

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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WESTWOOD CHRISTIAN CENTRE

Trust Information for the period ended 31 March 2022

Trustees	Rev N. Clews	(Chair)
	G. Adams	(Treasurer)
	J. Keeble	(Secretary)
	A. Greenwood	
	D. Roberts	(appointed 17 April 2021)
	L. Roberts	(appointed 17 April 2021)

Address	Westwood Christian Centre Westwood Edge Golcar Huddersfield West Yorkshire HD7 4JY
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Independent Examiner	David Harriden 38 Towngate Highburton Huddersfield HD8 0QP
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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 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.

**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;

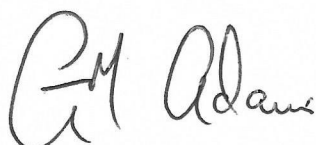
Make adjustments and estimates that are reasonable and prudent;

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.

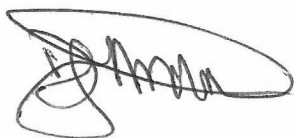
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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>
Income and endowments from:							
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
Total		<u>81,410</u>	<u>0</u>	<u>81,410</u>	<u>67,827</u>	<u>0</u>	<u>67,827</u>
Expenditure on:							
Charitable activities	4	83,139	-	83,139	61,311	-	61,311
Other	5	500	-	500	700	-	700
Total		<u>83,639</u>	<u>-</u>	<u>83,639</u>	<u>62,011</u>	<u>-</u>	<u>62,011</u>
Net income/(expenditure)		(2,229)	-	(2,229)	5,816	-	5,816
Other recognised gains/(losses)							
Gains on revaluation of fixed assets		-	-	-	-	-	-
Net movement in funds		<u>(2,229)</u>	<u>-</u>	<u>(2,229)</u>	<u>5,816</u>	<u>-</u>	<u>5,816</u>
Total funds carried forward		<u>255,278</u>	<u>1,967</u>	<u>257,245</u>	<u>257,507</u>	<u>1,967</u>	<u>259,474</u>

WESTWOOD CHRISTIAN CENTRE

Balance Sheet for the for the period ended 31 March 2022

	Notes	<u>2022</u>	<u>2021</u>
Fixed Assets			
Tangible assets	6	467,329	476,704
Current Assets			
Cash at bank and in hand		26,128	25,446
Debtors		<u>1,500</u>	<u>2,092</u>
		27,628	27,538
Liabilities;			
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><u>257,245</u></u>	<u><u>259,474</u></u>
The funds of the charity			
Restricted Fund		1,967	1,967
Unrestricted Fund		21,146	20,577
Revaluation Reserve		<u>234,132</u>	<u>236,930</u>
		<u><u>257,245</u></u>	<u><u>259,474</u></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

2022

2021

Donations and gift aid

3,260

4,500

3,260

4,500

3 Incoming Resources from Charitable Activities

Premises use

65,719

29,013

Miscellaneous

12,431

34,314

78,150

63,327

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 &</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

7 Creditors: Amounts falling due in more than one year	<u>2022</u>	<u>2021</u>
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>
Income		
Donations	3,260	4,500
Premises Hire	65,719	29,013
Bank Interest	3	8
Miscellaneous (incl govt grants)	12,428	34,306
Total	<u>81,410</u>	<u>67,827</u>
Expenditure		
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
Total	<u>83,639</u>	<u>62,011</u>
Net Income/(Expenditure)	<u><u>(2,229)</u></u>	<u><u>5,816</u></u>

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