

THE NORTH LONDON ASSEMBLY HALL OF JEHOVAH'S WITNESSES

**INDEX TO REPORT AND ACCOUNTS**

Year ended 31<sup>st</sup> August 2016

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# THE NORTH LONDON ASSEMBLY HALL OF JEHOVAH'S WITNESSES

## LEGAL STATUS, OFFICERS AND ADVISORS

31<sup>st</sup> August 2016

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### CONSTITUTION

The North London Assembly Hall of Jehovah's Witnesses was registered as Charity Number 1117465 on 4<sup>th</sup> January 2007. The objects and activities of the Charity are set out in the report of the Trustees below.

### TRUSTEES AS OF 31<sup>ST</sup> AUGUST 2016

J. Isted            *Chairman*  
K Ellington  
R. Houghton

### PRINCIPAL ADDRESS

174 Bowes Road  
London  
England N11 2JG

### PRINCIPAL BANKERS

Lloyds TSB Bank plc  
1-3 Market Place  
ROMFORD  
Essex RM1 3AA

### INDEPENDENT EXAMINER OF ACCOUNTS

Name            Sunil Shah  
Address        64, Stifford Clays Road, Grays RM16 2DT

# THE NORTH LONDON ASSEMBLY HALL OF JEHOVAH'S WITNESSES

## REPORT OF THE TRUSTEES

Year ended 31st August 2016

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The Board of Trustees present their report as a registered charity together with the financial statements of the charity for the year ended 31st August 2016. The financial statements have been prepared in accordance with current statutory requirements and the charity's memorandum and articles of association.

### **Objects, Activities and Public Benefit**

The objects of the North London Assembly Hall of Jehovah's Witnesses as set out in the Declaration of Trust are:

- Advancing the Christian Religion as practised by that body of Christians known as Jehovah's Witnesses.
- Advancing public religious education.
- Promoting public religious worship.
- Maintaining, improving and promoting the North London Assembly Hall as a place of public religious worship.

(These objects are to be carried out in the area of the South of England north of the river Thames.)

In line with procedural changes in other similar charities, when major expenditure is required at the facility, the Charity will now approach Watch Tower Bible and Tract Society of Britain (WTBTS), a charity with congruous objectives, for assistance. Accordingly permission was sought and granted by representatives of all local congregations using the Assembly Hall to transfer the reserves held for potential major expenditure to the WTBTS. The reserves now held are those judged adequate to maintain the existing facilities in good condition to meet the objectives of the Charity. (See below)

The Assembly Hall provides training in reading and teaching the Bible, and applying such teachings to daily living. Through the application of these principles, which include respect for secular authority, persons and property, and the maintenance of good personal morality and family values, individuals are aided to change their lives for the better. This brings benefits to families, employer/employee relations and to society at large.

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The trustees confirm that they have taken into consideration Charity Commission guidance on public benefit in exercising their duties.

### **Governance**

The trustees meet as necessary to monitor income and consider the needs of the Charity.

### **Investment Policy**

As noted above the Charity has now transferred the funds on deposit to the full control of the WTBTS. An interest-bearing bank account is maintained for day-to-day operation of the Assembly Hall.

### **Wider Network**

The charity works closely with congregations of Jehovah's Witnesses which are registered charities, and also with other associated organizations.

### **Review of the Year and Financial Position**

The Objects and Activities of the charity were met during the year. Contributions from individuals and groups attending public religious meetings at the Hall have enabled the Charity to cover its operating costs, and to transfer contributions to the WTBTS for the purposes noted above. The position at the end of the year is healthy.

### **Reserves Policy**

The Trustees foresee the need to maintain reserves against the maintenance and replacement of fixtures and fittings at the Assembly Hall to keep it in an appropriate condition for the holding of religious meetings.

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Year ended 31st August 2016

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**Trustees responsibilities in respect of the preparation of accounts**

The trustees acknowledge their responsibilities as follows:

Under Charity Law, the Trustees are required to prepare financial statements that give a true and fair view of the state of affairs of the Charity at the end of its financial year, and of its surplus or deficit for the financial year. In doing so, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Prepare the financial statements on a going concern basis unless it is appropriate to assume that the charity will cease to operate.

The Trustees are responsible for maintaining proper accounting records which on inspection at any time disclose with reasonable accuracy the financial position of the Charity, and enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees 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.

The Trustees present the figures in this report fully on the basis set out above.

**Independent Inspection**

The income for 2016 and the value of the assets held by the charity allow for Independent Inspection of the accounts rather than full audit.

**By order of the Trustees,**

*R W Houghton*

**R. Houghton**

*Treasurer*

174 Bowes Road

London N11 2JG

Dated this 3<sup>rd</sup> day of January 2017

## THE NORTH LONDON ASSEMBLY HALL OF JEHOVAH'S WITNESSES

### INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS TO THE TRUSTEES OF THE NORTH LONDON ASSEMBLY HALL OF JEHOVAH'S WITNESSES

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I report on the accounts of the Charity for the year ended 31st August 2016 which are set out on the attached Statement of Financial Activities and Balance Sheet.

#### **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ('Charities Act'), and that an independent examination is needed. The Charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants of England and Wales.

It is my responsibility:

- to examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

#### **BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanation from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

#### **INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect the requirements:
  - to keep accounting records in accordance with Section 130 of the Charities Act; and

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- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed By: *Sunil Shah*

Dated: 7<sup>th</sup> August 2017

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STATEMENT OF FINANCIAL ACTIVITIES

Year ended 31st August 2016

|  | 2015/16          | 2014/15           |
|--|------------------|-------------------|
| <b>INCOME AND EXPENDITURE</b>                          |                  |                   |
| <b>Incoming Resources</b>                              |                  |                   |
| Donations received (3)                                 | 329,741          | 259,144           |
| Tax Repaid on Gift Aid                                 | 29,459           | 22,280            |
| Interest Received                                      | 50               | 47                |
| Other Income   | 60               | 60                |
| <b>Total incoming resources</b>                        | <b>£ 359,310</b> | <b>£317,531</b>   |
| <b>Resources Expended</b>                              |                  |                   |
| Repairs and Maintenance                                | 17,662           | 30,950            |
| Rentals  | 16,675           | 22,518            |
| Gas and Electricity                                    | 35,107           | 36,783            |
| Office, Inc. Telephone                                 | 6,215            | 5,741             |
| Cleaning   | 9,405            | 10,644            |
| Personnel Allowances                                   | 814              | 6,482             |
| Water and Sewerage & Waste Disposal                    | 523              | 810               |
| Equipment Purchases                                    | 2,941            | 759               |
| Vehicle Costs  | 1,167            | 1,662             |
| Miscellaneous  | 6,643            | 3,358             |
| Depreciation   | 24,891           | 44,300            |
| Transfers to Watch Tower Society                       | 302,809          | 926,049           |
| <b>Total resources expended</b>                        | <b>£ 424,852</b> | <b>£1,090,057</b> |
| <b>Net Incoming (Outgoing) Resources</b>               | <b>-£65,542</b>  | <b>-£772,526</b>  |
| <b>Funds brought forward from previous year</b>        | 186,055          | 958,581           |
| <b>Funds carried forward at 31<sup>st</sup> August</b> | <b>£ 120,513</b> | <b>£ 186,055</b>  |

All the above activities result from continuing activities. All gains and losses recognised in the year are included above.

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**BALANCE SHEET**

At 31st August 2016

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|  | 2015/16                | 2014/5                 |
|--|------------------------|------------------------|
| <b>ASSETS</b>                                      |                        |                        |
| <b>FIXED ASSETS</b> (4)                            | <b>60,473</b>          | <b>85,364</b>          |
| <b>CURRENT ASSETS</b>                              |                        |                        |
| Lloyds TSB Bank Account                            | 55,137                 | 100,287                |
| Petty Cash   | 350                    | 350                    |
| Debtors  | 9,303                  | 6,804                  |
|  | 64,790                 | 107,441                |
| Creditors: Amounts falling due within one year (5) | 4,750                  | 6,750                  |
| <b>NET CURRENT ASSETS</b>                          | <b>£60,040</b>         | <b>£100,691</b>        |
| <b>NET ASSETS</b>                                  | <b><u>£120,513</u></b> | <b><u>£186,055</u></b> |
| <b>REPRESENTED BY</b>                              |                        |                        |
| Unrestricted Fund                                  | <b><u>£120,513</u></b> | <b><u>£186,055</u></b> |

The Financial Statements on pages 8,9 were approved by the Trustees on December 7th 2015 and signed on their behalf by:

J M Isted  
*Chairman*

3<sup>rd</sup> January 2017

# THE NORTH LONDON ASSEMBLY HALL OF JEHOVAH'S WITNESSES

## NOTES TO THE ACCOUNTS

Year ended 31st August 2015

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### 1. ACCOUNTING POLICIES

- (a) The accounts are prepared on the historical cost accounting convention. The accounts are in accordance with applicable accounting standards, the Charities SORP 2005 (Accounting and Reporting by Charities) and comply with the Charities Act 2011.
- (b) The accounts have been prepared on an accruals basis where applicable. Income from donations and interest income are included when received. Irrecoverable VAT is charged to the SOFA as incurred.
- (c) The Charity currently has no restricted funds. If a donor specifies that monies are to be used for a specific purpose, they will be included in a restricted fund.
- (d) All assets costing more than £500 are capitalised. Depreciation is charged on a straight line basis as follows:

Buildings – 50 years

Plant and Machinery – 15 years

Carpets, Furniture and Fittings – 10 years

Vehicles – 7 years

### 2. TAXATION

The assembly hall is a registered charity and is exempt from taxation on its income and gains where they are applied to charitable purposes.

### 3. DONATIONS

The donation regime for the Assembly Hall now includes funds for future development of the Assembly Hall and other related purposes which are forwarded to the Watch Tower Society, whom have assumed responsibility for such developments. During 2015-6 these transfers amounted to £302,809.

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4. TANGIBLE FIXED ASSETS

|                                 | Buildings | Plant and Machinery | Carpets and Fittings | Vehicles | Total     |
|---------------------------------|-----------|---------------------|----------------------|----------|-----------|
| <b>Cost</b>                     |           |                     |                      |          |           |
| As at 1.9.15                    | -         | 684,405             | 366,946              | 19,273   | 1,070,604 |
| Additions                       | -         | -                   | -                    | -        | -         |
| Disposals                       | -         | -                   | -                    | -        | -         |
| As at 31.8.16                   | -         | 684,460             | 366,871              | 19,273   | 1,070,624 |
| <b>Accumulated Depreciation</b> |           |                     |                      |          |           |
| As at 1.9.15                    | -         | 661,931             | 312,728              | 10,601   | 985,260   |
| Charged during year             | -         | 9,000               | 14,591               | 1,300    | 24,891    |
| Disposals                       | -         | -                   | -                    | -        | -         |
| As at 31.8.16                   | -         | 670,931             | 327,319              | 11,901   | 1,010,151 |
| <b>Net Book Value</b>           |           |                     |                      |          |           |
| As at 1.9.15                    | -         | 22,474              | 54,218               | 8,672    | 84,364    |
| As at 31.8.16                   | -         | 13,474              | 39,627               | 7,372    | 60,473    |

5. CREDITORS DUE WITHIN ONE YEAR

This figure represents the loans acquired as part of a charity merger,

6. TRUSTEE REMUNERATION AND EXPENSES

The Trustees confirm that they have received no remuneration whatsoever, including expenses, from the charity.