

REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2014  
FOR

EAST PENNINE ASSEMBLY HALL OF  
JEHOVAH'S WITNESSES

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

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for the Year Ended 31 August 2014

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The trustees present their report with the financial statements of the for the year ended 31 August 2014. 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 number**

515577

##### **Registered office**

Fretwell Road  
Hellaby  
Rotherham  
South Yorkshire  
S66 8LU

##### **Trustees**

D Priestman  
B Wright  
J Gough

##### **Company Secretary**

##### **Auditors**

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

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document and 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.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and Activities**

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.

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.

## **ACHIEVEMENT AND PERFORMANCE**

### **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 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 East Pennine assembly hall is open to the public. Instruction is given for approximately 150 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).

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 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 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.

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.

## **AUDITORS**

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

## **ON BEHALF OF THE BOARD:**

.....  
Nigel Appleby (Chairman)

.....  
David Priestman

.....  
Brian Wright

Date: 24<sup>th</sup> October 2014.

We have audited the financial statements of East Pennine Assembly Hall of Jehovah's Witnesses for the year ended 31 August 2014 on pages five to ten. 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 144 of the Charities Act 2011 and regulations made under Section 154 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 set out on page two, 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 2011. Accordingly we have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with regulations made under Section 154 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 and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. 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 2014 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 2011.

**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 2011 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: .....

EAST PENNINE ASSEMBLY HALL OF  
JEHOVAH'S WITNESSES

STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 August 2014

	Notes	31.8.14 Unrestricted funds £	31.8.13 Total funds £
<b>INCOMING RESOURCES</b>			
<b>Incoming resources from generated funds</b>			
Voluntary income	2	257,210	258,650
Investment income	3	<u>69</u>	<u>37</u>
<b>Total incoming resources</b>		257,279	258,687
<b>RESOURCES EXPENDED</b>			
<b>Charitable activities</b>			
Maintenance and Administration of the Assembly Hall	4	120,838	162,975
<b>Other resources expended</b>		<u>122,128</u>	<u>135,924</u>
<b>Total resources expended</b>		242,966	298,899
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		14,313	(40,212)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		6,118,066	6,158,278
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>6,132,379</u>	<u>6,118,066</u>

The notes form part of these financial statements

EAST PENNINE ASSEMBLY HALL OF  
JEHOVAH'S WITNESSES

BALANCE SHEET  
At 31 August 2014

	Notes	31.8.14 Unrestricted funds £	31.8.13 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	8	5,777,157	5,883,528
<b>CURRENT ASSETS</b>			
Debtors	9	5,744	-
Cash at bank and in hand		<u>352,566</u>	<u>235,728</u>
		358,310	235,728
<b>CREDITORS</b>			
Amounts falling due within one year	10	(3,088)	(1,190)
<b>NET CURRENT ASSETS</b>		<u>355,222</u>	<u>234,538</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>6,132,379</u>	<u>6,118,066</u>
<b>NET ASSETS</b>		<u>6,132,379</u>	<u>6,118,066</u>
<b>FUNDS</b>			
Unrestricted funds	11	<u>6,132,379</u>	<u>6,118,066</u>
<b>TOTAL FUNDS</b>		<u>6,132,379</u>	<u>6,118,066</u>

The notes form part of these financial statements



These financial statements have been audited under the requirements of Section 144 of the Charities Act 2011.

The financial statements were approved by the Board of Trustees on 24<sup>th</sup> October 2014 and were signed on its behalf by:

.....  
Nigel Appleby (Chairman)

.....  
David Priestman

.....  
Brian Wright

## 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 2011 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 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.

### Allocation and apportionment of costs

The only support cost incurred is that of asset depreciation and is referred to as "other resources expended" on the SOFA.

### Tangible fixed assets

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

Land and buildings	- 2% on cost
Plant and machinery etc	- 20% on cost, 15% on cost and 10% on cost

### Taxation

The charity is exempt from corporation 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. VOLUNTARY INCOME

	31.8.14	31.8.13
	£	£
Circuit Contributions	243,021	241,456
Gift aid	10,844	3,599
Sundry Income and Donations	<u>3,345</u>	<u>13,595</u>
	<u>257,210</u>	<u>258,650</u>

## 3. INVESTMENT INCOME

	31.8.14	31.8.13
	£	£
Deposit account interest	<u>69</u>	<u>37</u>

**4. CHARITABLE ACTIVITIES COSTS**

	Direct costs	Totals
	£	£
Maintenance and Administration of the Assembly Hall	<u>120,838</u>	<u>120,838</u>

**5. SUPPORT COSTS**

	Other £
Other resources expended	<u>122,128</u>

**6. NET INCOMING/(OUTGOING) RESOURCES**

Net resources are stated after charging/(crediting):

	31.8.14 £	31.8.13 £
Depreciation - owned assets	<u>122,128</u>	<u>135,924</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2014 nor for the year ended 31 August 2013.

**Trustees' expenses**

Trustees' were reimbursed total expenses of £0 (2013: £0).

**8. TANGIBLE FIXED ASSETS**

	Land and buildings £	Plant and machinery etc £	Totals £
<b>COST</b>			
At 1 September 2013	6,511,116	165,659	6,676,775
Additions	<u>4,919</u>	<u>10,838</u>	<u>15,757</u>
At 31 August 2014	<u>6,516,035</u>	<u>176,497</u>	<u>6,692,532</u>
<b>DEPRECIATION</b>			
At 1 September 2013	708,146	85,101	793,247
Charge for year	<u>108,414</u>	<u>13,714</u>	<u>122,128</u>
At 31 August 2014	<u>816,560</u>	<u>98,815</u>	<u>915,375</u>
<b>NET BOOK VALUE</b>			
At 31 August 2014	<u>5,699,475</u>	<u>77,682</u>	<u>5,777,157</u>
At 31 August 2013	<u>5,802,970</u>	<u>80,558</u>	<u>5,883,528</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the Year Ended 31 August 2014

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.8.14	31.8.13
	£	£
Other debtors	<u>5,744</u>	<u>-</u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.8.14	31.8.13
	£	£
Other creditors	<u>3,088</u>	<u>1,190</u>

**11. MOVEMENT IN FUNDS**

	At 1.9.13 £	Net movement in funds £	At 31.8.14 £
<b>Unrestricted funds</b>			
General fund	5,780,821	(148,394)	5,632,427
Designated Fund	<u>337,245</u>	<u>162,707</u>	<u>499,952</u>
	6,118,066	14,313	6,132,379
	<u>6,118,066</u>	<u>14,313</u>	<u>6,132,379</u>
<b>TOTAL FUNDS</b>			

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	94,572	(242,966)	(148,394)
Designated Fund	<u>162,707</u>	<u>-</u>	<u>162,707</u>
	257,279	(242,966)	14,313
	<u>257,279</u>	<u>(242,966)</u>	<u>14,313</u>
<b>TOTAL FUNDS</b>			

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 August 2014

	31.8.14 £	31.8.13 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Circuit Contributions	243,021	241,456
Gift aid	10,844	3,599
Sundry Income and Donations	<u>3,345</u>	<u>13,595</u>
	257,210	258,650
<b>Investment income</b>		
Deposit account interest	<u>69</u>	<u>37</u>
<b>Total incoming resources</b>	257,279	258,687
<b>RESOURCES EXPENDED</b>		
<b>Charitable activities</b>		
Rates and water	5,756	6,249
Light and heat	47,430	39,100
Telephone	2,225	2,643
Postage and stationery	3,059	4,047
Refurbishment costs	-	34,564
Sundries	1,734	2,692
Repairs & Renewals	21,360	32,332
Cleaning	10,775	7,889
Equipment	1,601	3,353
Real Estate Tax	4,583	4,140
Motor expenses	2,044	1,637
Volunteer Welfare	4,262	6,075
Travel	-	50
Card Machine Charges	668	713
A H Overseer expenses	15,036	12,920
Other Personnel expenses	<u>305</u>	<u>4,571</u>
	120,838	162,975
<b>Support costs</b>		
<b>Other</b>		
Freehold property	108,414	106,355
Plant and machinery	12,957	28,812
Motor vehicles	<u>757</u>	<u>757</u>
	<u>122,128</u>	<u>135,924</u>
<b>Total resources expended</b>	242,966	298,899
<b>Net income/(expenditure)</b>	<u><u>14,313</u></u>	<u><u>(40,212)</u></u>