

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

Trustees	Rev N. Clews	(Chair)
	G. Adams	(Treasurer)
	J. Keeble	(Secretary)
	A. Greenwood	
	C. Woodall	appointed 17 Oct 2023

Address	Westwood Christian Centre Westwood Edge Golcar Huddersfield West Yorkshire HD7 4JY
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Independent Examiner	Barry Simmons 13 Myrtle Road Golcar Huddersfield HD7 4EF
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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 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.

**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;

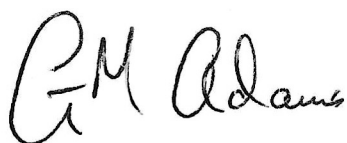
Make adjustments and estimates that are reasonable and prudent;

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>
Income and endowments from:							
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
Total		<u>102,708</u>	<u>0</u>	<u>102,708</u>	<u>78,875</u>	<u>0</u>	<u>78,875</u>
Expenditure on:							
Charitable activities	4	106,018	-	106,018	98,564	-	98,564
Other	5	-	-	-	100	-	100
Total		<u>106,018</u>	<u>-</u>	<u>106,018</u>	<u>98,664</u>	<u>-</u>	<u>98,664</u>
Net income/(expenditure)		(3,310)	-	(3,310)	(19,789)	-	(19,789)
Other recognised gains/(losses)							
Gains on revaluation of fixed assets		-	-	-	-	-	-
Net movement in funds		<u>(3,310)</u>	<u>-</u>	<u>(3,310)</u>	<u>(19,789)</u>	<u>-</u>	<u>(19,789)</u>
Total funds carried forward		<u>232,179</u>	<u>1,967</u>	<u>234,146</u>	<u>235,489</u>	<u>1,967</u>	<u>237,456</u>

WESTWOOD CHRISTIAN CENTRE

Balance Sheet for the for the period ended 31 March 2024

	Notes	<u>2024</u>	<u>2023</u>
Fixed Assets			
Tangible assets	6	443,848	455,769
Current Assets			
Cash at bank and in hand		13,103	11,269
Debtors		<u>2,330</u>	<u>1,830</u>
		15,433	13,099
Liabilities;			
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>
Creditors: Amounts falling due in more than one year	7	199,108	206,601
		<u><u>234,146</u></u>	<u><u>237,456</u></u>
The funds of the charity			
Restricted Fund		1,967	1,967
Unrestricted Fund		3,643	4,155
Revaluation Reserve		<u>228,536</u>	<u>231,334</u>
		<u><u>234,146</u></u>	<u><u>237,456</u></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 Donations and legacies

2024

2023

Donations and gift aid

7,335

8,663

7,335

8,663

3 Incoming Resources from Charitable Activities

Premises use

83,993

69,731

Miscellaneous

11,380

481

95,373

70,212

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

4 Charitable Expenditure

	<u>Centre</u>	<u>Support</u>	<u>2024</u>	<u>2023</u>
	<u>Costs</u>	<u>Costs</u>	<u>Total</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>Fixtures &</u>		
	<u>Property</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>
Being:				
Cost	-	18,406	18,406	17,501
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 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>
Income		
Donations	7,335	8,663
Premises Hire	83,993	69,731
Bank Interest	142	37
Miscellaneous (incl govt grants)	11,238	444
Total	<u>102,708</u>	<u>78,875</u>
Expenditure		
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
Total	<u>106,018</u>	<u>98,664</u>
Net Income/(Expenditure)	<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>
Income		
Donations	-	-
Total	<hr/> -	<hr/> -
Expenditure	-	-
Net Income	<hr/> <hr/> -	<hr/> <hr/> -