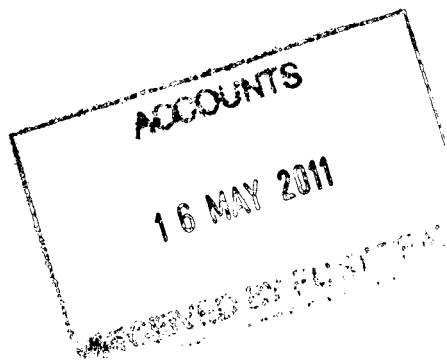
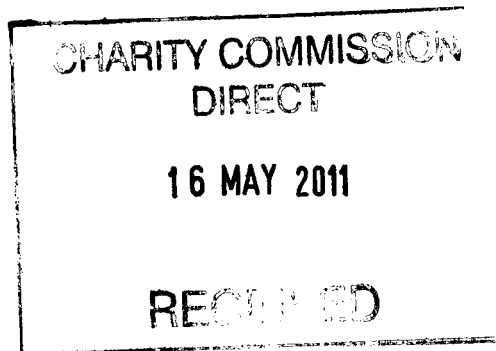


1056886

31 AUG 2010

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2010
FOR

BRISTOL ASSEMBLY HALL OF
JEHOVAH'S WITNESSES



Calcutt Matthews
Chartered Accountants and Registered Auditors
19 North Street
Ashford
Kent
TN24 8LF

BRISTOL ASSEMBLY HALL OF
JEHOVAH'S WITNESSES

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for the Year Ended 31 August 2010

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Detailed Statement of Financial Activities	14 to 15

BRISTOL ASSEMBLY HALL OF
JEHOVAH'S WITNESSES

REPORT OF THE TRUSTEES
for the Year Ended 31 August 2010

The trustees, for the purposes of the Charities Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2010. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1056886

Registered office
Hortham Lane
Almondsbury
Bristol

Trustees
Mr. J Furneaux
Mr. T Johnson-Reynolds
Mr. D Ellison
Mr. D Manning

Company Secretary

Auditors
Calcutt Matthews
Chartered Accountants and Registered Auditors
19 North Street
Ashford
Kent
TN24 8LF

The Bristol Assembly Hall of Jehovah's Witnesses is registered as a charity with the Charity Commission by the name of 'Assembly Hall Trust, Jehovah's Witnesses (Bristol District)' with the registration number of 1056886. It is also known as 'Bristol Assembly Hall'.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust..

Risk management

The Trustees actively review the major risks the charity faces and believe that by maintaining free reserves at the level stated in the Reserves Policy, combined with the internal audit programme the charity will have sufficient resources in the event of adverse conditions. Established systems are in place to mitigate the significant risks.

BRISTOL ASSEMBLY HALL OF
JEHOVAH'S WITNESSES

REPORT OF THE TRUSTEES
for the Year Ended 31 August 2010

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Constitution restricts the operation of the Assembly Hall to religious purposes and limits the use of its assets to such purposes: defines the objects of the Assembly Hall as 'the practice and advancement of Christianity founded on the Holy Bible.' For this purpose the Assembly Hall is organised on the basis of scriptural precedent and as otherwise recommended by the Watch Tower Bible and Tract Society of Britain ('the Society') with which the Assembly Hall is affiliated.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year the Assembly Hall has achieved its objects and continued to pursue its purposes by holding regular meetings for the public worship of God and Bible study. Further, most Assembly Hall attendees have assisted by sharing regularly in preaching the good news of God's Kingdom and teaching principles of Christian living including respect for secular authority, persons and property; the maintenance of personal morality and family values; and other facets of practical Christianity.

We have held 40 conventions promoting family happiness and adherence to the Christian faith.

We have incurred a small deficit but the balance sheet is quite stable. The trustees are satisfied with this.

Internal controls

Proper controls and procedures are adhered to, so that the monthly financial reports accurately represent all transactions, are in balance and provide reasonable assurance that finances are being used for their intended purpose. A competent person independently examines the accounts on a quarterly basis, using guidelines prepared by the Society. The report is then sent to the Trustees.

FINANCIAL REVIEW

Reserves policy

The charity has a consistent income base, through donations from the 215 Congregations and attendees, some of which is by tax-effective means. Based on this income, we can plan confidently with relatively small reserves for future expenditure.

Investment policy

The Trustees have the power to invest in any way they see fit, but subject to the provisions of the Constitution. They will have regard to the soundness of the financial institution, and invest in harmony with Christian principles. Any funds that may be needed in the short term will be invested on that basis. The policy is to ensure that we have free reserves on hand, not designated for specific purposes or otherwise committed, equivalent to not less than £30,000

STATEMENT OF PUBLIC BENEFIT

The Bristol assembly hall is open to the public. Instruction is given for approximately 260 days per annum on the practice of Christianity and the preaching of the good news. Instruction emphasises the need to lead a moral life and be known for and promote good Christian values in the community. Access to the assembly hall and participation is without charge.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 2006. 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.

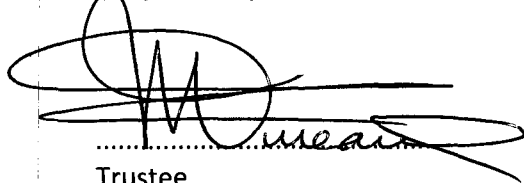
STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

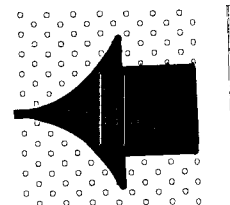
So far as the trustees are aware, there is no relevant information (as defined by the Charities Act 2006) of which the charity's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any audit information and to establish that the charity's auditors are aware of that information.

AUDITORS

The auditors, Calcutt Matthews, will be proposed for re-appointment at the forthcoming Annual General Meeting.

ON BEHALF OF THE BOARD:


.....
Trustee



Date: 7/5/11

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
BRISTOL ASSEMBLY HALL OF
JEHOVAH'S WITNESSES

We have audited the financial statements of Bristol Assembly Hall of Jehovah's Witnesses for the year ended 31 August 2010 on pages six to thirteen. The financial statements have been prepared under the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (effective April 2008).

This report is made solely to the charity's trustees, as a body, in accordance with Section 43 of the Charities Act 2006 and regulations made under Section 44 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

The trustees' responsibilities for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the financial statements give a true and fair view are set out on page three.

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 2006.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are prepared in accordance with the Charities Act 2006. We also report to you if, in our opinion, the information given in the Report of the Trustees is not consistent with those financial statements, if the charity has not kept adequate accounting records, if the charity's financial statements are not in agreement with the accounting records and returns, or if we have not received all the information and explanations we require for our audit.

We read the Report of the Trustees and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
BRISTOL ASSEMBLY HALL OF
JEHOVAH'S WITNESSES

Opinion

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities, of the state of the charity's affairs as at 31 August 2010 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended; and
- the financial statements have been prepared in accordance with the Charities Act 2006.

Calcutt Matthews Ltd

Calcutt Matthews
Chartered Accountants and Registered Auditors
19 North Street
Ashford
Kent
TN24 8LF

Date: *7 May 2011*

BRISTOL ASSEMBLY HALL OF
JEHOVAH'S WITNESSES

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 August 2010

	Notes	31.8.10 Unrestricted funds £	31.8.09 Total funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income	2	150,523	147,039
Investment income	3	-	12,903
Total incoming resources		150,523	159,942
RESOURCES EXPENDED			
Charitable activities			
Maintenance and Administration of the Assembly Hall	4	173,800	170,429
Governance costs	5	1,116	900
Total resources expended		174,916	171,329
NET INCOMING/(OUTGOING) RESOURCES		(24,393)	(11,387)
RECONCILIATION OF FUNDS			
Total funds brought forward		3,977,491	3,988,878
TOTAL FUNDS CARRIED FORWARD		<u>3,953,098</u>	<u>3,977,491</u>

The notes form part of these financial statements

BRISTOL ASSEMBLY HALL OF
JEHOVAH'S WITNESSES

BALANCE SHEET
At 31 August 2010

	Notes	31.8.10 Unrestricted funds £	31.8.09 Total funds £
FIXED ASSETS			
Tangible assets	8	3,230,012	3,265,771
CURRENT ASSETS			
Cash at bank and in hand		724,091	713,175
CREDITORS			
Amounts falling due within one year	9	(1,005)	(1,455)
NET CURRENT ASSETS		<u>723,086</u>	<u>711,720</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,953,098</u>	<u>3,977,491</u>
NET ASSETS		<u><u>3,953,098</u></u>	<u><u>3,977,491</u></u>
FUNDS			
Unrestricted funds	10	<u>3,953,098</u>	<u>3,977,491</u>
TOTAL FUNDS		<u><u>3,953,098</u></u>	<u><u>3,977,491</u></u>

The notes form part of these financial statements

BRISTOL ASSEMBLY HALL OF
JEHOVAH'S WITNESSES

BALANCE SHEET - CONTINUED
At 31 August 2010

The charity is entitled to exemption from audit under of the Charities Act 2006 for the year ended 31 August 2010.

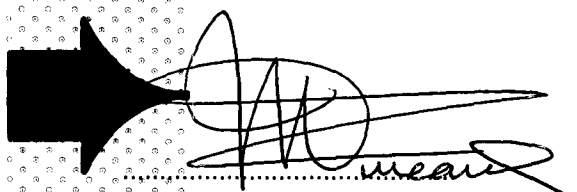
The members have not deposited notice, pursuant to the Charities Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charity keeps accounting records that comply with the Charities Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of the act and which otherwise comply with the requirements of the Charities Act 2006 relating to financial statements, so far as applicable to the charity.

These financial statements have been prepared in accordance with the special provisions of the Charities Act 2006 relating to small charities and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on *7th May 2011*..... and were signed on its behalf by:


Trustee

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Grants and Donations

Donations are only included in the SOFA when the charity has unconditional entitlement to the resources. Grants are not receivable.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA upon receipt of the funds from the Inland Revenue.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Short leasehold	
Long leasehold	
Improvements to property	- 10% on cost
Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

BRISTOL ASSEMBLY HALL OF
JEHOVAH'S WITNESSES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 August 2010

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. VOLUNTARY INCOME

	31.8.10	31.8.09
	£	£
Donations	138,895	135,526
Gift aid	<u>11,628</u>	<u>11,513</u>
	<u>150,523</u>	<u>147,039</u>

3. INVESTMENT INCOME

	31.8.10	31.8.09
	£	£
Deposit account interest	<u>-</u>	<u>12,903</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct costs	Totals
	£	£
Maintenance and Administration of the Assembly Hall	<u>173,800</u>	<u>173,800</u>

5. GOVERNANCE COSTS

	31.8.10	31.8.09
	£	£
Auditors' remuneration	<u>1,116</u>	<u>900</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 August 2010

6. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/ (crediting):

	31.8.10	31.8.09
	£	£
Auditors' remuneration	1,116	900
Depreciation - owned assets	<u>96,380</u>	<u>83,414</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2010 nor for the year ended 31 August 2009.

Trustees' Expenses

There were no trustees' expenses paid neither for the year ended 31 August 2010 nor for the year ended 31 August 2009.

BRISTOL ASSEMBLY HALL OF
JEHOVAH'S WITNESSES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 August 2010

8. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £	
COST				
At 1 September 2009	3,354,914	-	31,192	
Additions	-	15,872	2,703	
At 31 August 2010	<u>3,354,914</u>	<u>15,872</u>	<u>33,895</u>	
DEPRECIATION				
At 1 September 2009	134,196	-	9,099	
Charge for year	67,098	1,578	8,674	
At 31 August 2010	<u>201,294</u>	<u>1,578</u>	<u>17,773</u>	
NET BOOK VALUE				
At 31 August 2010	<u>3,153,620</u>	<u>14,294</u>	<u>16,122</u>	
At 31 August 2009	<u>3,220,718</u>	-	<u>22,093</u>	
	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 September 2009	34,070	-	-	3,420,176
Additions	7,808	21,118	13,120	60,621
At 31 August 2010	<u>41,878</u>	<u>21,118</u>	<u>13,120</u>	<u>3,480,797</u>
DEPRECIATION				
At 1 September 2009	11,110	-	-	154,405
Charge for year	10,470	5,280	3,280	96,380
At 31 August 2010	<u>21,580</u>	<u>5,280</u>	<u>3,280</u>	<u>250,785</u>
NET BOOK VALUE				
At 31 August 2010	<u>20,298</u>	<u>15,838</u>	<u>9,840</u>	<u>3,230,012</u>
At 31 August 2009	<u>22,960</u>	-	-	<u>3,265,771</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 August 2010

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.10	31.8.09
	£	£
Other creditors	105	555
Accrued expenses	<u>900</u>	<u>900</u>
	<u>1,005</u>	<u>1,455</u>

10. MOVEMENT IN FUNDS

	At 1.9.09	Net movement in funds	At 31.8.10
	£	£	£
Unrestricted funds			
General fund	3,945,268	(17,877)	3,927,391
Fixed Asset Replacement fund	<u>32,223</u>	<u>-</u>	<u>32,223</u>
	3,977,491	(17,877)	3,959,614
	<u>3,977,491</u>	<u>(17,877)</u>	<u>3,959,614</u>
TOTAL FUNDS	<u>3,977,491</u>	<u>(17,877)</u>	<u>3,959,614</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	150,523	(168,400)	(17,877)
	<u>150,523</u>	<u>(168,400)</u>	<u>(17,877)</u>
TOTAL FUNDS	<u>150,523</u>	<u>(168,400)</u>	<u>(17,877)</u>

BRISTOL ASSEMBLY HALL OF
JEHOVAH'S WITNESSES

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 August 2010

	31.8.10 £	31.8.09 £
INCOMING RESOURCES		
Voluntary income		
Donations	138,895	135,526
Gift aid	<u>11,628</u>	<u>11,513</u>
	150,523	147,039
Investment income		
Deposit account interest	<u>-</u>	<u>12,903</u>
Total incoming resources	150,523	159,942
RESOURCES EXPENDED		
Charitable activities		
Rates and water	6,957	6,706
Light and heat	24,342	26,651
Telephone	2,930	2,775
Postage and stationery	1,308	3,903
Sundries	60	3,352
Cleaning	3,195	4,278
Repairs and renewals	28,082	19,688
Motor expenses	589	4,079
Food	5,742	10,342
Volunteer expenses	4,215	5,241
Freehold property Depn	67,098	67,098
Improvements to property	1,578	-
Plant & Machinery Depn	8,674	7,798
Fixtures & Fittings Depn	10,470	8,518
Motor vehicles	5,280	-
Computer equipment	<u>3,280</u>	<u>-</u>
	173,800	170,429
Governance costs		
Auditors' remuneration	<u>1,116</u>	<u>900</u>
Total resources expended	174,916	171,329

This page does not form part of the statutory financial statements

BRISTOL ASSEMBLY HALL OF
JEHOVAH'S WITNESSES

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 August 2010

	31.8.10	31.8.09
	£	£
	<hr/>	<hr/>
Net expenditure	<u><u>(24,393)</u></u>	<u><u>(11,387)</u></u>

This page does not form part of the statutory financial statements