

**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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## **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.



**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>		<u><b>78,875</b></u>	<u><b>0</b></u>	<u><b>78,875</b></u>	<u><b>81,410</b></u>	<u><b>0</b></u>	<u><b>81,410</b></u>
<b>Expenditure on:</b>							
Charitable activities	4	98,564	-	98,564	83,139	-	83,139
Other	5	100	-	100	500	-	500
<b>Total</b>		<u><b>98,664</b></u>	<u><b>-</b></u>	<u><b>98,664</b></u>	<u><b>83,639</b></u>	<u><b>-</b></u>	<u><b>83,639</b></u>
<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>		<u><b>(19,789)</b></u>	<u><b>-</b></u>	<u><b>(19,789)</b></u>	<u><b>(2,229)</b></u>	<u><b>-</b></u>	<u><b>(2,229)</b></u>
<b>Total funds carried forward</b>		<u><b>235,489</b></u>	<u><b>1,967</b></u>	<u><b>237,456</b></u>	<u><b>255,278</b></u>	<u><b>1,967</b></u>	<u><b>257,245</b></u>

# 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		1,830	1,500
		<u>13,099</u>	<u>27,628</u>
<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>
<b>Creditors: Amounts falling due</b>			
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		231,334	234,132
		<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

7 Creditors: Amounts falling due in more than one year	<u>2023</u>	<u>2022</u>
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>	<u>78,875</u>	<u>81,410</u>
<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>	<u>98,664</u>	<u>83,639</u>
<b>Net Income/(Expenditure)</b>	<u><u>(19,789)</u></u>	<u><u>(2,229)</u></u>

**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/> -