

REGISTERED CHARITY NUMBER: 1056886

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2012
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

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 August 2012

	Page
Report of the Trustees	1 to 4
Report of the Independent Auditors	5 to 6
Statement of Financial Activities	7
Balance Sheet	8 to 9
Notes to the Financial Statements	10 to 14
Detailed Statement of Financial Activities	15 to 16

BRISTOL ASSEMBLY HALL OF
JEHOVAH'S WITNESSES

REPORT OF THE TRUSTEES
for the Year Ended 31 August 2012

The trustees present their report with the financial statements of the charity for the year ended 31 August 2012. 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
Avon
BS32 4JH

Trustees

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

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 and a deed of trust.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

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 59 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 Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company 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. 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charity's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the trustees are aware, there is no relevant information 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.

BRISTOL ASSEMBLY HALL OF
JEHOVAH'S WITNESSES

REPORT OF THE TRUSTEES
for the Year Ended 31 August 2012

AUDITORS

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

ON BEHALF OF THE BOARD:

.....
Trustee

Date:

We have audited the financial statements of Bristol Assembly Hall of Jehovah's Witnesses for the year ended 31 August 2012 on pages seven to fourteen. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charity's trustees, as a body, in accordance with Section 43 of the Charities Act 1993 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

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 1993 rather than the Companies Act 2006. Accordingly we have been appointed as auditors under Section 43 of the Charities Act 1993 and report in accordance with regulations made under Section 44 of that Act.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Trustees to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2012 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 1993 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements ; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

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

Date:

BRISTOL ASSEMBLY HALL OF
JEHOVAH'S WITNESSES

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 August 2012

	Notes	31.8.12 Unrestricted funds £	31.8.11 Total funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income	2	153,480	158,595
Other incoming resources		-	2,620
RESOURCES EXPENDED			
Charitable activities			
Maintenance and Administration of the Assembly Hall	3	252,844	214,213
Governance costs	4	<u>1,266</u>	<u>1,140</u>
Total resources expended		254,110	215,353
NET INCOMING/(OUTGOING) RESOURCES			
		(100,630)	(54,138)
RECONCILIATION OF FUNDS			
Total funds brought forward		3,898,960	3,953,098
TOTAL FUNDS CARRIED FORWARD		<u><u>3,798,330</u></u>	<u><u>3,898,960</u></u>

The notes form part of these financial statements

BRISTOL ASSEMBLY HALL OF
JEHOVAH'S WITNESSES

BALANCE SHEET
At 31 August 2012

	Notes	31.8.12 Unrestricted funds £	31.8.11 Total funds £
FIXED ASSETS			
Tangible assets	7	3,048,779	3,144,939
CURRENT ASSETS			
Cash at bank and in hand		752,331	755,378
CREDITORS			
Amounts falling due within one year	8	(2,780)	(1,357)
NET CURRENT ASSETS		<u>749,551</u>	<u>754,021</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,798,330</u>	<u>3,898,960</u>
NET ASSETS		<u><u>3,798,330</u></u>	<u><u>3,898,960</u></u>
FUNDS			
Unrestricted funds	9	<u>3,798,330</u>	<u>3,898,960</u>
TOTAL FUNDS		<u><u>3,798,330</u></u>	<u><u>3,898,960</u></u>

The notes form part of these financial statements

BRISTOL ASSEMBLY HALL OF
JEHOVAH'S WITNESSES

BALANCE SHEET - CONTINUED
At 31 August 2012

These financial statements have been audited under the requirements of Section 43 of the Charities Act 1993.

The financial statements were approved by the Board of Trustees on 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), 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
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.

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

	31.8.12	31.8.11
	£	£
Donations	143,324	147,856
Gift aid	<u>10,156</u>	<u>10,739</u>
	<u>153,480</u>	<u>158,595</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct costs	Totals
	£	£
Maintenance and Administration of the Assembly Hall	<u>252,844</u>	<u>252,844</u>

During the year the charity made a donation of £70,000 to another charity. The trustees are satisfied that the objects of the recipient charity are similar to those of Bristol Assembly Hall.

4. GOVERNANCE COSTS

	31.8.12	31.8.11
	£	£
Auditors' remuneration	<u>1,266</u>	<u>1,140</u>

5. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	31.8.12	31.8.11
	£	£
Auditors' remuneration	1,266	1,140
Depreciation - owned assets	94,553	99,882
Surplus on disposal of fixed asset	<u>-</u>	<u>(2,620)</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2012 nor for the year ended 31 August 2011.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31 August 2012 nor for the year ended 31 August 2011.

7. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £	
COST				
At 1 September 2011	3,354,914	15,872	32,208	
Additions	-	-	-	
At 31 August 2012	<u>3,354,914</u>	<u>15,872</u>	<u>32,208</u>	
DEPRECIATION				
At 1 September 2011	268,392	3,156	20,738	
Charge for year	67,098	1,578	8,052	
Impairments	-	-	-	
At 31 August 2012	<u>335,490</u>	<u>4,734</u>	<u>28,790</u>	
NET BOOK VALUE				
At 31 August 2012	<u>3,019,424</u>	<u>11,138</u>	<u>3,418</u>	
At 31 August 2011	<u>3,086,522</u>	<u>12,716</u>	<u>11,470</u>	
	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 September 2011	48,243	21,118	16,468	3,488,823
Additions	<u>1,936</u>	-	<u>766</u>	<u>2,702</u>
At 31 August 2012	<u>50,179</u>	<u>21,118</u>	<u>17,234</u>	<u>3,491,525</u>
DEPRECIATION				
At 1 September 2011	33,641	10,560	7,397	343,884
Charge for year	12,545	5,280	-	94,553
Impairments	-	4,309	-	4,309
At 31 August 2012	<u>46,186</u>	<u>20,149</u>	<u>7,397</u>	<u>442,746</u>
NET BOOK VALUE				
At 31 August 2012	<u>3,993</u>	<u>969</u>	<u>9,837</u>	<u>3,048,779</u>
At 31 August 2011	<u>14,602</u>	<u>10,558</u>	<u>9,071</u>	<u>3,144,939</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.12	31.8.11
	£	£
Other creditors	1,880	457
Accrued expenses	<u>900</u>	<u>900</u>
	<u>2,780</u>	<u>1,357</u>

9. MOVEMENT IN FUNDS

	At 1.9.11	Net movement in funds	At 31.8.12
	£	£	£
Unrestricted funds			
General fund	3,866,737	(100,630)	3,766,107
Fixed Asset Replacement fund	<u>32,223</u>	<u>-</u>	<u>32,223</u>
	3,898,960	(100,630)	3,798,330
	<u>3,898,960</u>	<u>(100,630)</u>	<u>3,798,330</u>
TOTAL FUNDS			

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	153,480	(254,110)	(100,630)
	<u>153,480</u>	<u>(254,110)</u>	<u>(100,630)</u>
TOTAL FUNDS			

BRISTOL ASSEMBLY HALL OF
JEHOVAH'S WITNESSES

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 August 2012

	31.8.12 £	31.8.11 £
INCOMING RESOURCES		
Voluntary income		
Donations	143,324	147,856
Gift aid	<u>10,156</u>	<u>10,739</u>
	153,480	158,595
Other incoming resources		
Gain on sale of tangible fixed assets	<u>-</u>	<u>2,620</u>
Total incoming resources	153,480	161,215
RESOURCES EXPENDED		
Charitable activities		
Rates and water	14,083	7,427
Light and heat	22,012	23,025
Telephone	2,212	2,733
Postage and stationery	1,107	1,109
Sundries	2,530	1,312
Cleaning	3,185	3,180
Repairs and renewals	20,312	64,029
Motor expenses	5,023	3,316
Food	1,665	3,768
Volunteer expenses	11,853	4,432
Donations	70,000	-
Freehold property Depn	67,098	67,098
Improvements to property	1,578	1,578
Plant & Machinery Depn	8,052	9,748
Fixtures & Fittings Depn	12,545	12,061
Motor vehicles	5,280	5,280
Computer equipment	<u>4,309</u>	<u>4,117</u>
	252,844	214,213

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 2012

	31.8.12	31.8.11
	£	£
Governance costs		
Auditors' remuneration	<u>1,266</u>	<u>1,140</u>
Total resources expended	254,110	215,353
	_____	_____
Net expenditure	<u>(100,630)</u>	<u>(54,138)</u>

This page does not form part of the statutory financial statements