

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

Trustees	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)
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Address	Westwood Christian Centre Westwood Edge Golcar Huddersfield West Yorkshire HD7 4JY
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Independent Examiner	Samantha J Sutcliffe FCCA Torevell Dent Ltd Centre of Excellence Hope Park Trevor Forster Way Bradford BD5 8HH
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Bankers	HSBC Bank Plc 2 Cloth Hall Street Huddersfield West Yorkshire HD1 2ES
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Charity Number	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>
Income and endowments from:							
Donations and legacies	2	4,500	-	4,500	4,474	-	4,474
Investments		-	-	-	-	-	-
Charitable activities	3	63,327	-	63,327	80,225	-	80,225
Total		<u>67,827</u>	<u>-</u>	<u>67,827</u>	<u>84,699</u>	<u>-</u>	<u>84,699</u>
Expenditure on:							
Charitable activities	4	61,311	-	61,311	78,984	-	78,984
Other	5	700	-	700	100	-	100
Total		<u>62,011</u>	<u>-</u>	<u>62,011</u>	<u>79,084</u>	<u>-</u>	<u>79,084</u>
Net income/(expenditure)		5,816	-	5,816	5,615	-	5,615
Other recognised gains/(losses)							
Gains on revaluation of fixed assets		-	-	-	-	-	-
Net movement in funds		<u>5,816</u>	<u>-</u>	<u>5,816</u>	<u>5,615</u>	<u>-</u>	<u>5,615</u>
Total funds brought forward		251,691	1,967	253,658	246,076	1,967	248,043
Total funds carried forward		<u>257,507</u>	<u>1,967</u>	<u>259,474</u>	<u>251,691</u>	<u>1,967</u>	<u>253,658</u>

WESTWOOD CHRISTIAN CENTRE

Balance Sheet for the period ended 31 March 2021

	Notes	<u>2021</u>	<u>2020</u>
Fixed Assets			
Tangible assets	6	476,704	484,750
Current Assets			
Cash at bank and in hand		25,446	19,358
Debtors		<u>2,092</u>	<u>450</u>
		27,538	19,808
Liabilities;			
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>
Creditors: 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>
The funds of the charity			
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

4,500

4,474

3 Incoming Resources from Charitable Activities

Premises use

29,013

78,035

Miscellaneous

34,314

2,190

63,327

80,225

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 &</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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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	<u>496,015</u>	<u>2,424</u>	<u>498,439</u>	<u>498,439</u>

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 <u>2021</u>	Unrestricted Income Fund <u>2020</u>
Income		
Donations	4,500	4,474
Premises Hire	29,013	78,035
Bank Interest	8	39
Miscellaneous (incl Govt grants)	34,306	2,151
Total	<u>67,827</u>	<u>84,699</u>
Expenditure		
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
Total	<u>62,011</u>	<u>79,084</u>
Net Income/(Expenditure)	<u><u>5,816</u></u>	<u><u>5,615</u></u>

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>
Income		
Donations	-	-
Total	<hr/> -	<hr/> -
Expenditure	-	-
Net Income	<hr/> - <hr/>	<hr/> - <hr/>