

REGISTERED CHARITY NUMBER: 1056886

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2018
FOR

BRISTOL ASSEMBLY HALL OF
JEHOVAH'S WITNESSES

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

BRISTOL ASSEMBLY HALL OF
JEHOVAH'S WITNESSES

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for the Year Ended 31 August 2018

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BRISTOL ASSEMBLY HALL OF
JEHOVAH'S WITNESSES

REPORT OF THE TRUSTEES
for the Year Ended 31 August 2018

The trustees present their report with the financial statements of the charity for the year ended 31 August 2018. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

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 in line with appropriate dates for assemblies of Jehovah's Witnesses in the area.

The Charity aims to manage the Assembly Hall effectively so that regular meetings for the public worship of God and Bible study can be held. It also aims to facilitate other events when necessary.

To achieve this, the Charity organises matters so that the hall is regularly maintained and a high standard of cleanliness is met. This serves to reduce long term running costs, provides a safe environment and a wholesome appearance. All of these factors allow the facility to meet its aims.

Another key strategy employed by the Charity is good communication. Congregations of Jehovah's Witnesses in the catchment area are notified well in advance of specific events at the hall so that individuals can plan to attend.

The meetings held at the hall teach 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. Although not responsible for the content of these meetings, the Charity provides a safe, high quality environment for Jehovah's Witnesses and members of the public to enjoy such instruction, free of charge.

Some factors used to indicate the achievements of the Charity are numbers attending the events, ongoing feedback from those attending, and a positive health and safety record.

Statement of Public Benefit

The Bristol Assembly Hall is open to the public. Instruction is given for approximately 40 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.

The trustees are aware of their responsibility to have due regard for Charities Commission guidance on public benefit, and continue to strive to better their knowledge of available direction.

Volunteers

Volunteers from congregations assigned to the hall willingly come and lend their skills and energy for the upkeep of the various systems and buildings and grounds. The volunteers come and give their time without charge. Many are skilled tradespeople who take time off from their usual secular commitments.

Such congregations are at times also invited to send volunteers to help with basic maintenance and cleaning of the facility. In addition to this there is a team of volunteers who regularly come to the hall to maintain and repair the building, grounds and equipment.

BRISTOL ASSEMBLY HALL OF
JEHOVAH'S WITNESSES

REPORT OF THE TRUSTEES
for the Year Ended 31 August 2018

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.

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

During the year the total attendance at these events was 32,424 with 173 baptised. Positive feedback was received from many in attendance.

The health and safety record for the year was also positive, indicating the routines in place to manage the events worked effectively during the year.

In line with procedural changes in other similar charities, the trustees approved a motion that all excess funds, beyond those needed to cover general running expenses of the hall, would be donated to Watch Tower Bible and Tract Society of Britain (WTBTS), as this is a Charity with congruous objectives. This allows the Charity to focus on managing the day to day running of the hall, and it will apply to WTBTS to care for major expenditure and repairs when needed. This arrangement allows for a more efficient use of the charities resources.

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. An Internal Audit is carried out on a quarterly basis.

FINANCIAL REVIEW

Financial position

The end of year position shows that the Charity has incurred a deficit, yet continues to maintain a strong balance sheet.

Remaining funds are defrayed on smaller expenditure requirements. The Charity continues to be able to manage the hall and its events effectively.

The charity has a consistent income base, through donations from the 180 congregations and attendees, some of which is by tax-effective means.

These donations are used to maintain the hall to an appropriate standard.

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.

Reserves Policy

Based on the above, we can plan confidently with relatively small reserves for future expenditure.

The policy is to ensure that we have free reserves on hand, not designated for specific purposes or otherwise committed, up to a maximum of £50,000.

FUTURE PLANS

The Charity plans to maintain the hall in excellent condition so that long term running costs are kept to a minimum, to continue training volunteers for safe and efficient operation, and to look for ways to maximise use of the available resources. Events will continue to be held as they have been this year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust dated 23 July 1988.

Recruitment and appointment of new trustees

New trustees are appointed by the existing trustees. Those appointed are long standing Elders in congregations of Jehovah's Witnesses.

Decision making

Trustees meet together to ensure that maintenance of the hall, and minor costs are cared for in order to facilitate these events. Trustees also review financial reports to monitor the performance of the charity.

One of the trustees also has the role of hall overseer. This individual holds responsibility for the day to day management of the hall itself and ensuring it remains fit for its purpose.

Induction and training of new trustees

The induction process includes an initial meeting with the trustees, followed by a series of short meetings with the trustees / hall overseer on processes, and responsibilities of the trustee board. Trustees also consider the latest accounts.

Wider network

The charity works closely with charities with similar objectives across the country, including WTBTS as well as various Congregations of Jehovah's Witnesses. WTBTS would be consulted for advice regarding major expenditure on the facility.

The Kingdom Hall Trust, another charity registered in Britain, holds title as a custodian trustee to all land and buildings.

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.

The key risks of managing the hall are risks of building disrepair, and risks of incidents due to hosting large crowds.

Regular inspections are carried out of the fabric of the building and its services such as the drains to ensure that are operating correctly. Grounds maintenance includes keeping ditches clear.

During events volunteers serves as attendants (stewards) who receive annual training to provide security for the delegates as well as those who are trained in first aid.

Of high importance is the health and safety of those who attend the events held at the hall, and of those who volunteer their time willingly. Each event at the hall is overseen by a trained administration of volunteers. The overseer of the event cares for appointment of other overseers to care for such things as crowd control, First Aid, fire or bomb incidents and cleaning. A trustee or a representative of the trustees is on hand at each event to support the administration. External guidance is sought and a manual for those using the hall is provided detailing necessary requirements. Risk assessments are provided for all departments within the event.

These procedures mitigate the risks mentioned.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1056886

BRISTOL ASSEMBLY HALL OF
JEHOVAH'S WITNESSES

REPORT OF THE TRUSTEES
for the Year Ended 31 August 2018

REFERENCE AND ADMINISTRATIVE DETAILS

Principal address

Hortham Lane
Almondsbury
Bristol
Avon
BS32 4JH

Trustees

J Duck
S Brooks
M Delaney

Independent examiner

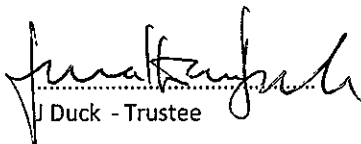
Calcutt Matthews
Chartered Accountants
19 North Street
Ashford
Kent
TN24 8LF

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'.

STATEMENT OF PUBLIC BENEFIT

The Bristol assembly hall is open to the public. Instruction is given for approximately 40 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.

Approved by order of the board of trustees on14.01.2019..... and signed on its behalf by:


J Duck - Trustee

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

Independent examiner's report to the trustees of Bristol Assembly Hall of Jehovah's Witnesses

I report to the charity trustees on my examination of the accounts of the Bristol Assembly Hall of Jehovah's Witnesses (the Trust) for the year ended 31 August 2018.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Rosanna Manser ACA DChA
Institute of Chartered Accountants in England and Wales
Calcutt Matthews
Chartered Accountants
19 North Street
Ashford
Kent
TN24 8LF

Date: 25.02.19

BRISTOL ASSEMBLY HALL OF
JEHOVAH'S WITNESSES

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 August 2018

	Notes	31.8.18 Unrestricted funds £	31.8.17 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		243,359	244,446
Total		<u>243,359</u>	<u>244,446</u>
EXPENDITURE ON			
Charitable activities			
Maintenance and Administration of the Assembly Hall		134,750	140,603
Other		172,209	183,125
Total		<u>306,959</u>	<u>323,728</u>
NET INCOME/(EXPENDITURE)		<u>(63,600)</u>	<u>(79,282)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		2,804,056	2,883,338
TOTAL FUNDS CARRIED FORWARD		<u><u>2,740,456</u></u>	<u><u>2,804,056</u></u>

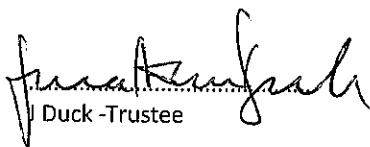
The notes form part of these financial statements

BRISTOL ASSEMBLY HALL OF
JEHOVAH'S WITNESSES

BALANCE SHEET
At 31 August 2018

	Notes	31.8.18 Unrestricted funds £	31.8.17 Total funds £
FIXED ASSETS			
Tangible assets	3	2,711,700	2,770,333
CURRENT ASSETS			
Debtors	4	619	-
Cash at bank and in hand		28,725	34,657
		<u>29,344</u>	<u>34,657</u>
CREDITORS			
Amounts falling due within one year	5	(588)	(934)
		<u>28,756</u>	<u>33,723</u>
NET CURRENT ASSETS			
		<u>28,756</u>	<u>33,723</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>2,740,456</u>	<u>2,804,056</u>
NET ASSETS			
		<u>2,740,456</u>	<u>2,804,056</u>
FUNDS			
Unrestricted funds	6	2,740,456	2,804,056
TOTAL FUNDS			
		<u>2,740,456</u>	<u>2,804,056</u>

The financial statements were approved by the Board of Trustees on 14.01.2019 and were signed on its behalf by:


Duck -Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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 reducing balance
Improvements to property	- 10% on reducing balance
Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on cost

Taxation

The charity is exempt from tax on its charitable activities.

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. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2018 nor for the year ended 31 August 2017 .

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2018 nor for the year ended 31 August 2017 .

BRISTOL ASSEMBLY HALL OF
JEHOVAH'S WITNESSES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 August 2018

3. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £	
COST				
At 1 September 2017	3,354,914	56,945	61,840	
Additions	-	-	5,154	
Disposals	-	-	-	
Reclassification	-	-	35,578	
At 31 August 2018	<u>3,354,914</u>	<u>56,945</u>	<u>102,572</u>	
DEPRECIATION				
At 1 September 2017	639,360	19,556	49,002	
Charge for year	54,311	3,210	4,760	
Eliminated on disposal	-	-	-	
Reclassification/transfer	-	-	35,578	
At 31 August 2018	<u>693,671</u>	<u>22,766</u>	<u>89,340</u>	
NET BOOK VALUE				
At 31 August 2018	<u>2,661,243</u>	<u>34,179</u>	<u>13,232</u>	
At 31 August 2017	<u>2,715,554</u>	<u>37,389</u>	<u>12,838</u>	
	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 September 2017	64,559	42,008	18,680	3,598,946
Additions	-	-	-	5,154
Disposals	-	(6,430)	-	(6,430)
Reclassification	-	(35,578)	-	-
At 31 August 2018	<u>64,559</u>	<u>-</u>	<u>18,680</u>	<u>3,597,670</u>
DEPRECIATION				
At 1 September 2017	61,100	42,008	17,587	828,613
Charge for year	1,153	-	353	63,787
Eliminated on disposal	-	(6,430)	-	(6,430)
Reclassification/transfer	-	(35,578)	-	-
At 31 August 2018	<u>62,253</u>	<u>-</u>	<u>17,940</u>	<u>885,970</u>
NET BOOK VALUE				
At 31 August 2018	<u>2,306</u>	<u>-</u>	<u>740</u>	<u>2,711,700</u>
At 31 August 2017	<u>3,459</u>	<u>-</u>	<u>1,093</u>	<u>2,770,333</u>

BRISTOL ASSEMBLY HALL OF
JEHOVAH'S WITNESSES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 August 2018

3. TANGIBLE FIXED ASSETS - continued

During the year, a fixed asset register review was undertaken. The trustees decided that certain long standing assets were more accurately to be classified as Plant & Machinery rather than Motor Vehicles. The reclassifications seen above consist of these.

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.18	31.8.17
	£	£
Other debtors	619	-
	<u>619</u>	<u>-</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.18	31.8.17
	£	£
Trade creditors	588	934
	<u>588</u>	<u>934</u>

6. MOVEMENT IN FUNDS

	At 1.9.17	Net movement in funds	At 31.8.18
	£	£	£
Unrestricted funds			
General fund	2,804,056	(63,600)	2,740,456
	<u>2,804,056</u>	<u>(63,600)</u>	<u>2,740,456</u>
TOTAL FUNDS	<u>2,804,056</u>	<u>(63,600)</u>	<u>2,740,456</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	243,359	(306,959)	(63,600)
	<u>243,359</u>	<u>(306,959)</u>	<u>(63,600)</u>
TOTAL FUNDS	<u>243,359</u>	<u>(306,959)</u>	<u>(63,600)</u>

6. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.16 £	Net movement in funds £	At 31.8.17 £
Unrestricted Funds			
General fund	2,883,338	(79,282)	2,804,056
TOTAL FUNDS	<u>2,883,338</u>	<u>(79,282)</u>	<u>2,804,056</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	244,446	(323,728)	(79,282)
TOTAL FUNDS	<u>244,446</u>	<u>(323,728)</u>	<u>(79,282)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.16 £	Net movement in funds £	At 31.8.18 £
Unrestricted funds			
General fund	2,883,338	(142,882)	2,740,456
TOTAL FUNDS	<u>2,883,338</u>	<u>(142,882)</u>	<u>2,740,456</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	487,805	(630,687)	(142,882)
TOTAL FUNDS	<u>487,805</u>	<u>(630,687)</u>	<u>(142,882)</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2018.

BRISTOL ASSEMBLY HALL OF
JEHOVAH'S WITNESSES

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 August 2018

	31.8.18 £	31.8.17 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	236,728	233,382
Gift aid	6,631	11,064
	<u>243,359</u>	<u>244,446</u>
Total incoming resources	243,359	244,446
EXPENDITURE		
Charitable activities		
Rates and water	4,834	2,168
Light and heat	22,544	27,154
Telephone	1,599	1,479
Postage and stationery	1,467	1,741
Cleaning	4,754	4,818
Repairs and renewals	28,815	29,962
Motor expenses	1,077	1,901
Food	4,159	4,324
Volunteer expenses	100	42
Legal and Professional fees	-	113
Freehold property Depreciation	54,311	55,419
Improvements to property	3,210	3,567
Plant & Machinery Depreciation	4,760	3,820
Fixtures & Fittings Depn	1,153	1,153
Computer equipment	353	353
	<u>133,136</u>	<u>138,014</u>
Other		
Donations	172,209	183,125
Support costs		
Management		
Loss on sale of tangible fixed assets	(1,350)	(650)
Finance		
Bank charges	1,408	1,757
Governance costs		
Auditors' remuneration	1,556	1,482
	<u>306,959</u>	<u>323,728</u>
Total resources expended	306,959	323,728

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 2018

	31.8.18 £	31.8.17 £
Net expenditure	<u>(63,600)</u>	<u>(79,282)</u>

This page does not form part of the statutory financial statements