

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2019
FOR

EAST PENNINE ASSEMBLY HALL OF
JEHOVAH'S WITNESSES

Calcutt Matthews WBZ Ltd
Chartered Accountants and Statutory Auditors
19 North Street
Ashford
Kent
TN24 8LF

EAST PENNINE ASSEMBLY HALL OF
JEHOVAH'S WITNESSES

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for the Year Ended 31 August 2019

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The trustees present their report with the financial statements of the charity for the year ended 31 August 2019. 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 Activities

The constitution restricts the operation of the assembly hall to religious purposes and limits the use of its assets to such purposes. It defines the objects of the assembly hall as 'the practice and advancement of Christianity founded upon 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.

During the year the assembly hall has achieved its objects and continued to pursue its purposes by facilitating regular meetings for public worship and bible study. 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. Those attending the meetings learn 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. An internal audit is carried out on a quarterly basis. This report is then sent to the trustees.

FINANCIAL REVIEW

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

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.

The designated fund is not being used.

FUTURE PLANS

Starting from 1st September 2015, when major expenditure is incurred on the hall, WTBS will be approached for assistance and advice. In line with this and the resultant cost savings to the assembly hall, the decision was made to donate £148,338 during the year to WTBS to offset future costs they may incur and to further their objectives which are wholeheartedly in line with the assembly hall's; that of advancing Christianity based upon the Holy Bible.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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. 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. Trustees are expected to be aware of their role, especially regarding financial matters and public benefit.

Organisational structure

Trustees meet together to ensure that maintenance of the hall and minor costs are cared for in order to facilitate upcoming events. Trustees also review financial reports to monitor the performance of the charity. Watch Tower Bible and Tract Society of Britain (WTBTS) are approached for assistance and advice regarding any major expenditure which may be required at the hall.

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. Day to day decisions are made by Nigel Appleby, in consultation with Peter Jennings.

Wider network

The charity works closely with charities of 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 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. Established systems are in place to mitigate the significant risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
515577

Principal address

Fretwell Road
Hellaby
Rotherham
South Yorkshire
S66 8LU

Trustees

N Appleby	- resigned 31.8.19
G Vasey	
P Jennings	
J Isted	- appointed 1.9.19

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors
Calcutt Matthews WBZ Ltd
Chartered Accountants and Statutory Auditors
19 North Street
Ashford
Kent
TN24 8LF

STATEMENT OF PUBLIC BENEFIT

The East Pennine assembly hall is open to the public. Meetings are held on approximately 150 days per annum, and the practice of Christianity and the preaching of the good news is discussed. The meetings emphasise 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).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

02/04/2020

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



.....
G Vasey - Trustee

Opinion

We have audited the financial statements of East Pennine Assembly Hall of Jehovah's Witnesses (the 'charity') for the year ended 31 August 2019 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2019 and of its incoming resources and application of resources 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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
- sufficient accounting records have not been kept; 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.

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

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.



Nicholas Hume FCA
Calcutt Matthews WBZ Ltd
Chartered Accountants and Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
19 North Street
Ashford
Kent
TN24 8LF

Date: 08.04.2020

EAST PENNINE ASSEMBLY HALL OF
JEHOVAH'S WITNESSES

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 August 2019

	Notes	31.8.19 Unrestricted funds £	31.8.18 Total funds £
INCOME AND ENDOWMENTS FROM Donations and legacies		281,577	349,894
Investment income	2	130	26
Total		281,707	349,920
EXPENDITURE ON Charitable activities Maintenance and Administration of the Assembly Hall		183,813	204,624
Other		148,338	258,062
Total		332,151	462,686
NET INCOME/(EXPENDITURE)		(50,444)	(112,766)
RECONCILIATION OF FUNDS			
Total funds brought forward		5,390,156	5,502,922
TOTAL FUNDS CARRIED FORWARD		5,339,712	5,390,156

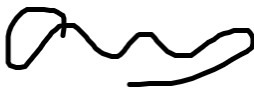
The notes form part of these financial statements

EAST PENNINE ASSEMBLY HALL OF
JEHOVAH'S WITNESSES

BALANCE SHEET
At 31 August 2019

	Notes	31.8.19 Unrestricted funds £	31.8.18 Total funds £
FIXED ASSETS			
Tangible assets	5	5,280,475	5,373,382
CURRENT ASSETS			
Cash at bank and in hand		60,898	19,282
CREDITORS			
Amounts falling due within one year	6	(1,661)	(2,508)
NET CURRENT ASSETS		<u>59,237</u>	<u>16,774</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>5,339,712</u>	<u>5,390,156</u>
NET ASSETS		<u><u>5,339,712</u></u>	<u><u>5,390,156</u></u>
FUNDS			
Unrestricted funds	7	<u>5,339,712</u>	<u>5,390,156</u>
TOTAL FUNDS		<u><u>5,339,712</u></u>	<u><u>5,390,156</u></u>

The financial statements were approved by the Board of Trustees on 02/04/2020 and were signed on its behalf by:



.....
G Vasey -Trustee

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 cost
Plant and machinery	- 20% on cost and 10% on cost
Motor vehicles	- 15% 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. INVESTMENT INCOME

	31.8.19	31.8.18
	£	£
Deposit account interest	130	26
	<u> </u>	<u> </u>

3. SUPPORT COSTS

Maintenance and Administration of the Assembly Hall	Other £ 98,736
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4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2019 nor for the year ended 31 August 2018 .

Trustees' expenses

Trustees' were reimbursed total expenses of £814 (2018: £924). In addition the approximate expenses for holding 5 trustee meetings in the year were £0 (2018:£0).

5. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
COST				
At 1 September 2018	6,517,955	246,610	5,300	6,769,865
Additions	-	5,829	-	5,829
At 31 August 2019	<u>6,517,955</u>	<u>252,439</u>	<u>5,300</u>	<u>6,775,694</u>
DEPRECIATION				
At 1 September 2018	1,214,953	176,230	5,300	1,396,483
Charge for year	83,760	14,976	-	98,736
At 31 August 2019	<u>1,298,713</u>	<u>191,206</u>	<u>5,300</u>	<u>1,495,219</u>
NET BOOK VALUE				
At 31 August 2019	<u>5,219,242</u>	<u>61,233</u>	<u>-</u>	<u>5,280,475</u>
At 31 August 2018	<u>5,303,002</u>	<u>70,380</u>	<u>-</u>	<u>5,373,382</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Trade creditors	31.8.19 £ 1,661	31.8.18 £ 2,508
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7. MOVEMENT IN FUNDS

	At 1.9.18 £	Net movement in funds £	At 31.8.19 £
Unrestricted funds			
General fund	5,152,500	(50,444)	5,102,056
Designated Fund	237,656	-	237,656
	<u>5,390,156</u>	<u>(50,444)</u>	<u>5,339,712</u>
TOTAL FUNDS	<u><u>5,390,156</u></u>	<u><u>(50,444)</u></u>	<u><u>5,339,712</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	281,707	(332,151)	(50,444)
	<u>281,707</u>	<u>(332,151)</u>	<u>(50,444)</u>
TOTAL FUNDS	<u><u>281,707</u></u>	<u><u>(332,151)</u></u>	<u><u>(50,444)</u></u>

Comparatives for movement in funds

	At 1.9.17 £	Net movement in funds £	At 31.8.18 £
Unrestricted Funds			
General fund	5,265,266	(112,766)	5,152,500
Designated Fund	237,656	-	237,656
	<u>5,502,922</u>	<u>(112,766)</u>	<u>5,390,156</u>
TOTAL FUNDS	<u><u>5,502,922</u></u>	<u><u>(112,766)</u></u>	<u><u>5,390,156</u></u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 August 2019

7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	349,920	(462,686)	(112,766)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>349,920</u>	<u>(462,686)</u>	<u>(112,766)</u>

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

	At 1.9.17 £	Net movement in funds £	At 31.8.19 £
Unrestricted funds			
General fund	5,265,266	(163,210)	5,102,056
Designated Fund	237,656	-	237,656
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>5,502,922</u>	<u>(163,210)</u>	<u>5,339,712</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	631,627	(794,837)	(163,210)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>631,627</u>	<u>(794,837)</u>	<u>(163,210)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2019.

EAST PENNINE ASSEMBLY HALL OF
JEHOVAH'S WITNESSES

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 August 2019

	31.8.19 £	31.8.18 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Circuit Contributions	263,910	329,950
Gift aid	17,667	19,944
	<u>281,577</u>	<u>349,894</u>
Investment income		
Deposit account interest	130	26
	<u>281,707</u>	<u>349,920</u>
EXPENDITURE		
Charitable activities		
Rates and water	229	2,236
Light and heat	34,767	33,645
Telephone	909	1,532
Postage and stationery	5,913	5,049
Sundries	141	234
Repairs & Renewals	21,654	22,041
Cleaning	9,292	8,573
Equipment	983	500
Real Estate Tax	5,134	5,901
Motor expenses	(2,544)	(170)
Volunteer Welfare	7,784	7,150
Other Personnel expenses	815	924
	<u>85,077</u>	<u>87,615</u>
Other		
Donations	148,338	258,062
Support costs		
Other		
Freehold property	83,760	103,922
Plant and machinery	14,976	9,731
Loss on sale of tangible fixed assets	-	3,356
	<u>98,736</u>	<u>117,009</u>
Total resources expended	332,151	462,686

This page does not form part of the statutory financial statements

EAST PENNINE ASSEMBLY HALL OF
JEHOVAH'S WITNESSES

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 August 2019

	31.8.19 £	31.8.18 £
Net expenditure	<u>(50,444)</u>	<u>(112,766)</u>