

# WESTWOOD CHRISTIAN CENTRE

England & Wales · Charity number 1172370

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2017-04-03

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

## Contact

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**Address** Westwood Christian Centre  
Westwood Edge  
Golcar  
Huddersfield  
HD7 4JY

**Phone** 01484 845042

**Email** [info@westwood-centre.org.uk](mailto:info@westwood-centre.org.uk)

**Website** [www.westwood-centre.org.uk](http://www.westwood-centre.org.uk)

## Activities

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**Objects:** THE ADVANCEMENT OF THE CHRISTIAN FAITH AND THE ADVANCEMENT OF THE CHRISTIAN EDUCATION FOR THE BENEFIT OF THE PUBLIC BY THE FOLLOWING MEANS:1. THE PROVISION OF RESIDENT ACCOMMODATION AT WESTWOOD MISSION, GOLCAR, NR HUDDESFIELD, WEST YORKSHIRE (AND AT SUCH OTHER PLACE OR PLACES AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE) AND OTHER FACILITIES CALCULATED TO SPREAD THE CHRISTIAN GOSPEL AND TO PROVIDE FOR THE SPIRITUAL NEEDS OF INDIVIDUALS.2. THE PROVISION AND ORGANISATION OF CHRISTIAN TEACHING THROUGH SEMINARS, RETREATS, CONFERENCES AND OTHER MEANS AT WESTWOOD MISSION OR ELSEWHERE.3. THE PROVISION OF FACILITIES FOR SUCH FUNCTIONS FOR THE LOCAL COMMUNITY AS THE TRUSTEES SHALL IN THEIR ABSOLUTE DISCRETION THINK FIT.

**Activities:** Provision of residential accommodation and other facilities for the spread of the Christian gospel and to provide for the spiritual needs of individuals. Provision of facilities for the local community.

## Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Religious Activities, Recreation
- **Who:** The General Public/mankind

## Geography

- Kirklees

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£87,439	£87,662	-	-
2024-03-31	£102,708	£106,018	-	-
2023-03-31	£78,875	£98,664	-	-
2022-03-31	£81,410	£83,639	-	-
2021-03-31	£67,827	£62,011	-	-

## Trustees

Name	Role	Appointed
<b>Fr NICHOLAS CLEWS</b>	Chair	2018-05-06
Aidan Greenwood CA		2018-05-06
Christopher Woodall		2024-01-07
Dr JESSICA ANNE KEEBLE		2018-05-06
Geoffrey Martin Adams FCCA		2018-05-06

**WESTWOOD CHRISTIAN CENTRE**

England & Wales - Charity number 1172370

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# Accounts

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**Charity Number**

**1172370**

**Registered number CE009799 (England & Wales)**

**WESTWOOD CHRISTIAN CENTRE**

**Report and Accounts**

**for the period ended**

**31 March 2025**

**WESTWOOD CHRISTIAN CENTRE**

**Report and Accounts  
for the period ended 31 March 2025**

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**WESTWOOD CHRISTIAN CENTRE**

**Charity Information  
for the period ended 31 March 2025**

<b>Trustees</b>	Rev N. Clews	(Chair)
	G. Adams	(Treasurer)
	J. Keeble	(Secretary)
	A. Greenwood	
	C. Woodall	

<b>Address</b>	Westwood Christian Centre Westwood Edge Golcar Huddersfield West Yorkshire HD7 4JY
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<b>Independent Examiner</b>	Barry Simmons 13 Myrtle Road Golcar Huddersfield HD7 4EF
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<b>Bankers</b>	HSBC Bank Plc 2 Cloth Hall Street Huddersfield West Yorkshire HD1 2ES
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<b>Charity Number</b>	1172370
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## **WESTWOOD CHRISTIAN CENTRE**

### **Trustees Annual Report for the period ended 31 March 2025**

The trustees submit their Annual Report and Accounts for the period ended 31st March 2025, which have been prepared in accordance with applicable accounting standards, SORP FRS 102, Accounting and Reporting by Charities.

#### Administrative Details

The name of the charity is Westwood Christian Centre and its registration number is 1172370

#### The trustees during the year were:

Rev N. Clews	(Chair)
G. Adams	(Treasurer)
J. Keeble	(Secretary)
A.Greenwood	
C. Woodall	

#### Governance

The charity was constituted under the Trust Deed dated 3rd April 2017

New trustees are appointed by the trustees who shall have power to make such appointment by a resolution of a fully constituted meeting of the trustees.

The trustees hold meetings regularly during the year and matters are decided by the majority of votes of the trustees present at any meeting.

#### Address

The address of the principal office of the charity is Westwood Christian Centre, Westwood Edge, Golcar, Huddersfield, HD7 4JY

#### Objectives and Activities

The objectives of the CIO are the advancement of the Christian faith and Christian education, by the provision of accommodation, seminar, conference and retreat facilities at Westwood Mission, Golcar, Huddersfield, with the facilities available for the local community to use too. The CIO was registered in April 2017 and took over the activities formerly conducted by Westwood Mission Trust with effect from 6th May 2017. The trustees of the Westwood Mission Trust agreed to transfer all property, assets and operations of the Trust to the CIO at their meeting on 6 May 2017 and from that date on all transactions have been recorded in the accounts of the Westwood Christian Centre.

The property acquired was appraised by a professional surveyor in June 2017 and the valuation of £500,000 has not been updated since then, but has been used for these financial statements.

## **WESTWOOD CHRISTIAN CENTRE**

### **Trustees Annual Report (continued) for the period ended 31 March 2025**

#### Achievements and Performance

The 2024/25 financial year started well with growing booking revenue. However, in October 2024 there were very few receipts and the charity had to dip into its reserves. With support from our mortgage holder, Charity Bank, we were able to reduce outgoings and through concerted marketing efforts by our warden team, we saw a significant upturn in booking receipts in December, January, and February and finished the financial year in a stronger position.

The warden team worked well together during FY24/25 but in February 2025 one of our wardens felt the time was right to move on. We have been delighted to recruit two wardens to add to our team and with four wardens the team has been able to address some of our improvement projects during 2025. We aim to promote Westwood as a place of calm and quiet, for study and retreat as a peaceful sanctuary, and as such are not competing with local hotels or B&B establishments.

After severe cost pressures, the reducing utility costs and lower interest rates have given some relief in 2025, but costs continue to rise. We have reviewed our pricing and aimed to increase bookings by widening our client base, and the trustees believe that due to the wider client base and an increase in bookings, especially for the whole centre at weekends during 2025, the centre remains viable, despite continuing cost pressures.

#### Future Plans and Developments

Faced with high energy costs and mortgage payments, the trustees have not had the cash available to invest in all of the planned improvements. However, the need to improve energy efficiency and sustainability remains paramount and will be progressed as quickly as possible. We continue to refurbish rooms as necessary in order to improve the standard of accommodation offered and ensure that it is appropriate to, and safe for, current requirements.

#### Financial Review

Full details of the financial transactions for the 12 months to 31 March 2025 are contained in the attached accounts. The income for the year on unrestricted funds was £87,439, which was a decrease of 15% compared to the previous 12 months, due partly to the receipt of an insurance payout to cover the cost of repairing damage from a burst pipe in 2024. Cash receipts for bookings increased in 2025 but some of these receipts are for future bookings and are therefore carried forward in these accounts. After deducting expenditure of £87,662, lower than the previous year due to the cost of repairs in 2024 plus reductions in utility costs and lower mortgage interest rates, the net result was a deficit taken to unrestricted funds of £223. There were no transactions during the year on restricted funds for our roof appeal which stands at £1,967.

#### Reserves Policy

The CIO retains modest cash reserves to meet expenditure as incurred. The trustees are aiming to increase the cash reserves held in order to provide better protection against fluctuations in income or expenditure of the charity, with the objective of holding cash reserves sufficient to cover up to 6 months of operating costs. The cash reserves held at 31 March 2025 were £24,403, with cash expenses in the year of £75,487, this represents just under four months of cover.

**Trustees Annual Report ( continued)  
for the period ended 31 March 2025**

Risk Management

The trustees consider that there are four key risks to the fund :

- Deterioration of the building;
- Any restriction being placed on the charity's activities;
- Increased costs of working;
- Unexpected loss of warden staff.

The risk to the building is mitigated by the ongoing maintenance programme and regular inspections by the wardens

The Trustees are not aware of any immediate threat from the other risks, but review the situation at each meeting. As at the end of the previous financial year, the major risk facing the centre remains the increase in energy and operating costs and rising interest rates. Not only will this force up our operating costs, it is likely to reduce the disposable income of many potential guests and reduce our visitor numbers.

Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year, which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make adjustments and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis, unless it is not appropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees Report was approved on 31 January 2026 and signed on their behalf by:



G Adams  
Trustee

**WESTWOOD CHRISTIAN CENTRE**

**Independent Examiner's Report to the Trustees of Westwood Christian Centre**

I report on the accounts of the Trust for the period ended 31st March 2025, which are set out on pages 6 to 10.

**Respective Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 contents of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true & 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.

Barry Simmons

Barry Simmons

31st January 2026

13 Myrtle Road,  
Golcar,  
Huddersfield, HD7 4EF

**WESTWOOD CHRISTIAN CENTRE**

**Financial Activities  
for the period ended 31 March 2025**

	Notes	Unrestricted Income Fund <b>2025</b>	Restricted Income fund <b>2025</b>	Total Income funds <b>2025</b>	Unrestricted Income Fund <b>2024</b>	Restricted Income fund <b>2024</b>	Total Income funds <b>2024</b>
<b>Income and endowments from:</b>							
Donations and legacies	2	6,926	0	6,926	7,335	0	7,335
Investments		-	-	-	-	-	-
Charitable activities	3	80,513	-	80,513	95,373	-	95,373
<b>Total</b>		<b>87,439</b>	<b>0</b>	<b>87,439</b>	<b>102,708</b>	<b>0</b>	<b>102,708</b>
<b>Expenditure on:</b>							
Charitable activities	4	87,662	-	87,662	106,018	-	106,018
Other	5	-	-	-	-	-	-
<b>Total</b>		<b>87,662</b>	<b>-</b>	<b>87,662</b>	<b>106,018</b>	<b>-</b>	<b>106,018</b>
<b>Net income/(expenditure)</b>		<b>(223)</b>	<b>-</b>	<b>(223)</b>	<b>(3,310)</b>	<b>-</b>	<b>(3,310)</b>
<b>Other recognised gains/(losses)</b>							
Gains on revaluation of fixed assets		-	-	-	-	-	-
<b>Net movement in funds</b>		<b>(223)</b>	<b>-</b>	<b>(223)</b>	<b>(3,310)</b>	<b>-</b>	<b>(3,310)</b>
<b>Total funds carried forward</b>		<b>231,956</b>	<b>1,967</b>	<b>233,923</b>	<b>232,179</b>	<b>1,967</b>	<b>234,146</b>

# WESTWOOD CHRISTIAN CENTRE

## Balance Sheet for the for the period ended 31 March 2025

	Notes	<u>2025</u>	<u>2024</u>
<b>Fixed Assets</b>			
Tangible assets	6	432,902	443,848
<b>Current Assets</b>			
Cash at bank and in hand		24,403	13,103
Debtors		85	2,330
		<u>24,488</u>	<u>15,433</u>
<b>Liabilities;</b>			
Creditors: Amounts falling due within one year			
Trade creditors and accruals		1,470	2,143
Deposit received in advance		20,125	15,973
Mortgage		9,246	7,911
		<u>30,841</u>	<u>26,027</u>
Net Current Assets/(Liabilities)		(6,353)	(10,594)
Total Assets Less Current Liabilities		<u>426,549</u>	<u>433,254</u>
<b>Creditors: Amounts falling due in more than one year</b>	7	192,626	199,108
		<u><b>233,923</b></u>	<u><b>234,146</b></u>
<b>The funds of the charity</b>			
Restricted Fund		1,967	1,967
Unrestricted Fund		6,218	3,643
Revaluation Reserve		225,738	228,536
		<u><b>233,923</b></u>	<u><b>234,146</b></u>

Approved by the Trustees on 31st January 2026 and signed on their behalf by:-



G Adams - Trustee

## WESTWOOD CHRISTIAN CENTRE

### Notes to the Accounts for the for the period ended 31 March 2025

#### 1 Accounting Policies

- a) Basis of Preparation  
The accounts have been prepared in accordance with applicable Accounting Standards, the SORP (FRS 102), Accounting by Charities and the Charities Act 2011. They have been prepared under the historic cost basis of accounting.
- b) Income and endowments  
Income and endowments, which comprise donations, fees for use of the premises and bank interest, are reported gross.  
Donations, which include donated assets at an estimate of their value at the point of donation, are included when receivable.  
Grants receivable are recognised when due.
- c) Expenditure  
Expenditure comprise all expenses directly relating to the objects of the charity. When necessary, costs are allocated between direct charitable expenditure, fund raising and management and administration on an equitable basis.
- d) Fixed Assets  
All fixed assets are included at revaluation on 31/3/2018 or subsequent cost, less cumulative depreciation.
- e) Depreciation  
Depreciation is provided at 2% per annum on buildings and at 10% per annum on other property assets, such as landscaping, paving, and walls.  
No depreciation is provided on the value of the land.  
Depreciation is provided at rates varying from 8% to 20% on a straight line basis on furniture and equipment, based on the estimated useful life.

2 <u>Donations and legacies</u>	<u>2025</u>	<u>2024</u>
Donations and gift aid	6,926	7,335
	<u>6,926</u>	<u>7,335</u>

#### 3 Incoming Resources from Charitable Activities

Premises use	80,318	83,993
Miscellaneous	195	11,380
	<u>80,513</u>	<u>95,373</u>

**WESTWOOD CHRISTIAN CENTRE**  
**Notes to the Accounts for the**  
**for the period ended 31 March 2025**

**4 Charitable Expenditure**

	<u>Centre</u> <u>Costs</u>	<u>Support</u> <u>Costs</u>	<u>2025</u> <u>Total</u>	<u>2024</u> <u>Total</u>
Depreciation	12,175	-	12,175	12,826
Heat and Lighting	7,191	-	7,191	15,125
Repairs, gardening and cleaning	22,426	-	22,426	34,822
Rent, rates and insurance	4,778	-	4,778	4,598
Advertising and website costs	797	-	797	884
Bank Charges	62	-	62	63
Office costs	-	2,135	2,135	1,904
Office expenses	36	-	36	73
Wages	20,244	-	20,244	17,334
Professional and Legal	-	-	-	-
Mortgage interest	17,818	-	17,818	18,389
	<u>85,527</u>	<u>2,135</u>	<u>87,662</u>	<u>106,018</u>

**5 Analysis of Support Costs**

	<u>Charitable</u> <u>Activities</u>	<u>Governance</u>	<u>Total</u>	<u>Total</u>
Office Costs	2,135	-	2,135	1,904
Independent Examiner	-	-	-	-
	<u>2,135</u>	<u>-</u>	<u>2,135</u>	<u>1,904</u>

**6 Tangible Fixed Assets**

<u>Costs</u>	<u>Freehold</u> <u>Property</u>	<u>Fixtures &amp;</u> <u>Furniture</u>	<u>Total</u>	<u>Total</u>
B/fwd At 31 March 2024 (31/03/2023)	496,015	20,830	516,845	515,940
Additions	-	1,229	1,229	905
Disposals	-	-	-	-
At 31 March 2025 (31/03/2024)	<u>496,015</u>	<u>22,059</u>	<u>518,074</u>	<u>516,845</u>
Being:				
Cost	-	19,635	19,635	18,406
Valuation of 31/3/2018	<u>496,015</u>	<u>2,424</u>	<u>498,439</u>	<u>498,439</u>
<u>Depreciation</u>				
B/fwd at 31 March 2024 (31/03/2023)	59,756	13,241	72,997	60,171
Charge for period	9,900	2,275	12,175	12,826
Eliminated on disposal	-	-	-	-
At 31 March 2025 (31/03/2024)	<u>69,656</u>	<u>15,516</u>	<u>85,172</u>	<u>72,997</u>
NBV b/fwd at start of year	<u>436,259</u>	<u>7,589</u>	<u>443,848</u>	<u>455,769</u>
NBV c/fwd at end of year	<u>426,359</u>	<u>6,543</u>	<u>432,902</u>	<u>443,848</u>

## WESTWOOD CHRISTIAN CENTRE

### Notes to the Accounts for the for the period ended 31 March 2025

7 Creditors: Amounts falling due in more than one year	<u>2025</u>	<u>2024</u>
Mortgage	192,626	199,108
	<u>192,626</u>	<u>199,108</u>

A mortgage of £262,220 was taken out on 26th January 2018 with Charity Bank over 20 years.

The mortgage is secured against the freehold property.

A capital repayment break was agreed with Charity Bank for 4 months December 2024 to March 2025 to allow Westwood Christian Centre to boost its cash reserves, which it has now done.

#### 8 Related Party Transactions

None of the trustees were paid remuneration in 2024/25

#### 9 Capital Commitments

There were no capital commitments at 31st March 2025

## WESTWOOD CHRISTIAN CENTRE

### Detailed Statement of Financial Activities for the period ended 31 March 2025 Unrestricted

	Unrestricted Income Fund <u>2025</u>	Unrestricted Income Fund <u>2024</u>
<b>Income</b>		
Donations	6,926	7,335
Premises Hire	80,318	83,993
Bank Interest	195	142
Miscellaneous (incl govt grants)	-	11,238
<b>Total</b>	<u>87,439</u>	<u>102,708</u>
<b>Expenditure</b>		
Water, Heat and Light	7,191	15,125
Wages	20,244	17,334
Rent and Rates	1,299	1,959
Repairs and Maintenance	8,042	20,333
Insurance	3,479	2,639
Stationery and Printing	36	0
Advertising and Website Costs	797	884
Telephone and Internet	2,135	1,904
Bank Charges and Interest	62	63
Hospitality and Gifts	0	73
Sundry Expenses	1,215	1,694
Cleaning	13,170	12,795
Professional fees	0	0
Independent Examiner's Fee	0	0
Depreciation	12,175	12,826
Mortgage Interest	17,818	18,389
<b>Total</b>	87,662	106,018
<b>Net Income/(Expenditure)</b>	<u><u>(223)</u></u>	<u><u>(3,310)</u></u>

**WESTWOOD CHRISTIAN CENTRE**

**Detailed Statement of Financial Activities  
for the period ended 31 March 2025  
Restricted**

	Restricted Income Fund <u>2025</u>	Restricted Income Fund <u>2024</u>
<b>Income</b>		
Donations	-	-
<b>Total</b>	<hr/> -	<hr/> -
<b>Expenditure</b>	-	-
<b>Net Income</b>	<hr/> <hr/> -	<hr/> <hr/> -

**WESTWOOD CHRISTIAN CENTRE**

England & Wales - Charity number 1172370

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# Accounts

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**Charity Number**

**1172370**

**Registered number CE009799 (England & Wales)**

**WESTWOOD CHRISTIAN CENTRE**

**Report and Accounts**

**for the period ended**

**31 March 2024**

**WESTWOOD CHRISTIAN CENTRE**

**Report and Accounts  
for the period ended 31 March 2024**

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**WESTWOOD CHRISTIAN CENTRE**

**Charity Information  
for the period ended 31 March 2024**

<b>Trustees</b>	Rev N. Clews (Chair) G. Adams (Treasurer) J. Keeble (Secretary) A. Greenwood C. Woodall appointed 17 Oct 2023
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<b>Address</b>	Westwood Christian Centre Westwood Edge Golcar Huddersfield West Yorkshire HD7 4JY
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<b>Independent Examiner</b>	Barry Simmons 13 Myrtle Road Golcar Huddersfield HD7 4EF
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<b>Bankers</b>	HSBC Bank Plc 2 Cloth Hall Street Huddersfield West Yorkshire HD1 2ES
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<b>Charity Number</b>	1172370
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## **WESTWOOD CHRISTIAN CENTRE**

### **Trustees Annual Report for the period ended 31 March 2024**

The trustees submit their Annual Report and Accounts for the period ended 31st March 2024, which have been prepared in accordance with applicable accounting standards, SORP FRS 102, Accounting and Reporting by Charities.

#### Administrative Details

The name of the charity is Westwood Christian Centre and its registration number is 1172370

#### The trustees during the year were:

Rev N. Clews	(Chair)
G. Adams	(Treasurer)
J. Keeble	(Secretary)
A.Greenwood	
C. Woodall	Appointed 17/10/2023

#### Governance

The trust was constituted under the Trust Deed dated 3rd April 2017

New trustees are appointed by the trustees who shall have power to make such appointment by a resolution of a fully constituted meeting of the trustees.

The trustees hold meetings regularly during the year and matters are decided by the majority of votes of the trustees present at any meeting.

#### Address

The address of the principal office of the trust is Westwood Christian Centre, Westwood Edge, Golcar, Huddersfield, HD7 4JY

#### Objectives and Activities

The objectives of the CIO are the advancement of the Christian faith and Christian education, by the provision of accommodation, seminar, conference and retreat facilities at Westwood Mission, Golcar, Huddersfield, with the facilities available for the local community to use too. The CIO was registered in April 2017 and took over the activities formerly conducted by Westwood Mission Trust with effect from 6th May 2017. The trustees of the Westwood Mission Trust agreed to transfer all property, assets and operations of the Trust to the CIO at their meeting on 6 May 2017 and from that date on all transactions have been recorded in the accounts of the Westwood Christian Centre.

The property acquired was appraised by a professional surveyor in June 2017 and the valuation of £500,000 has not been updated since then but has been used for these financial statements.

## **WESTWOOD CHRISTIAN CENTRE**

### **Trustees Annual Report (continued) for the period ended 31 March 2024**

#### Achievements and Performance

The 2023/24 financial year started with repair work still ongoing to rectify flood damage caused by a burst pipe in the previous financial period. Fortunately the full cost was covered by an insurance claim received in the 23/24 year. With that issue resolved, the wardens were able to support an increase in the number of bookings which increased during FY23/24 by nearly 15%. Cost inflation meant that we had to increase prices which also lifted our income for the year.

The warden team worked well together during FY23/24 and strong relationships have been forged between Nikki, Hannah and Jonny. Through their contacts they continued to attract new groups to Westwood which helps to diversify our client base. As mentioned in previous reports, the trustees are mindful that their objective is not to compete with local hotels, but to offer a place for Christian study and retreat as a peaceful sanctuary.

After every up there seems to be a down, and that is that the cost pressures faced by the centre and our guests continued throughout FY23/24 and into FY24/25, which eventually resulted in a sharp drop in booking revenues in the Autumn of FY24/25. Again, bookings have bounced back though. The trustees believe that due to the wider client base and an increased level of bookings, the centre remains viable, despite continuing cost pressures.

#### Future Plans and Developments

Faced with much higher energy costs and increasing mortgage payments, the trustees have not had the cash available to invest in the planned improvements. However, the need to improve energy efficiency and sustainability remains paramount and will be progressed as quickly as possible. We continue to refurbish rooms as necessary in order to improve the standard of accommodation offered and ensure that it is appropriate to, and safe for, current requirements.

#### Financial Review

Full details of the financial transactions for the 12 months to 31 March 2024 are contained in the attached accounts. The income for the year on unrestricted funds was £102,708, which was an increase of 30% compared to the previous 12 months, due partly to the receipt of an insurance payout to cover the cost of repairing damage from a burst pipe and also the consequent loss of booking income. Income from premises hire increased by over 20% as activity increased despite the cost of living pressures. After deducting expenditure of £106,018, higher than the previous year due to the cost of flood repair work and higher mortgage interest costs, the net result was a deficit taken to unrestricted funds of £3,310. There were no transactions during the year on restricted funds for our roof appeal, which stands at £1,967.

#### Reserves Policy

The CIO retains modest cash reserves to meet expenditure as incurred. The trustees are aiming to increase the cash reserves held in order to provide better protection against fluctuations in income or expenditure of the charity, with the objective of holding cash reserves sufficient to cover up to 6 months of operating costs. The cash reserves held at 31 March 2024 were £13,103, with cash expenses in the year of £93,192, representing just under two months of cover.

## WESTWOOD CHRISTIAN CENTRE

### Trustees Annual Report ( continued) for the period ended 31 March 2024

#### Risk Management

The trustees consider that there are four key risks to the fund :

- Deterioration of the building;
- Any restriction being placed on the charity's activities;
- Increased costs of working;
- Unexpected loss of warden staff.

The risk to the building is mitigated by the ongoing maintenance programme and regular inspections by the wardens

The Trustees are not aware of any immediate threat from the other risks, but review the situation at each meeting. As at the end of the previous financial year, the major risk facing the centre remains the increase in energy and operating costs and rising interest rates. Not only will this force up our operating costs, it is likely to reduce the disposable income of many potential guests and reduce our visitor numbers.

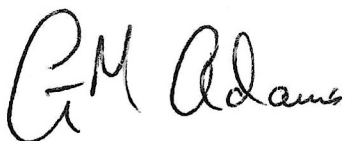
#### Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year, which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make adjustments and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis, unless it is not appropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees Report was approved on 29 January 2025 and signed on their behalf by:



G Adams  
Trustee

## **WESTWOOD CHRISTIAN CENTRE**

### **Independent Examiner's Report to the Trustees of Westwood Christian Centre**

I report on the accounts of the Trust for the period ended 31st March 2024, which are set out on pages 6 to 10.

#### **Respective Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 contents of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true & 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.

**B SIMMONS**

Barry Simmons

29th January 2025

13 Myrtle Road,  
Golcar,  
Huddersfield, HD7 4EF

**WESTWOOD CHRISTIAN CENTRE**

**Financial Activities  
for the period ended 31 March 2024**

	Notes	Unrestricted Income Fund <u>2024</u>	Restricted Income fund <u>2024</u>	Total Income funds <u>2024</u>	Unrestricted Income Fund <u>2023</u>	Restricted Income fund <u>2023</u>	Total Income funds <u>2023</u>
<b>Income and endowments from:</b>							
Donations and legacies	2	7,335	0	7,335	8,663	0	8,663
Investments		-	-	-	-	-	-
Charitable activities	3	95,373	-	95,373	70,212	-	70,212
<b>Total</b>		<u><b>102,708</b></u>	<u><b>0</b></u>	<u><b>102,708</b></u>	<u><b>78,875</b></u>	<u><b>0</b></u>	<u><b>78,875</b></u>
<b>Expenditure on:</b>							
Charitable activities	4	106,018	-	106,018	98,564	-	98,564
Other	5	-	-	-	100	-	100
<b>Total</b>		<u><b>106,018</b></u>	<u><b>-</b></u>	<u><b>106,018</b></u>	<u><b>98,664</b></u>	<u><b>-</b></u>	<u><b>98,664</b></u>
<b>Net income/(expenditure)</b>		<b>(3,310)</b>	<b>-</b>	<b>(3,310)</b>	<b>(19,789)</b>	<b>-</b>	<b>(19,789)</b>
<b>Other recognised gains/(losses)</b>							
Gains on revaluation of fixed assets		-	-	-	-	-	-
<b>Net movement in funds</b>		<u><b>(3,310)</b></u>	<u><b>-</b></u>	<u><b>(3,310)</b></u>	<u><b>(19,789)</b></u>	<u><b>-</b></u>	<u><b>(19,789)</b></u>
<b>Total funds carried forward</b>		<u><b>232,179</b></u>	<u><b>1,967</b></u>	<u><b>234,146</b></u>	<u><b>235,489</b></u>	<u><b>1,967</b></u>	<u><b>237,456</b></u>

**WESTWOOD CHRISTIAN CENTRE**

**Balance Sheet for the  
for the period ended 31 March 2024**

	Notes	<u>2024</u>	<u>2023</u>
<b>Fixed Assets</b>			
Tangible assets	6	443,848	455,769
<b>Current Assets</b>			
Cash at bank and in hand		13,103	11,269
Debtors		<u>2,330</u>	<u>1,830</u>
		15,433	13,099
<b>Liabilities;</b>			
Creditors: Amounts falling due within one year			
Trade creditors and accruals		2,143	2,668
Deposit received in advance		15,973	14,253
Mortgage		7,911	7,890
		<u>26,027</u>	<u>24,811</u>
Net Current Assets/(Liabilities)		(10,594)	(11,712)
Total Assets Less Current Liabilities		<u>433,254</u>	<u>444,057</u>
<b>Creditors: Amounts falling due in more than one year</b>			
	7	199,108	206,601
		<u>234,146</u>	<u>237,456</u>
<b>The funds of the charity</b>			
Restricted Fund		1,967	1,967
Unrestricted Fund		3,643	4,155
Revaluation Reserve		<u>228,536</u>	<u>231,334</u>
		<u>234,146</u>	<u>237,456</u>

Approved by the Trustees on 29th January 2025 and signed on their behalf by:-



G Adams - Trustee

## WESTWOOD CHRISTIAN CENTRE

### Notes to the Accounts for the for the period ended 31 March 2024

#### 1 Accounting Policies

- a) Basis of Preparation  
The accounts have been prepared in accordance with applicable Accounting Standards, the SORP (FRS 102), Accounting by Charities and the Charities Act 2011. They have been prepared under the historic cost basis of accounting.
- b) Income and endowments  
Income and endowments, which comprise donations, fees for use of the premises and bank interest, are reported gross.  
Donations, which include donated assets at an estimate of their value at the point of donation, are included when receivable.  
Grants receivable are recognised when due.
- c) Expenditure  
Expenditure comprise all expenses directly relating to the objects of the charity. When necessary, costs are allocated between direct charitable expenditure, fund raising and management and administration on an equitable basis.
- d) Fixed Assets  
All fixed assets are included at revaluation on 31/3/2018 or subsequent cost, less cumulative depreciation.
- e) Depreciation  
Depreciation is provided at 2% per annum on buildings and at 10% per annum on other property assets, such as landscaping, paving, and walls.  
No depreciation is provided on the value of the land.  
Depreciation is provided at rates varying from 8% to 20% on a straight line basis on furniture and equipment, based on the estimated useful life.

2 <u>Donations and legacies</u>	<u>2024</u>	<u>2023</u>
Donations and gift aid	7,335	8,663
	<u>7,335</u>	<u>8,663</u>

#### 3 Incoming Resources from Charitable Activities

Premises use	83,993	69,731
Miscellaneous	11,380	481
	<u>95,373</u>	<u>70,212</u>

**WESTWOOD CHRISTIAN CENTRE**  
**Notes to the Accounts for the**  
**for the period ended 31 March 2024**

**4 Charitable Expenditure**

	<u>Centre</u> <u>Costs</u>	<u>Support</u> <u>Costs</u>	<u>2024</u> <u>Total</u>	<u>2023</u> <u>Total</u>
Depreciation	12,826	-	12,826	12,725
Heat and Lighting	15,125	-	15,125	16,713
Repairs, gardening and cleaning	34,822	-	34,822	30,495
Rent, rates and insurance	4,598	-	4,598	5,251
Advertising and website costs	884	-	884	1,150
Bank Charges	63	-	63	68
Office costs	-	1,904	1,904	1,878
Office expenses	73	-	73	86
Wages	17,334	-	17,334	17,371
Professional and Legal	-	-	-	100
Mortgage interest	18,389	-	18,389	12,826
	<u>104,114</u>	<u>1,904</u>	<u>106,018</u>	<u>98,664</u>

**5 Analysis of Support Costs**

	<u>Charitable</u> <u>Activities</u>	<u>Governance</u>	<u>Total</u>	<u>Total</u>
Office Costs	1,904	-	1,904	1,878
Independent Examiner	-	-	-	100
	<u>1,904</u>	<u>-</u>	<u>1,904</u>	<u>1,978</u>

**6 Tangible Fixed Assets**

	<u>Freehold</u> <u>Property</u>	<u>Fixtures &amp;</u> <u>Furniture</u>	<u>Total</u>	<u>Total</u>
<u>Costs</u>				
B/fwd At 31 March 2023 (31/03/2022)	496,015	19,925	515,940	514,775
Additions	-	905	905	1,165
Disposals	-	-	-	-
At 31 March 2024 (31/03/2023)	<u>496,015</u>	<u>20,830</u>	<u>516,845</u>	<u>515,940</u>
 <u>Being:</u>				
Cost	-	18,406	18,406	17,501
Valuation of 31/3/2018	496,015	2,424	498,439	498,439
 <u>Depreciation</u>				
B/fwd at 31 March 2023 (31/03/2022)	49,836	10,335	60,171	47,446
Charge for period	9,920	2,906	12,826	12,725
Eliminated on disposal	-	-	-	-
At 31 March 2024 (31/03/2023)	<u>59,756</u>	<u>13,241</u>	<u>72,997</u>	<u>60,171</u>
 NBV b/fwd at start of year	<u>446,179</u>	<u>9,590</u>	<u>455,769</u>	<u>467,329</u>
 NBV c/fwd at end of year	<u>436,259</u>	<u>7,589</u>	<u>443,848</u>	<u>455,769</u>

## WESTWOOD CHRISTIAN CENTRE

### Notes to the Accounts for the for the period ended 31 March 2024

7 Creditors: Amounts falling due in more than one year	<u>2024</u>	<u>2023</u>
Mortgage	199,108	206,601
	<u>199,108</u>	<u>206,601</u>

A mortgage of £262,220 was taken out on 26th January 2018 with Charity Bank over 20 years.  
The mortgage is secured against the freehold property.

#### 8 Related Party Transactions

None of the trustees were paid remuneration in 2023/24

#### 9 Capital Commitments

There were no capital commitments at 31st March 2024

**WESTWOOD CHRISTIAN CENTRE**

**Detailed Statement of Financial Activities  
for the period ended 31 March 2024  
Unrestricted**

	Unrestricted Income Fund <u>2024</u>	Unrestricted Income Fund <u>2023</u>
<b>Income</b>		
Donations	7,335	8,663
Premises Hire	83,993	69,731
Bank Interest	142	37
Miscellaneous (incl govt grants)	11,238	444
<b>Total</b>	<u>102,708</u>	<u>78,875</u>
<b>Expenditure</b>		
Water, Heat and Light	15,125	16,713
Wages	17,334	17,371
Rent and Rates	1,959	2,595
Repairs and Maintenance	20,333	13,208
Insurance	2,639	2,656
Stationery and Printing	0	86
Advertising and Website Costs	884	1,150
Telephone and Internet	1,904	1,878
Bank Charges and Interest	63	68
Hospitality and Gifts	73	0
Sundry Expenses	1,694	4,020
Cleaning	12,795	13,267
Professional fees	0	0
Independent Examiner's Fee	0	100
Depreciation	12,826	12,725
Mortgage Interest	18,389	12,826
<b>Total</b>	106,018	98,664
<b>Net Income/(Expenditure)</b>	<u><u>(3,310)</u></u>	<u><u>(19,789)</u></u>

**WESTWOOD CHRISTIAN CENTRE**

**Detailed Statement of Financial Activities  
for the period ended 31 March 2024  
Restricted**

	Restricted Income Fund <u>2024</u>	Restricted Income Fund <u>2023</u>
<b>Income</b>		
Donations	-	-
<b>Total</b>	<hr/> -	<hr/> -
<b>Expenditure</b>	-	-
<b>Net Income</b>	<hr/> <hr/> -	<hr/> <hr/> -

**WESTWOOD CHRISTIAN CENTRE**

England & Wales - Charity number 1172370

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# Accounts

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**Charity Number**

**1172370**

**Registered number CE009799 (England & Wales)**

**WESTWOOD CHRISTIAN CENTRE**

**Report and Accounts**

**for the period ended**

**31 March 2023**

**WESTWOOD CHRISTIAN CENTRE**

**Report and Accounts  
for the period ended 31 March 2023**

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Statement of Financial Activities	6
Balance Sheet	7
Notes to the Accounts	8 to 10
Detailed Statement of Financial Activity	11 to 12

**WESTWOOD CHRISTIAN CENTRE**

**Trust Information  
for the period ended 31 March 2023**

<b>Trustees</b>	Rev N. Clews (Chair)
	G. Adams (Treasurer)
	J. Keeble (Secretary)
	A. Greenwood
	D. Roberts (resigned 17 April 2022)
	L. Roberts (resigned 17 April 2022)

<b>Address</b>	Westwood Christian Centre Westwood Edge Golcar Huddersfield West Yorkshire HD7 4JY
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<b>Independent Examiner</b>	Barry Simmons 3 Catherine Road Sheepridge Huddersfield HD2 1NY
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<b>Bankers</b>	HSBC Bank Plc 2 Cloth Hall Street Huddersfield West Yorkshire HD1 2ES
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<b>Charity Number</b>	1172370
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## WESTWOOD CHRISTIAN CENTRE

### Trustees Annual Report for the period ended 31 March 2023

The trustees submit their Annual Report and Accounts for the period ended 31st March 2023, which have been prepared in accordance with applicable accounting standards, SORP FRS 102, Accounting and Reporting by Charities.

#### Administrative Details

The name of the charity is Westwood Christian Centre and its registration number is 1172370

#### The trustees during the year were:

Rev N. Clews		(Chair)
G. Adams		(Treasurer)
J. Keeble		(Secretary)
A.Greenwood		
D. Roberts	Resigned 17/04/2022	
L. Roberts	Resigned 17/04/2022	

#### Governance

The trust was constituted under the Trust Deed dated 3rd April 2017

New trustees are appointed by the trustees who shall have power to make such appointment by a resolution of a fully constituted meeting of the trustees.

The trustees hold meetings regularly during the year and matters are decided by the majority of votes of the trustees present at any meeting.

#### Address

The address of the principal office of the trust is Westwood Christian Centre, Westwood Edge, Golcar, Huddersfield, HD7 4JY

#### Objectives and Activities

The objectives of the CIO are the advancement of the Christian faith and Christian education, by the provision of accommodation, seminar, conference and retreat facilities at Westwood Mission, Golcar, Huddersfield, with the facilities available for the local community to use too. The CIO was registered in April 2017 and took over the activities formerly conducted by Westwood Mission Trust with effect from 6th May 2017. The trustees of the Westwood Mission Trust agreed to transfer all property, assets and operations of the Trust to the CIO at their meeting on 6 May 2017 and from that date on all transactions have been recorded in the accounts of the Westwood Christian Centre.

The property acquired was appraised by a professional surveyor in June 2017 and the valuation of £500,000 has not been updated since then but has been used for these financial statements.

## **WESTWOOD CHRISTIAN CENTRE**

### **Trustees Annual Report (continued) for the period ended 31 March 2023**

#### Achievements and Performance

During 2022/23 we said 'farewell' to 2 of our on-site wardens, Jake Westmoreland and Ellie Rosca. However, after a good recruitment process which brought forward several very strong candidates the trustees were pleased to appoint Jonny Woodall and Hanna Leadbeater to replace them. Jonny and Hanna started in mid-August 2022 and were given something of a 'baptism of fire' as the centre was faced with rapidly rising energy prices, increasing costs due to high inflation and falling booking levels as a result of the cost of living pressures reducing disposable income in Autumn 2022.

Thanks to the efforts of the wardens, Westwood has survived this threatening period through a diversification of our client base with a number of new groups coming to stay at the centre. We are also seeing the centre used more as a wedding reception venue as people look for something either different to or cheaper than traditional venues. As mentioned in previous reports, the trustees are mindful that their objective is not to compete with local hotels, but to offer a place for Christian study and retreat as a peaceful sanctuary.

In February 2023 the centre suffered a disastrous flooding in one of the flats when a slow leak in a pipe became a major leak. Tracing the issue became a difficult task and involved ripping out a bathroom, lifting a lot of flooring and knocking down a wall. Eventually the problem was resolved but the repair work, reinstating a bathroom and the loss of booking income during the work, which fell partly into the 2022/23 financial year and partly into the 2023/24 year, would have created a major shortfall in our operating cashflow. Thankfully, this has been covered by an insurance claim received in the 2023/24 financial year.

The trustees believe that due to the wider client base and an increased level of bookings, the centre remains viable, despite continuing cost pressures.

#### Future Plans and Developments

Faced with much higher energy costs and increasing mortgage payments, the trustees have not had the cash available to invest in the planned improvements. However, the need to improve energy efficiency and sustainability remains paramount and will be progressed as quickly as possible. We continue to refurbish rooms as necessary in order to improve the standard of accommodation offered and ensure that it is appropriate to, and safe for, current requirements.

#### Financial Review

Full details of the financial transactions for the 12 months to 31 March 2023 are contained in the attached accounts. The income for the year on unrestricted funds was £78,875, which was a reduction of 3% compared to the previous 12 months, with fewer bookings due to inflation and cost of living pressures. After deducting expenditure of £98,664, the net result was a deficit taken to unrestricted funds of £19,789. There were no transactions during the year on restricted funds for our roof appeal, which stands at £1,967.

#### Reserves Policy

The CIO retains modest cash reserves to meet expenditure as incurred. The trustees are aiming to increase the reserves held in order to provide better protection against fluctuations in income or expenditure of the charity, with the objective of holding cash reserves sufficient to cover up to 6 months of operating costs. The total unrestricted reserves held as at 31 March 2023 were £235,489.

## WESTWOOD CHRISTIAN CENTRE

### Trustees Annual Report ( continued) for the period ended 31 March 2023

#### Risk Management

The trustees consider that there are four key risks to the fund :

Deterioration of the building;  
Any restriction being placed on the charity's activities;  
Increased costs of working;  
Unexpected loss of warden staff.

The risk to the building is mitigated by the ongoing maintenance programme and regular inspections by the wardens

The Trustees are not aware of any immediate threat from the other risks, but review the situation at each meeting. At the end of the financial year, the major risk facing the centre remains the increase in energy and operating costs and rising interest rates. Not only will this force up our operating costs, it is likely to reduce the disposable income of many potential guests and reduce our visitor numbers.

#### Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year, which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

Select suitable accounting policies and then apply them consistently;

Make adjustments and estimates that are reasonable and prudent;

State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and

Prepare the financial statements on the going concern basis, unless it is not appropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees Report was approved on 20 January 2024 and signed on their behalf by:



G Adams  
Trustee

## **WESTWOOD CHRISTIAN CENTRE**

### **Independent Examiner's Report to the Trustees of Westwood Christian Centre**

I report on the accounts of the Trust for the period ended 31st March 2023, which are set out on pages 6 to 10.

#### **Respective Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 contents of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true & 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.

Barry Simmons

20th January 2024

3 Catherine Road,  
Sheepridge,  
Huddersfield, HD2 1NY

**WESTWOOD CHRISTIAN CENTRE**

**Financial Activities  
for the period ended 31 March 2023**

	Notes	Unrestricted Income Fund <u>2023</u>	Restricted Income fund <u>2023</u>	Total Income funds <u>2023</u>	Unrestricted Income Fund <u>2022</u>	Restricted Income fund <u>2022</u>	Total Income funds <u>2022</u>
<b>Income and endowments from:</b>							
Donations and legacies	2	8,663	0	8,663	3,260	0	3,260
Investments		-	-	-	-	-	-
Charitable activities	3	70,212	-	70,212	78,150	-	78,150
<b>Total</b>		<b><u>78,875</u></b>	<b><u>0</u></b>	<b><u>78,875</u></b>	<b><u>81,410</u></b>	<b><u>0</u></b>	<b><u>81,410</u></b>
<b>Expenditure on:</b>							
Charitable activities	4	98,564	-	98,564	83,139	-	83,139
Other	5	100	-	100	500	-	500
<b>Total</b>		<b><u>98,664</u></b>	<b><u>-</u></b>	<b><u>98,664</u></b>	<b><u>83,639</u></b>	<b><u>-</u></b>	<b><u>83,639</u></b>
<b>Net income/(expenditure)</b>		<b>(19,789)</b>	<b>-</b>	<b>(19,789)</b>	<b>(2,229)</b>	<b>-</b>	<b>(2,229)</b>
<b>Other recognised gains/(losses)</b>							
Gains on revaluation of fixed assets		-	-	-	-	-	-
<b>Net movement in funds</b>		<b><u>(19,789)</u></b>	<b><u>-</u></b>	<b><u>(19,789)</u></b>	<b><u>(2,229)</u></b>	<b><u>-</u></b>	<b><u>(2,229)</u></b>
<b>Total funds carried forward</b>		<b><u>235,489</u></b>	<b><u>1,967</u></b>	<b><u>237,456</u></b>	<b><u>255,278</u></b>	<b><u>1,967</u></b>	<b><u>257,245</u></b>

**WESTWOOD CHRISTIAN CENTRE**

**Balance Sheet for the  
for the period ended 31 March 2023**

	Notes	<u>2023</u>	<u>2022</u>
<b>Fixed Assets</b>			
Tangible assets	6	455,769	467,329
<b>Current Assets</b>			
Cash at bank and in hand		11,269	26,128
Debtors		<u>1,830</u>	<u>1,500</u>
		13,099	27,628
<b>Liabilities;</b>			
Creditors: Amounts falling due within one year			
Trade creditors and accruals		2,668	2,109
Deposit received in advance		14,253	12,030
Mortgage		7,890	9,946
		<u>24,811</u>	<u>24,085</u>
Net Current Assets/(Liabilities)		(11,712)	3,543
Total Assets Less Current Liabilities		<u>444,057</u>	<u>470,872</u>
Creditors: Amounts falling due in more than one year	7	206,601	213,627
		<u>237,456</u>	<u>257,245</u>
<b>The funds of the charity</b>			
Restricted Fund		1,967	1,967
Unrestricted Fund		4,155	21,146
Revaluation Reserve		<u>231,334</u>	<u>234,132</u>
		<u>237,456</u>	<u>257,245</u>

Approved by the Trustees on 20th January 2024 and signed on their behalf by:-



G Adams - Trustee

## WESTWOOD CHRISTIAN CENTRE

### Notes to the Accounts for the for the period ended 31 March 2023

#### 1 Accounting Policies

a) Basis of Preparation

The accounts have been prepared in accordance with applicable Accounting Standards, the SORP (FRS 102), Accounting by Charities and the Charities Act 2011. They have been prepared under the historic cost basis of accounting.

b) Income and endowments

Income and endowments, which comprise donations, fees for use of the premises and bank interest, are reported gross.

Donations, which include donated assets at an estimate of their value at the point of donation, are included when receivable.

Grants receivable are recognised when due.

c) Expenditure

Expenditure comprise all expenses directly relating to the objects of the charity.

When necessary, costs are allocated between direct charitable expenditure, fund raising and management and administration on an equitable basis.

d) Fixed Assets

All fixed assets are included at revaluation on 31/3/2018 or subsequent cost, less cumulative depreciation.

e) Depreciation

Depreciation is provided at 2% per annum on buildings and at 10% per annum on other property assets, such as landscaping, paving, and walls.

No depreciation is provided on the value of the land.

Depreciation is provided at rates varying from 8% to 20% on a straight line basis on furniture and equipment, based on the estimated useful life.

#### 2 Donations and legacies

2023

2022

Donations and gift aid

8,663

3,260

8,663

3,260

#### 3 Incoming Resources from Charitable Activities

Premises use

69,731

65,719

Miscellaneous

481

12,431

70,212

78,150

**WESTWOOD CHRISTIAN CENTRE**  
**Notes to the Accounts for the**  
**for the period ended 31 March 2023**

**4 Charitable Expenditure**

	<u>Centre</u> <u>Costs</u>	<u>Support</u> <u>Costs</u>	<u>2023</u> <u>Total</u>	<u>2022</u> <u>Total</u>
Depreciation	12,725	-	12,725	12,543
Heat and Lighting	16,713	-	16,713	5,830
Repairs, gardening and cleaning	30,495	-	30,495	32,461
Rent, rates and insurance	5,251	-	5,251	4,346
Advertising and website costs	1,150	-	1,150	504
Bank Charges	68	-	68	17
Office costs	-	1,878	1,878	1,862
Office expenses	86	-	86	189
Wages	17,371	-	17,371	16,379
Professional and Legal	-	100	100	-
Mortgage interest	12,826	-	12,826	9,008
	<u>96,686</u>	<u>1,978</u>	<u>98,664</u>	<u>83,139</u>

**5 Analysis of Support Costs**

	<u>Charitable</u> <u>Activities</u>	<u>Governance</u>	<u>Total</u>	<u>Total</u>
Office Costs	1,878	-	1,878	1,862
Independent Examiner	-	100	100	500
	<u>1,878</u>	<u>100</u>	<u>1,978</u>	<u>2,362</u>

**6 Tangible Fixed Assets**

	<u>Freehold</u> <u>Property</u>	<u>Fixtures &amp;</u> <u>Furniture</u>	<u>Total</u>	<u>Total</u>
<u>Costs</u>				
B/fwd At 31 March 2022 (31/03/2021)	496,015	18,760	514,775	511,607
Additions	-	1,165	1,165	3,168
Disposals	-	-	-	-
At 31 March 2023 (31/03/2022)	<u>496,015</u>	<u>19,925</u>	<u>515,940</u>	<u>514,775</u>
 Being:				
Cost	-	16,336	16,336	16,336
Valuation of 31/3/2018	<u>496,015</u>	<u>2,424</u>	<u>498,439</u>	<u>498,439</u>
 <u>Depreciation</u>				
B/fwd at 31 March 2022 (31/03/2021)	39,916	7,530	47,446	34,903
Charge for period	9,920	2,805	12,725	12,543
Eliminated on disposal	-	-	-	-
At 31 March 2023 (31/03/2022)	<u>49,836</u>	<u>10,335</u>	<u>60,171</u>	<u>47,446</u>
 NBV b/fwd at start of year	<u>456,099</u>	<u>11,230</u>	<u>467,329</u>	<u>476,704</u>
 NBV c/fwd at end of year	<u>446,179</u>	<u>9,590</u>	<u>455,769</u>	<u>467,329</u>

**WESTWOOD CHRISTIAN CENTRE**

**Notes to the Accounts for the  
for the period ended 31 March 2023**

	<u>2023</u>	<u>2022</u>
7 Creditors: Amounts falling due in more than one year		
Mortgage	206,601	213,627
	<u>206,601</u>	<u>213,627</u>

A mortgage of £262,220 was taken out on 26th January 2018 with Charity Bank over 20 years.  
The mortgage is secured against the freehold property.

**8 Related Party Transactions**

None of the trustees were paid remuneration in 2022/23

**9 Capital Commitments**

There were no capital commitments at 31st March 2023

**WESTWOOD CHRISTIAN CENTRE**

**Detailed Statement of Financial Activities  
for the period ended 31 March 2023  
Unrestricted**

	Unrestricted Income Fund <u>2023</u>	Unrestricted Income Fund <u>2022</u>
<b>Income</b>		
Donations	8,663	3,260
Premises Hire	69,731	65,719
Bank Interest	37	3
Miscellaneous (incl govt grants)	444	12,428
<b>Total</b>	78,875	81,410
<b>Expenditure</b>		
Water, Heat and Light	16,713	5,830
Wages	17,371	16,379
Rent and Rates	2,595	1,904
Repairs and Maintenance	13,208	16,533
Insurance	2,656	2,442
Stationery and Printing	86	130
Advertising and Website Costs	1,150	504
Telephone and Internet	1,878	1,862
Bank Charges and Interest	68	17
Hospitality and Gifts	0	59
Sundry Expenses	4,020	1,793
Cleaning	13,267	14,136
Professional fees	0	0
Independent Examiner's Fee	100	500
Depreciation	12,725	12,543
Mortgage Interest	12,826	9,008
<b>Total</b>	98,664	83,639
<b>Net Income/(Expenditure)</b>	<b>(19,789)</b>	<b>(2,229)</b>

**WESTWOOD CHRISTIAN CENTRE**

**Detailed Statement of Financial Activities  
for the period ended 31 March 2023  
Restricted**

	Restricted Income Fund <u>2023</u>	Restricted Income Fund <u>2022</u>
<b>Income</b>		
Donations	-	-
<b>Total</b>	<hr/> -	<hr/> -
<b>Expenditure</b>	-	-
<b>Net Income</b>	<hr/> <hr/> -	<hr/> <hr/> -

**WESTWOOD CHRISTIAN CENTRE**

England & Wales - Charity number 1172370

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# Accounts

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**Charity Number**

**1172370**

**Registered number CE009799 (England & Wales)**

**WESTWOOD CHRISTIAN CENTRE**

**Report and Accounts**

**for the period ended**

**31 March 2022**

**WESTWOOD CHRISTIAN CENTRE**

**Report and Accounts  
for the period ended 31 March 2022**

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Trustees Report	2 to 4
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Statement of Financial Activities	6
Balance Sheet	7
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Detailed Statement of Financial Activity	11 to 12

## WESTWOOD CHRISTIAN CENTRE

### Trust Information for the period ended 31 March 2022

<b>Trustees</b>	Rev N. Clews (Chair) G. Adams (Treasurer) J. Keeble (Secretary) A. Greenwood D. Roberts (appointed 17 April 2021) L. Roberts (appointed 17 April 2021)
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<b>Address</b>	Westwood Christian Centre Westwood Edge Golcar Huddersfield West Yorkshire HD7 4JY
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<b>Independent Examiner</b>	David Harriden 38 Towngate Highburton Huddersfield HD8 0QP
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<b>Bankers</b>	HSBC Bank Plc 2 Cloth Hall Street Huddersfield West Yorkshire HD1 2ES
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<b>Charity Number</b>	1172370
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## WESTWOOD CHRISTIAN CENTRE

### Trustees Annual Report for the period ended 31 March 2022

The trustees submit their Annual Report and Accounts for the period ended 31st March 2022, which have been prepared in accordance with applicable accounting standards, SORP FRS 102, Accounting and Reporting by Charities.

#### Administrative Details

The name of the charity is Westwood Christian Centre and its registration number is 1172370

#### The trustees during the year were:

Rev N. Clews		(Chair)
G. Adams		(Treasurer)
J. Keeble		(Secretary)
A.Greenwood		
D. Roberts	Appointed 17/04/2021	
L. Roberts	Appointed 17/04/2021	

#### Governance

The trust was constituted under the Trust Deed dated 3rd April 2017

New trustees are appointed by the trustees who shall have power to make such appointment by a resolution of a fully constituted meeting of the trustees.

The trustees hold meetings regularly during the year and matters are decided by the majority of votes of the trustees present at any meeting.

#### Address

The address of the principal office of the trust is Westwood Christian Centre, Westwood Edge, Golcar, Huddersfield, HD7 4JY

#### Objectives and Activities

The objectives of the CIO are the advancement of the Christian faith and Christian education, by the provision of accommodation, seminar, conference and retreat facilities at Westwood Mission, Golcar, Huddersfield, with the facilities available for the local community to use too. The CIO was registered in April 2017 and took over the activities formerly conducted by Westwood Mission Trust with effect from 6th May 2017. The trustees of the Westwood Mission Trust agreed to transfer all property, assets and operations of the Trust to the CIO at their meeting on 6 May 2017 and from that date on all transactions have been recorded in the accounts of the Westwood Christian Centre.

The property acquired was appraised by a professional surveyor in June 2017 and the valuation of £500,000 has not been updated since then but has been used for these financial statements.

## **WESTWOOD CHRISTIAN CENTRE**

### **Trustees Annual Report (continued) for the period ended 31 March 2022**

#### Achievements and Performance

During 2021/22 there were no changes to the on-site wardens at Westwood Christian Centre. However, shortly before the end of the financial year, two of our current wardens advised us that they felt it was right to move on. Jake and Ellie have had a big impact on our operations at Westwood and will be hard to replace. The trustees have advertised for new wardens and are in the recruitment process, with a view to having a brief handover with the two incumbent wardens.

The activity of the centre was able to resume slowly during April 2021 following Covid-19 lockdown measures and gradually recovered in subsequent months. Concern over Covid has restricted the number of guests during the latter months of 2021 and with very few group bookings, our income has been restricted. However, government grant income has helped to offset the majority of any shortfall. Once again, we have used the time to progress with some maintenance work in the building and especially in the grounds. We have replaced another ageing boiler and improved the quality of the furniture and fittings in the flats.

We have increased our activity on social media in order to keep Westwood up-to-date and in front of potential clients. We have also improved our website so that clients can now book and pay for their stay on-line which reduces the activity for the office staff.

Whilst many of our bookings have been from individuals and groups located in the north of England, we have also hosted people from throughout the UK and some visitors from Europe in the past. The trustees are mindful that their objective is not to compete with local hotels, but to offer a place for Christian study and retreat as a peaceful sanctuary. Although more bookings are always welcome, the trustees believe the activities of the Centre will be able to continue to operate in a viable manner, without external support.

#### Future Plans and Developments

With energy costs rocketing up, the need to improve our energy efficiency has been highlighted and is now a major focus for improvement. We also aim to improve our sustainability through recycling and reducing our overall environmental impact. We have a programme of refurbishing the rooms in the property and renewing windows, doors and fittings to improve the standard of accommodation offered and ensure that it is appropriate to, and safe for, current requirements.

#### Financial Review

Full details of the financial transactions for the 12 months to 31 March 2022 are contained in the attached accounts. The income for the year on unrestricted funds was £81,410, which was over 20% higher than the previous 12 months, due to the easing of lockdown restrictions. After deducting expenditure of £83,639, the net result was a deficit taken to unrestricted funds of £2,229. There were no transactions during the year on restricted funds for our roof appeal, which stands at £1,967.

#### Reserves Policy

The CIO retains modest cash reserves to meet expenditure as incurred. The trustees are aiming to increase the reserves held in order to provide better protection against fluctuations in income or expenditure of the charity, with the objective of holding cash reserves sufficient to cover up to 6 months of operating costs. The total unrestricted reserves held as at 31 March 2022 were £255,278.

## WESTWOOD CHRISTIAN CENTRE

### Trustees Annual Report ( continued) for the period ended 31 March 2022

#### Risk Management

The trustees consider that there are four key risks to the fund :

Deterioration of the building;  
Any restriction being placed on the charity's activities;  
Increased costs of working;  
Unexpected loss of warden staff.

The risk to the building is mitigated by the ongoing maintenance programme and five-yearly inspections by an Architect

The Trustees are not aware of any immediate threat from the other risks, but review the situation at each meeting. At the end of the financial year, the major risk facing the centre is probably the sharp increase in energy costs and rising inflation in UK. Not only will this force up our operating costs, it is likely to reduce the disposable income of many potential guests and reduce our visitor numbers.

#### Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year, which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

Select suitable accounting policies and then apply them consistently;

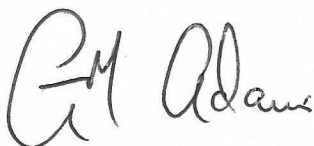
Make adjustments and estimates that are reasonable and prudent;

State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and

Prepare the financial statements on the going concern basis, unless it is not appropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees Report was approved on 16th July 2022 and signed on their behalf by:



G Adams  
Trustee

## **WESTWOOD CHRISTIAN CENTRE**

### **Independent Examiner's Report to the Trustees of Westwood Christian Centre**

I report on the accounts of the Trust for the period ended 31st March 2022, which are set out on pages 6 to 10.

#### **Respective Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

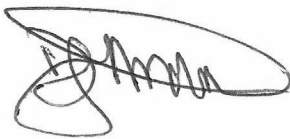
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **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 contents of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true & 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.



David Harriden

28th July 2022

38 Towngate  
Highburton  
Huddersfield  
HD8 0QP

**WESTWOOD CHRISTIAN CENTRE**

**Financial Activities  
for the period ended 31 March 2022**

	Notes	Unrestricted Income Fund <u>2022</u>	Restricted Income fund <u>2022</u>	Total Income funds <u>2022</u>	Unrestricted Income Fund <u>2021</u>	Restricted Income fund <u>2021</u>	Total Income funds <u>2021</u>
<b>Income and endowments from:</b>							
Donations and legacies	2	3,260	0	3,260	4,500	0	4,500
Investments		-	-	-	-	-	-
Charitable activities	3	78,150	-	78,150	63,327	-	63,327
<b>Total</b>		<b><u>81,410</u></b>	<b><u>0</u></b>	<b><u>81,410</u></b>	<b><u>67,827</u></b>	<b><u>0</u></b>	<b><u>67,827</u></b>
<b>Expenditure on:</b>							
Charitable activities	4	83,139	-	83,139	61,311	-	61,311
Other	5	500	-	500	700	-	700
<b>Total</b>		<b><u>83,639</u></b>	<b><u>-</u></b>	<b><u>83,639</u></b>	<b><u>62,011</u></b>	<b><u>-</u></b>	<b><u>62,011</u></b>
<b>Net income/(expenditure)</b>		<b>(2,229)</b>	<b>-</b>	<b>(2,229)</b>	<b>5,816</b>	<b>-</b>	<b>5,816</b>
<b>Other recognised gains/(losses)</b>							
Gains on revaluation of fixed assets		-	-	-	-	-	-
<b>Net movement in funds</b>		<b><u>(2,229)</u></b>	<b><u>-</u></b>	<b><u>(2,229)</u></b>	<b><u>5,816</u></b>	<b><u>-</u></b>	<b><u>5,816</u></b>
<b>Total funds carried forward</b>		<b><u>255,278</u></b>	<b><u>1,967</u></b>	<b><u>257,245</u></b>	<b><u>257,507</u></b>	<b><u>1,967</u></b>	<b><u>259,474</u></b>

**WESTWOOD CHRISTIAN CENTRE****Balance Sheet for the  
for the period ended 31 March 2022**

	Notes	<u>2022</u>	<u>2021</u>
<b>Fixed Assets</b>			
Tangible assets	6	467,329	476,704
<b>Current Assets</b>			
Cash at bank and in hand		26,128	25,446
Debtors		<u>1,500</u>	<u>2,092</u>
		27,628	27,538
<b>Liabilities;</b>			
Creditors: Amounts falling due within one year			
Trade creditors and accruals		2,109	755
Deposit received in advance		12,030	10,459
Mortgage		9,946	9,714
		<u>24,085</u>	<u>20,928</u>
Net Current Assets/(Liabilities)		3,543	6,610
Total Assets Less Current Liabilities		<u>470,872</u>	<u>483,314</u>
Creditors: Amounts falling due in more than one year	7	213,627	223,840
		<u>257,245</u>	<u>259,474</u>
<b>The funds of the charity</b>			
Restricted Fund		1,967	1,967
Unrestricted Fund		21,146	20,577
Revaluation Reserve		<u>234,132</u>	<u>236,930</u>
		<u>257,245</u>	<u>259,474</u>

Approved by the Trustees on 16th July 2022 and signed on their behalf by:-



G Adams - Trustee

## WESTWOOD CHRISTIAN CENTRE

### Notes to the Accounts for the for the period ended 31 March 2022

#### 1 Accounting Policies

a) Basis of Preparation

The accounts have been prepared in accordance with applicable Accounting Standards, the SORP (FRS 102), Accounting by Charities and the Charities Act 2011. They have been prepared under the historic cost basis of accounting.

b) Income and endowments

Income and endowments, which comprise donations, fees for use of the premises and bank interest, are reported gross.  
Donations, which include donated assets at an estimate of their value at the point of donation, are included when receivable.  
Grants receivable are recognised when due.

c) Expenditure

Expenditure comprise all expenses directly relating to the objects of the charity. When necessary, costs are allocated between direct charitable expenditure, fund raising and management and administration on an equitable basis.

d) Fixed Assets

All fixed assets are included at revaluation on 31/3/2018 or subsequent cost, less cumulative depreciation.

e) Depreciation

Depreciation is provided at 2% per annum on buildings and at 10% per annum on other property assets, such as landscaping, paving, and walls.  
No depreciation is provided on the value of the land.  
Depreciation is provided at rates varying from 8% to 20% on a straight line basis on furniture and equipment, based on the estimated useful life.

#### 2 Donations and legacies

	<u>2022</u>	<u>2021</u>
Donations and gift aid	3,260	4,500
	<u>3,260</u>	<u>4,500</u>

#### 3 Incoming Resources from Charitable Activities

Premises use	65,719	29,013
Miscellaneous	12,431	34,314
	<u>78,150</u>	<u>63,327</u>

**WESTWOOD CHRISTIAN CENTRE**  
**Notes to the Accounts for the**  
**for the period ended 31 March 2022**

**4 Charitable Expenditure**

	<u>Centre</u> <u>Costs</u>	<u>Support</u> <u>Costs</u>	<u>2022</u> <u>Total</u>	<u>2021</u> <u>Total</u>
Depreciation	12,543	-	12,543	12,218
Heat and Lighting	5,830	-	5,830	4,943
Repairs, gardening and cleaning	32,462	-	32,462	14,799
Rent, rates and insurance	4,346	-	4,346	3,397
Advertising and website costs	504	-	504	160
Bank Charges	17	-	17	-
Office costs	-	1,862	1,862	1,406
Office expenses	189	-	189	617
Wages	16,379	-	16,379	14,420
Professional and Legal	-	-	-	150
Mortgage interest	9,008	-	9,008	9,201
	<u>81,277</u>	<u>1,862</u>	<u>83,139</u>	<u>61,311</u>

**5 Analysis of Support Costs**

	<u>Charitable</u> <u>Activities</u>	<u>Governance</u>	<u>Total</u>	<u>Total</u>
Office Costs	1,862	-	1,862	1,406
Independent Examiner	-	500	500	700
	<u>1,862</u>	<u>500</u>	<u>2,362</u>	<u>2,106</u>

**6 Tangible Fixed Assets**

	<u>Freehold</u> <u>Property</u>	<u>Fixtures &amp;</u> <u>Furniture</u>	<u>Total</u>	<u>Total</u>
<u>Costs</u>				
B/fwd At 31 March 2021 (31/03/2020)	496,015	15,592	511,607	507,435
Additions	-	3,168	3,168	4,172
Disposals	-	-	-	-
At 31 March 2022 (31/03/2021)	<u>496,015</u>	<u>18,760</u>	<u>514,775</u>	<u>511,607</u>
Being:				
Cost	-	16,336	16,336	13,168
Valuation of 31/3/2018	<u>496,015</u>	<u>2,424</u>	<u>498,439</u>	<u>498,439</u>
<u>Depreciation</u>				
B/fwd at 31 March 2021 (31/03/2020)	29,996	4,907	34,903	22,685
Charge for period	9,920	2,623	12,543	12,218
Eliminated on disposal	-	-	-	-
At 31 March 2022 (31/03/2021)	<u>39,916</u>	<u>7,530</u>	<u>47,446</u>	<u>34,903</u>
NBV b/fwd at start of year	<u>466,019</u>	<u>10,685</u>	<u>476,704</u>	<u>484,750</u>
NBV c/fwd at end of year	<u>456,099</u>	<u>11,230</u>	<u>467,329</u>	<u>476,704</u>

## WESTWOOD CHRISTIAN CENTRE

### Notes to the Accounts for the for the period ended 31 March 2022

	<u>2022</u>	<u>2021</u>
7 Creditors: Amounts falling due in more than one year		
Mortgage	213,627	223,840
	<u>213,627</u>	<u>223,840</u>

A mortgage of £262,220 was taken out on 26th January 2018 with Charity Bank over 20 years.  
The mortgage is secured against the freehold property.

#### 8 Related Party Transactions

None of the trustees were paid remuneration in 2021/22

#### 9 Capital Commitments

There were no capital commitments at 31st March 2022

**WESTWOOD CHRISTIAN CENTRE**

**Detailed Statement of Financial Activities  
for the period ended 31 March 2022  
Unrestricted**

	Unrestricted Income Fund <u>2022</u>	Unrestricted Income Fund <u>2021</u>
<b>Income</b>		
Donations	3,260	4,500
Premises Hire	65,719	29,013
Bank Interest	3	8
Miscellaneous (incl govt grants)	12,428	34,306
<b>Total</b>	81,410	67,827
<b>Expenditure</b>		
Water, Heat and Light	5,830	4,943
Wages	16,379	14,420
Rent and Rates	1,904	1,082
Repairs and Maintenance	16,533	8,863
Insurance	2,442	2,315
Stationery and Printing	130	485
Advertising and Website Costs	504	160
Telephone and Internet	1,862	1,406
Bank Charges and Interest	17	0
Hospitality and Gifts	59	132
Sundry Expenses	1,793	732
Cleaning	14,136	5,204
Professional fees	0	150
Independent Examiner's Fee	500	700
Depreciation	12,543	12,218
Mortgage Interest	9,008	9,201
<b>Total</b>	83,639	62,011
<b>Net Income/(Expenditure)</b>	<b>(2,229)</b>	<b>5,816</b>

**WESTWOOD CHRISTIAN CENTRE**

**Detailed Statement of Financial Activities  
for the period ended 31 March 2022  
Restricted**

	Restricted Income Fund <u>2022</u>	Restricted Income Fund <u>2021</u>
<b>Income</b>		
Donations	-	-
<b>Total</b>	<hr/> -	<hr/> -
<b>Expenditure</b>	-	-
<b>Net Income</b>	<hr/> <hr/> -	<hr/> <hr/> -

**WESTWOOD CHRISTIAN CENTRE**

England & Wales - Charity number 1172370

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# Accounts

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**Charity Number 1172370**

**Registered number CE009799 (England & Wales)**

**WESTWOOD CHRISTIAN CENTRE**

**Report and Accounts**

**for the period ended**

**31 March 2021**

**WESTWOOD CHRISTIAN CENTRE**

**Report and Accounts  
for the period ended 31 March 2021**

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## WESTWOOD CHRISTIAN CENTRE

### Trust Information for the period ended 31 March 2021

<b>Trustees</b>	Rev N. Clews (Chair)
	G. Adams (Treasurer)
	J. Keeble (Secretary)
	A. Greenwood
	N. Mangeolles (resigned 26 April 2020)
	D. Roberts (appointed 17 April 2021)
	L. Roberts (appointed 17 April 2021)

<b>Address</b>	Westwood Christian Centre Westwood Edge Golcar Huddersfield West Yorkshire HD7 4JY
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<b>Independent Examiner</b>	Samantha J Sutcliffe FCCA Torevell Dent Ltd Centre of Excellence Hope Park Trevor Forster Way Bradford BD5 8HH
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<b>Bankers</b>	HSBC Bank Plc 2 Cloth Hall Street Huddersfield West Yorkshire HD1 2ES
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<b>Charity Number</b>	1172370
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## **WESTWOOD CHRISTIAN CENTRE**

### **Trustees Annual Report for the period ended 31 March 2021**

The trustees submit their Annual Report and Accounts for the period ended 31st March 2021, which have been prepared in accordance with applicable accounting standards, SORP FRS 102, Accounting and Reporting by Charities.

#### Administrative Details

The name of the charity is Westwood Christian Centre and its registration number is 1172370

#### The trustees during the year were:

Rev N. Clews		(Chair)
G. Adams		(Treasurer)
J. Keeble		(Secretary)
A.Greenwood		
N. Mangeolles	Resigned 26/04/2020	
D. Roberts	Appointed 17/04/2021	
L. Roberts	Appointed 17/04/2021	

#### Governance

The trust was constituted under the Trust Deed dated 3rd April 2017

New trustees are appointed by the trustees who shall have power to make such appointment by a resolution of a fully constituted meeting of the trustees.

The trustees hold meetings regularly during the year and matters are decided by the majority of votes of the trustees present at any meeting.

#### Address

The address of the principal office of the trust is Westwood Christian Centre, Westwood Edge, Golcar, Huddersfield, HD7 4JY

#### Objectives and Activities

The objectives of the CIO are the advancement of the Christian faith and Christian education, by the provision of accommodation, seminar, conference and retreat facilities at Westwood Mission, Golcar, Huddersfield, with the facilities available for the local community to use too. The CIO was registered in April 2017 and took over the activities formerly conducted by Westwood Mission Trust with effect from 6th May 2017. The trustees of the Westwood Mission Trust agreed to transfer all property, assets and operations of the Trust to the CIO at their meeting on 6 May 2017 and from that date on all transactions have been recorded in the accounts of the Westwood Christian Centre.

The property acquired was appraised by a professional surveyor in June 2017 and the valuation of £500,000 has not been updated since then but has been used for these financial statements.

## **WESTWOOD CHRISTIAN CENTRE**

### **Trustees Annual Report (continued) for the period ended 31 March 2021**

#### Achievements and Performance

During 2020/21 there were no changes to the on-site wardens at Westwood Christian Centre, but the activity of the centre was curtailed for most of the year due to Covid-19 lockdown measures with the first shutdown beginning just before the start of the financial year and continuing until August. During August, September and October we were able to welcome some guests, but not the usual church groups. From November through until 12 April, just after the end of the financial year, the centre was again closed. Whilst the centre was closed we were able to take advantage of this and have some redecorating and some garden improvements done. We also replaced two ageing boilers as part of our programme of ongoing maintenance works.

We have attempted to increase our activity on social media in order to keep Westwood in the minds of potential clients and to support this have commissioned some additional work by one of our warden team to keep our website and posts up to date.

Whilst many of our bookings have been from individuals and groups located in the north of England, we have also hosted people from throughout the UK and some visitors from Europe in the past. The trustees are mindful that their objective is not to compete with local hotels, but to offer a place for Christian study and retreat as a peaceful sanctuary. Although more bookings are always welcome, the trustees believe the activities of the Centre will be able to operate in a viable manner once Covid-19 restrictions are lifted and grant support ceases.

#### Future Plans and Developments

As mentioned above, we aim to keep our website and social media presence up to date in order to attract new customers and in line with this, we aim to change the website to allow online bookings. We are also looking at ways to improve the sustainability of the Centre by increasing our recycling, reducing energy usage and reducing our overall environmental impact.

We also have a programme of refurbishing the rooms in the property and renewing windows, doors and walls to improve the standard of accommodation offered and ensure that it is appropriate to, and safe for, current visitor requirements.

#### Financial Review

Full details of the financial transactions for the 12 months to 31 March 2021 are contained in the attached accounts. The income for the year on unrestricted funds was £67,827, which was almost 20% lower than the previous 12 months, due to lockdown restrictions. After deducting total expenditure of £62,011, the net result was a surplus to unrestricted funds of £5,816. There were no receipts during the year on restricted funds for our roof appeal, which stands at £1,967.

#### Reserves Policy

The CIO retains modest cash reserves to meet expenditure as incurred. The trustees are aiming to increase the reserves held in order to provide better protection against fluctuations in income or expenditure of the charity, with the objective of holding cash reserves sufficient to cover up to 6 months of operating costs. The level of unrestricted reserves held as at 31 March 2021 was £257,507.

## WESTWOOD CHRISTIAN CENTRE

### Trustees Annual Report ( continued) for the period ended 31 March 2021

#### Risk Management

The trustees consider that there are four key risks to the fund :

- Deterioration of the building;
- Any restriction being placed on the charity's activities;
- Increased costs of working;
- Unexpected loss of warden staff.

The risk to the building is mitigated by the ongoing maintenance programme and five-yearly inspections by an Architect

The Trustees are not aware of any immediate threat from the other risks, but review the situation at each meeting. At the end of the financial year the UK wide 'lockdown' to combat Covid-19 had forced the centre to shut and meant several months with no income. Fortunately, government support measures such as grants, rates holiday and the CJRS offset this loss of income. It is clear there will be reduced income from groups during the 2021/22 financial year too.

#### Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year, which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;

- Make adjustments and estimates that are reasonable and prudent;

- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and

- Prepare the financial statements on the going concern basis, unless it is not appropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees Report was approved on 22 January 2022 and signed on their behalf by:

G Adams  
Trustee

## **WESTWOOD CHRISTIAN CENTRE**

### **Independent Examiner's Report to the Trustees of Westwood Christian Centre**

I report on the accounts of the Trust for the period ended 31st March 2021, which are set out on pages 6 to 10.

#### **Respective Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 contents of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true & 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.

Samantha Sutcliffe FCCA  
Torevell Dent Ltd  
Chartered Certified Accountants  
Centre of Excellence  
Hope Park  
Trevor Foster Way  
Bradford  
BD5 8HH

22 January 2022

**WESTWOOD CHRISTIAN CENTRE**

**Statement of Financial Activities  
for the period ended 31 March 2021**

	Notes	Unrestricted Income Fund <u>2021</u>	Restricted Income fund <u>2021</u>	Total Income funds <u>2021</u>	Unrestricted Income Fund <u>2020</u>	Restricted Income fund <u>2020</u>	Total Income funds <u>2020</u>
<b>Income and endowments from:</b>							
Donations and legacies	2	4,500	-	4,500	4,474	-	4,474
Investments		-	-	-	-	-	-
Charitable activities	3	63,327	-	63,327	80,225	-	80,225
<b>Total</b>		<b><u>67,827</u></b>	<b><u>-</u></b>	<b><u>67,827</u></b>	<b><u>84,699</u></b>	<b><u>-</u></b>	<b><u>84,699</u></b>
<b>Expenditure on:</b>							
Charitable activities	4	61,311	-	61,311	78,984	-	78,984
Other	5	700	-	700	100	-	100
<b>Total</b>		<b><u>62,011</u></b>	<b><u>-</u></b>	<b><u>62,011</u></b>	<b><u>79,084</u></b>	<b><u>-</u></b>	<b><u>79,084</u></b>
<b>Net income/(expenditure)</b>		<b>5,816</b>	<b>-</b>	<b>5,816</b>	<b>5,615</b>	<b>-</b>	<b>5,615</b>
<b>Other recognised gains/(losses)</b>							
Gains on revaluation of fixed assets		-	-	-	-	-	-
<b>Net movement in funds</b>		<b><u>5,816</u></b>	<b><u>-</u></b>	<b><u>5,816</u></b>	<b><u>5,615</u></b>	<b><u>-</u></b>	<b><u>5,615</u></b>
<b>Total funds brought forward</b>		<b>251,691</b>	<b>1,967</b>	<b>253,658</b>	<b>246,076</b>	<b>1,967</b>	<b>248,043</b>
<b>Total funds carried forward</b>		<b><u>257,507</u></b>	<b><u>1,967</u></b>	<b><u>259,474</u></b>	<b><u>251,691</u></b>	<b><u>1,967</u></b>	<b><u>253,658</u></b>

## WESTWOOD CHRISTIAN CENTRE

### Balance Sheet for the period ended 31 March 2021

	Notes	<u>2021</u>	<u>2020</u>
<b>Fixed Assets</b>			
Tangible assets	6	476,704	484,750
<b>Current Assets</b>			
Cash at bank and in hand		25,446	19,358
Debtors		<u>2,092</u>	<u>450</u>
		27,538	19,808
<b>Liabilities;</b>			
Creditors: Amounts falling due within one year			
Trade creditors and accruals		755	1,265
Deposit received in advance		10,459	6,402
Mortgage		9,714	18,879
		<u>20,928</u>	<u>26,546</u>
Net Current Assets/(Liabilities)		6,610	(6,738)
Total Assets Less Current Liabilities		<u>483,314</u>	<u>478,012</u>
<b>Creditors:</b> Amounts falling due in more than one year	7	223,840	224,354
		<u><u>259,474</u></u>	<u><u>253,658</u></u>
<b>The funds of the charity</b>			
Restricted Fund		1,967	1,967
Unrestricted Fund		20,577	11,963
Revaluation Reserve		<u>236,930</u>	<u>239,728</u>
		<u><u>259,474</u></u>	<u><u>253,658</u></u>

Approved by the Trustees on 22 January 2022 and signed on their behalf by:-

G Adams - Trustee

## WESTWOOD CHRISTIAN CENTRE

### Notes to the Accounts for the period ended 31 March 2021

#### 1 Accounting Policies

- a) Basis of Preparation  
The accounts have been prepared in accordance with applicable Accounting Standards, the SORP (FRS 102), Accounting by Charities and the Charities Act 2011. They have been prepared under the historic cost basis of accounting.
- b) Income and endowments  
Income and endowments, which comprise public donations, fees for use of the premises and bank interest, are reported gross.  
Donations, which include donated assets at an estimate of their cost at the point of donation, are included when receivable.  
Grants receivable are recognised when due.
- c) Expenditure  
Expenditure comprise all expenses directly relating to the objects of the charity. When necessary, costs are allocated between direct charitable expenditure, fund raising and management and administration on an equitable basis.
- d) Fixed Assets  
All fixed assets are included at revaluation on 31/3/2018 or subsequent cost, less cumulative depreciation.
- e) Depreciation  
Depreciation is provided at 2% per annum on buildings and at 10% per annum on other property assets, such as landscaping, paving, and walls.  
No depreciation is provided on the value of the land.  
Depreciation is provided at 20% on a straight line basis on furniture.

#### 2 Donations and legacies

**2021**

**2020**

Donations and gift aid	4,500	4,474
	<u>4,500</u>	<u>4,474</u>

#### 3 Incoming Resources from Charitable Activities

Premises use	29,013	78,035
Miscellaneous	34,314	2,190
	<u>63,327</u>	<u>80,225</u>

**WESTWOOD CHRISTIAN CENTRE**  
**Notes to the Accounts**  
**for the period ended 31 March 2021**

4 Charitable Expenditure

	<u>Centre</u>	<u>Support</u>	<u>2021</u>	<u>2020</u>
	<u>Costs</u>	<u>Costs</u>	<u>Total</u>	<u>Total</u>
Depreciation	12,218	-	12,218	11,855
Heat and lighting	4,943	-	4,943	6,328
Repairs, gardening and cleaning	14,799	-	14,799	29,644
Rent, rates and insurance	3,397	-	3,397	4,612
Advertising and website costs	160	-	160	343
Bank charges	-	-	-	-
Office costs	-	1,406	1,406	1,002
Office expenses	617	-	617	575
Wages	14,420	-	14,420	12,984
Professional and Legal	150	-	150	450
Mortgage interest	9,201	-	9,201	11,191
	<u>59,905</u>	<u>1,406</u>	<u>61,311</u>	<u>78,984</u>

5 Analysis of Support Costs

	<u>Charitable</u>		<u>2021</u>	<u>2020</u>
	<u>Activities</u>	<u>Governance</u>	<u>Total</u>	<u>Total</u>
Office Costs	1,406	-	1,406	1,002
Independent Examiner	-	700	700	100
	<u>1,406</u>	<u>700</u>	<u>2,106</u>	<u>1,102</u>

6 Tangible Fixed Assets

	<u>Freehold</u>	<u>Fixtures &amp;</u>	<u>2021</u>	<u>2020</u>
	<u>Property</u>	<u>Furniture</u>	<u>Total</u>	<u>Total</u>
<u>Costs</u>				
B/fwd at 31 March 2020 (31/03/2019)	496,015	11,420	507,435	500,299
Additions	-	4,172	4,172	7,136
<u>Disposals</u>	-	-	-	-
C/fwd at 31 March 2021 (31/03/2020)	<u>496,015</u>	<u>15,592</u>	<u>511,607</u>	<u>507,435</u>

Being:

Cost	-	13,168	13,168	8,996
Valuation of 31/3/2018	496,015	2,424	498,439	498,439

Depreciation

B/fwd at 31 March 2020 (31/03/2019)	20,025	2,660	22,685	10,830
Charge for period	9,971	2,247	12,218	11,855
Eliminated on disposal	-	-	-	-
C/fwd at 31 March 2021 (31/03/2020)	<u>29,996</u>	<u>4,907</u>	<u>34,903</u>	<u>22,685</u>

NBV b/fwd at start of year	<u>475,990</u>	<u>8,760</u>	<u>484,750</u>	<u>489,469</u>
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NBV c/fwd at end of year	<u>466,019</u>	<u>10,685</u>	<u>476,704</u>	<u>484,750</u>
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## WESTWOOD CHRISTIAN CENTRE

### Notes to the Accounts for the period ended 31 March 2021

7 Creditors: Amounts falling due in more than one year	<u>2021</u>	<u>2020</u>
Mortgage	223,840	224,354
	<u>223,840</u>	<u>224,354</u>

A mortgage of £262,220 was taken out on 26th January 2018 with Charity Bank over 20 years. The mortgage is secured against the freehold property.

### 8 Related Party Transactions

None of the trustees were paid remuneration in 2020/21

### 9 Capital Commitments

There were no capital commitments at 31st March 2021

**WESTWOOD CHRISTIAN CENTRE****Detailed Statement of Financial Activities  
for the period ended 31 March 2021  
Unrestricted**

	Unrestricted Income Fund <b><u>2021</u></b>	Unrestricted Income Fund <b><u>2020</u></b>
<b>Income</b>		
Donations	4,500	4,474
Premises Hire	29,013	78,035
Bank Interest	8	39
Miscellaneous (incl Govt grants)	34,306	2,151
<b>Total</b>	<b><u>67,827</u></b>	<b><u>84,699</u></b>
<b>Expenditure</b>		
Water, Heat and Light	4,943	6,328
Wages	14,420	12,984
Rent and Rates	1,082	2,327
Repairs and Maintenance	8,863	13,601
Insurance	2,315	2,285
Stationery and Printing	485	510
Advertising and Website Costs	160	343
Telephone and Internet	1,406	1,002
Bank Charges and Interest	-	-
Hospitality and Gifts	132	65
Sundry Expenses	732	4,031
Cleaning	5,204	12,012
Professional Fees	150	450
Independent Examiner's Fee	700	100
Depreciation	12,218	11,855
Mortgage Interest	9,201	11,191
<b>Total</b>	<b>62,011</b>	<b>79,084</b>
<b>Net Income/(Expenditure)</b>	<b><u><u>5,816</u></u></b>	<b><u><u>5,615</u></u></b>

**WESTWOOD CHRISTIAN CENTRE**

**Detailed Statement of Financial Activities  
for the period ended 31 March 2021  
Restricted**

	Restricted Income Fund <u>2021</u>	Restricted Income Fund <u>2020</u>
<b>Income</b>		
Donations	-	-
<b>Total</b>	<hr/> -	<hr/> -
<b>Expenditure</b>	-	-
<b>Net Income</b>	<hr/> <hr/> -	<hr/> <hr/> -