	121,091
TOTAL FUNDS		117,296	121,091

The financial statements were approved by the Board of Trustees and authorised for issue on 11 March 2025 and were signed on its behalf by:

Y Teichman - Trustee

N Hammer - Trustee

The notes form part of these financial statements

**WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 APRIL 2023 TO 31 MAY 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Governance costs

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property - 2% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 APRIL 2023 TO 31 MAY 2024**

2. INVESTMENT INCOME

	Period 1.4.23 to 31.5.24 £	Year ended 31.3.23 £
Rents received	4,100	1,800
	<u>4,100</u>	<u>1,800</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 May 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 May 2024 nor for the year ended 31 March 2023.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	165,324
Investment income	1,800
Total	<u>167,124</u>
 EXPENDITURE ON	
Charitable activities	
General	143,449
Other	720
Total	<u>144,169</u>
 NET INCOME	 22,955
 RECONCILIATION OF FUNDS	
Total funds brought forward	98,136
 TOTAL FUNDS CARRIED FORWARD	 <u><u>121,091</u></u>

**WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 APRIL 2023 TO 31 MAY 2024**

5. TANGIBLE FIXED ASSETS

		Improvements to property £
COST		
At 1 April 2023 and 31 May 2024		82,000
DEPRECIATION		
At 1 April 2023		1,640
Charge for year		1,640
At 31 May 2024		3,280
NET BOOK VALUE		
At 31 May 2024		78,720
At 31 March 2023		80,360

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.24 £	31.3.23 £
Other debtors	-	10,400
Prepayments	126,000	126,000
	<u>126,000</u>	<u>136,400</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.24 £	31.3.23 £
Other creditors	87,475	108,735
	<u>87,475</u>	<u>108,735</u>

8. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.5.24 £
Unrestricted funds			
General fund	121,091	(3,795)	117,296
TOTAL FUNDS	<u>121,091</u>	<u>(3,795)</u>	<u>117,296</u>

**WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 APRIL 2023 TO 31 MAY 2024**

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	137,709	(141,504)	(3,795)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>137,709</u>	<u>(141,504)</u>	<u>(3,795)</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	98,136	22,955	121,091
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>98,136</u>	<u>22,955</u>	<u>121,091</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	167,124	(144,169)	22,955
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>167,124</u>	<u>(144,169)</u>	<u>22,955</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 May 2024.

WESTCLIFF STUDIES

England & Wales - Charity number 1190691

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

**WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance the education of the public in general through the provision of courses and learning programs which improve skills and knowledge to advance their mental, physical and moral capabilities for the public benefit.

To promote learning for pleasure by people no longer in full time employment through the continued development of their individual capabilities, competencies, skills and understanding in subjects of educational value.

To assist in such ways as the charity trustees think fit any charity whose aims include advancing education of persons, particularly but not exclusively under the age of 25 years, by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals; through formal learning and/or leisure time activities.

The prevention or relief of financial hardship and poverty by providing: grants, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.

Public benefit

The Trustees have taken due heed of their obligations relating to Public Benefit Duty affecting charities, as well as to their obligations under the Equalities Act 2010. The Trustees are satisfied that they meet their obligations.

Grantmaking

Grants are made at the discretion of the trustees and in accordance with the principal objectives of the charity.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity is dependent on income from voluntary donations. The charity's incoming resources during the year were £165,324 (2022: £218,870) and donations made totalled £69,606 (2022: £76,461).

FINANCIAL REVIEW

Reserves policy

The reserves policy is to ensure that there is a sufficient stream of income to meet the working capital of the charity.

FUTURE PLANS

The future goals of the charity are to continue carrying out its objectives.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Westcliff Studies is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission and governed by its constitution dated 3rd March 2019. The charity was registered with charity commission on the 3rd of August 2020.

Recruitment and appointment of new trustees

It is not currently the intention of the trustees of the charity to appoint new trustees. Should this situation change in the future, the trustees will apply suitable recruitment and training procedures.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1190691

Principal address

128 ELECTRIC AVENUE
WESTCLIFF-ON-SEA
SS0 9NJ

Trustees

N Hammer
O D Horovits
Y Teichman

Independent Examiner

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

Approved by order of the board of trustees on 24 January 2024 and signed on its behalf by:

Y Teichman - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

Independent examiner's report to the trustees of WESTCLIFF STUDIES CHARITABLE INCORPORATED ORGANISATION (C.I.O)

I report to the charity trustees on my examination of the accounts of WESTCLIFF STUDIES CHARITABLE INCORPORATED ORGANISATION (C.I.O) (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

M A VENITT A.C.A

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

24 January 2024

**WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		165,324	218,870
Investment income	2	1,800	-
Total		<u>167,124</u>	<u>218,870</u>
 EXPENDITURE ON			
Charitable activities			
General		144,169	121,601
 NET INCOME		22,955	97,269
 RECONCILIATION OF FUNDS			
Total funds brought forward		98,136	867
 TOTAL FUNDS CARRIED FORWARD		<u><u>121,091</u></u>	<u><u>98,136</u></u>

The notes form part of these financial statements

**WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

**BALANCE SHEET
31 MARCH 2023**

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
FIXED ASSETS			
Tangible assets	5	80,360	82,000
CURRENT ASSETS			
Debtors	6	136,400	126,000
Cash at bank		13,066	18,094
		<hr/>	<hr/>
		149,466	144,094
CREDITORS			
Amounts falling due within one year	7	(108,735)	(127,958)
		<hr/>	<hr/>
NET CURRENT ASSETS		40,731	16,136
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		121,091	98,136
		<hr/>	<hr/>
NET ASSETS/(LIABILITIES)		121,091	98,136
		<hr/> <hr/>	<hr/> <hr/>
FUNDS	8		
Unrestricted funds		121,091	98,136
		<hr/>	<hr/>
TOTAL FUNDS		121,091	98,136
		<hr/> <hr/>	<hr/> <hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 January 2024 and were signed on its behalf by:

Y Teichman - Trustee

N Hammer - Trustee

**WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property - 2% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

2. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Rents received	1,800	-
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	218,870
	<u> </u>
EXPENDITURE ON	
Charitable activities	
General	
	121,601
	<u> </u>
NET INCOME	97,269
RECONCILIATION OF FUNDS	
Total funds brought forward	867
	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>98,136</u>

5. TANGIBLE FIXED ASSETS

	Improvements to property £
COST	
At 1 April 2022 and 31 March 2023	82,000
	<u> </u>
DEPRECIATION	
Charge for year	1,640
	<u> </u>
NET BOOK VALUE	
At 31 March 2023	80,360
	<u> </u>
At 31 March 2022	82,000
	<u> </u>

**WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.23	31.3.22
	£	£
Other debtors	10,400	-
Prepayments	126,000	126,000
	<u>136,400</u>	<u>126,000</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.23	31.3.22
	£	£
Other creditors	108,735	127,958
	<u>108,735</u>	<u>127,958</u>

8. MOVEMENT IN FUNDS		Net movement	At
	At 1.4.22	in funds	31.3.23
	£	£	£
Unrestricted funds			
General fund	98,136	22,955	121,091
	<u>98,136</u>	<u>22,955</u>	<u>121,091</u>
TOTAL FUNDS	<u>98,136</u>	<u>22,955</u>	<u>121,091</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	167,124	(144,169)	22,955
	<u>167,124</u>	<u>(144,169)</u>	<u>22,955</u>
TOTAL FUNDS	<u>167,124</u>	<u>(144,169)</u>	<u>22,955</u>

Comparatives for movement in funds

	At 1.4.21	Net movement	At
	£	in funds	31.3.22
		£	£
Unrestricted funds			
General fund	867	97,269	98,136
	<u>867</u>	<u>97,269</u>	<u>98,136</u>
TOTAL FUNDS	<u>867</u>	<u>97,269</u>	<u>98,136</u>

**WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	218,870	(121,601)	97,269
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>218,870</u>	<u>(121,601)</u>	<u>97,269</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	867	120,224	121,091
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>867</u>	<u>120,224</u>	<u>121,091</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	385,994	(265,770)	120,224
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>385,994</u>	<u>(265,770)</u>	<u>120,224</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

WESTCLIFF STUDIES

England & Wales - Charity number 1190691

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

**WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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**WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance the education of the public in general through the provision of courses and learning programs which improve skills and knowledge to advance their mental, physical and moral capabilities for the public benefit.

To promote learning for pleasure by people no longer in full time employment through the continued development of their individual capabilities, competencies, skills and understanding in subjects of educational value.

To assist in such ways as the charity trustees think fit any charity whose aims include advancing education of persons, particularly but not exclusively under the age of 25 years, by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals; through formal learning and/or leisure time activities.

The prevention or relief of financial hardship and poverty by providing: grants, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.

Public benefit

The Trustees have taken due heed of their obligations relating to Public Benefit Duty affecting charities, as well as to their obligations under the Equalities Act 2010. The Trustees are satisfied that they meet their obligations.

Grantmaking

Grants are made at the discretion of the trustees and in accordance with the principal objectives of the charity.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity is dependent on income from voluntary donations. The charity's incoming resources during the year were £218,870 (2021 - £104,953) and donations made totalled £76,461 (2021 - £44,802).

FINANCIAL REVIEW

Reserves policy

The reserves policy is to ensure that there is a sufficient stream of income to meet the working capital of the charity.

FUTURE PLANS

The future goals of the charity are to continue carrying out its objectives.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Westcliff Studies is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission and governed by its constitution dated 3rd March 2019. The charity was registered with charity commission on the 3rd of August 2020.

Recruitment and appointment of new trustees

It is not currently the intention of the trustees of the charity to appoint new trustees. Should this situation change in the future, the trustees will apply suitable recruitment and training procedures.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1190691

Principal address

128 ELECTRIC AVENUE
WESTCLIFF-ON-SEA
SS0 9NJ

Trustees

N Hammer
O D Horovits
Y Teichman

Independent Examiner

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

Approved by order of the board of trustees on 29 January 2023 and signed on its behalf by:

Y Teichman - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

Independent examiner's report to the trustees of WESTCLIFF STUDIES CHARITABLE INCORPORATED ORGANISATION (C.I.O)

I report to the charity trustees on my examination of the accounts of WESTCLIFF STUDIES CHARITABLE INCORPORATED ORGANISATION (C.I.O) (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

M A VENITT A.C.A
Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

29 January 2023

**WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		218,870	104,953
		<hr/>	<hr/>
EXPENDITURE ON			
Charitable activities			
General			
		121,601	104,086
NET INCOME		97,269	867
RECONCILIATION OF FUNDS			
Total funds brought forward		867	-
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		<u>98,136</u>	<u>867</u>

The notes form part of these financial statements

**WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

**BALANCE SHEET
31 MARCH 2022**

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
FIXED ASSETS			
Tangible assets	4	82,000	-
CURRENT ASSETS			
Debtors	5	126,000	-
Cash at bank		18,094	3,145
		144,094	3,145
CREDITORS			
Amounts falling due within one year	6	(127,958)	(2,278)
NET CURRENT ASSETS		16,136	867
TOTAL ASSETS LESS CURRENT LIABILITIES		98,136	867
NET ASSETS		98,136	867
FUNDS	7		
Unrestricted funds		98,136	867
TOTAL FUNDS		98,136	867

The financial statements were approved by the Board of Trustees and authorised for issue on 29 January 2023 and were signed on its behalf by:

Y Teichman - Trustee

N Hammer - Trustee

**WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES		Unrestricted fund £
INCOME AND ENDOWMENTS FROM		
Donations and legacies		104,953
		<hr/>
EXPENDITURE ON		
Charitable activities		
General		
		104,086
NET INCOME		867
		<hr/>
TOTAL FUNDS CARRIED FORWARD		<u>867</u>
		<hr/> <hr/>
4. TANGIBLE FIXED ASSETS		Improvements to property £
COST		
Additions		82,000
		<hr/>
NET BOOK VALUE		
At 31 March 2022		82,000
		<hr/> <hr/>
At 31 March 2021		-
		<hr/> <hr/>
5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	31.3.22	31.3.21
	£	£
Prepayments	126,000	-
	<hr/> <hr/>	<hr/> <hr/>

**WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Other creditors	127,958	2,278
	<u> </u>	<u> </u>

7. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	867	97,269	98,136
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u> </u> <u> </u>	<u> </u> <u> </u>	<u> </u> <u> </u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	218,870	(121,601)	97,269
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u> </u> <u> </u>	<u> </u> <u> </u>	<u> </u> <u> </u>

Comparatives for movement in funds

	Net movement in funds £	At 31.3.21 £
Unrestricted funds		
General fund	867	867
	<u> </u>	<u> </u>
TOTAL FUNDS	<u> </u> <u> </u>	<u> </u> <u> </u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	104,953	(104,086)	867
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u> </u> <u> </u>	<u> </u> <u> </u>	<u> </u> <u> </u>

**WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	-	98,136	98,136
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u> </u>	<u>98,136</u>	<u>98,136</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	323,823	(225,687)	98,136
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>323,823</u>	<u>(225,687)</u>	<u>98,136</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

WESTCLIFF STUDIES

England & Wales - Charity number 1190691

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
FOR
WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

**WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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**WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance the education of the public in general through the provision of courses and learning programs which improve skills and knowledge to advance their mental, physical and moral capabilities for the public benefit.

To promote learning for pleasure by people no longer in full time employment through the continued development of their individual capabilities, competencies, skills and understanding in subjects of educational value.

To assist in such ways as the charity trustees think fit any charity whose aims include advancing education of persons, particularly but not exclusively under the age of 25 years, by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals; through formal learning and/or leisure time activities.

The prevention or relief of financial hardship and poverty by providing: grants, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.

Public benefit

The Trustees have taken due heed of their obligations relating to Public Benefit Duty affecting charities, as well as to their obligations under the Equalities Act 2010. The Trustees are satisfied that they meet their obligations.

Grantmaking

Grants are made at the discretion of the trustees and in accordance with the principal objectives of the charity.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity is dependent on income from voluntary donations. The charity's incoming resources during the year were £104,953 and donations made totalled £44,802.

FINANCIAL REVIEW

Reserves policy

The reserves policy is to ensure that there is a sufficient stream of income to meet the working capital of the charity.

FUTURE PLANS

The future goals of the charity are to continue carrying out its objectives.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Westcliff Studies is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission and governed by its constitution dated 3rd March 2019. The charity was registered with charity commission on the 3rd of August 2020.

Recruitment and appointment of new trustees

It is not currently the intention of the trustees of the charity to appoint new trustees. Should this situation change in the future, the trustees will apply suitable recruitment and training procedures.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1190691

Principal address

128 ELECTRIC AVENUE
WESTCLIFF-ON-SEA
SS0 9NJ

Trustees

N Hammer
O D Horovits
Y Teichman

Independent Examiner

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

Approved by order of the board of trustees on 4 November 2021 and signed on its behalf by:

Y Teichman - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

Independent examiner's report to the trustees of WESTCLIFF STUDIES CHARITABLE INCORPORATED ORGANISATION (C.I.O)

I report to the charity trustees on my examination of the accounts of WESTCLIFF STUDIES CHARITABLE INCORPORATED ORGANISATION (C.I.O) (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

M A VENITT A.C.A
Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

4 November 2021

**WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted fund £
INCOME AND ENDOWMENTS FROM		
Donations and legacies		104,953
EXPENDITURE ON		
Charitable activities		
General		104,086
		<hr/>
NET INCOME		867
		<hr/>
TOTAL FUNDS CARRIED FORWARD		<u>867</u>

The notes form part of these financial statements

**WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

**BALANCE SHEET
31 MARCH 2021**

	Notes	Unrestricted fund £
CURRENT ASSETS		
Cash at bank		3,145
CREDITORS		
Amounts falling due within one year	3	(2,278)
NET CURRENT ASSETS		<u>867</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		867
NET ASSETS		<u>867</u>
FUNDS	4	
Unrestricted funds		<u>867</u>
TOTAL FUNDS		<u><u>867</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 4 November 2021 and were signed on its behalf by:

Y Teichman - Trustee

N Hammer - Trustee

The notes form part of these financial statements

**WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021.

**WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

3. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Other creditors	£ <u>2,278</u>
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4. MOVEMENT IN FUNDS

	Net movement in funds £	At 31.3.21 £
Unrestricted funds		
General fund	867	867
	<hr/>	<hr/>
TOTAL FUNDS	<u>867</u>	<u>867</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	104,953	(104,086)	867
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>104,953</u>	<u>(104,086)</u>	<u>867</u>

5. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

**WESTCLIFF STUDIES
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

£

INCOME AND ENDOWMENTS

Donations and legacies

Donations 104,953

Total incoming resources 104,953

EXPENDITURE

Charitable activities

Insurance 102

Light and heat 521

Postage and stationery 1,279

Advertising 1,576

Sundries 277

Books 365

Travelling 2,565

Food 124

Rent 36,900

Function costs 4,400

Repairs 8,016

Grants to institutions 1,393

Grants to individuals 43,409

100,927

Support costs

Governance costs

Accountancy and legal fees 3,159

Total resources expended 104,086

Net income 867