

Independent Examiner's Report to the Trustees of 'The Aylesbury Congregation of Jehovah's Witnesses' Trust

I report on the accounts of the Trust for the year ended 31 March 2010.

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 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43(3)(a) of the 1993 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the 1993 Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

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 41 of the 1993 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Acthave 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.

SJ Griffiths

**Seymour Griffiths
FCCA CTA
9 Kingsbury Gardens, DUNSTABLE, LU5 4PX**

24 January 2010

The Aylesbury Congregation of Jehovah's Witnesses

HMRC Tax Ref: XN62343 - Registered Charity: 260984

Annual Receipts and Payments Account - Year ended 31 March 2010

RECEIPTS

(Voluntary Sources)

Congregation Contributions	23,054.37
Tax Repayment	
Congregation Gift Aid	<u>16,535.00</u>

(Income from Assets)

Interest from investments (Accrued and added to investment)	<u></u>
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(Misc receipts)

Deposit returned (106), Petty cash returned, funds returned lights	14,015.00
Other - Loan from WTS	<u>131,500.00</u>

TOTAL RECEIPTS

PAYMENTS

(Direct Charitable Expenditure)

Donation to IBSA/WTS (Associated Registered Charities)	1,817.00
Other Donations	

(Other Expenditure)

Kingdom Hall Operation & Maintenance	5,389.42
Circuit and Visiting Minister Expenses	200.00

(Payment for Investment and Other Assets)

Equipment purchased for Kingdom Hall	1,015.27
Purchase of Land/Buildings in Connection with Place of Worship	218,051.66

(Misc payments)

Other - Convention Coach	1,335.00
Other - loan repayment to society	<u>4,200.00</u>

TOTAL PAYMENTS

Net receipts (expense) for the year	-46,903.98
Bank and cash balance at April 1 2009	86,036.73
Bank and cash balance at March 31 2010	39,132.75

Signed
Barry Burke

Secretary for the trustees of the Aylesbury Congregation of Jehovah's Witnesses

39,589.37

0.00

145,515.00

185,104.37

232,008.35

AYLESBURY CONGREGATION OF JEHOVAH'S WITNESSES
Charity No 260984

1. Aylesbury Congregation of Jehovah's Witnesses
2. Annual Report For The Year Ending 31st March 2010

Reference and Administrative Details

3. Registered Charity No. 260984

4. The registered address of the congregation is The Prebendal Farm Community Centre, Fowler Road, Aylesbury, Bucks.

5. On the date this report was approved, the congregation was administered by the following trustees:

Chairman:	Mervyn Cagney
Secretary:	Barry Burke
Other Trustees:	Philip Carter; David Cook; David Griffiths; Simon Shreeve; James Reid; Sam Williams Richard West;, David Blann, Ron Woodhouse, Terry Underwood, Nigel Baxter

6. The Kingdom Hall at Ashbourne end, Aylesbury, HP21 8BE, is held in trust for the congregation by The Kingdom Hall Trust.

Structure, Governance and Management

7. The congregation is an unincorporated association constituted by Memorandum of Constitution dated 29th May 1997 ("the Constitution"). The congregation's affiliated with Watch Tower Bible and Tract Society of Britain (the Society).

New Trustees are selected by the existing trustees from among congregation members, and are duly appointed pursuant to the constitution.

The affairs of the congregation are managed by the trustees who as members of the charity work closely together and meetings are called whenever required, but at least three times a year. All major decisions are made by formal resolutions at meetings of the congregation members as provided for in the Constitution.

The trustees and other persons engaged in the activities of the congregation have done so on a voluntary unpaid basis.

Objectives, Activities and Public Benefit

8. The Constitution restricts the operation of the congregation and the use of its assets to religious purposes. It defines the objects of the

congregation as “the practice and advancement of Christianity founded on the Holy Bible, including the preaching of the good news of God’s Kingdom by Jesus Christ within the Congregation Area and the holding of meetings for public Christian worship”. For this purpose the congregation undertakes the following activities: Holding and arranging meetings for public religious worship; Teaching of the Bible and the gospel of Christ at these public meetings; Teaching and preaching the gospel to the public within the congregation area; Distribution of Bibles and other religious literature to the public in the congregation area.

These meetings are provided, and ministry engaged in, without charge to adherents or the general public. Both provide opportunities for fellowship along with the praise and worship of God. They serve to advance religious education among both Christians and the wider public by providing training in reading, teaching and applying the Bible. Further, through the teaching of principles of Christian living, which include respect for secular, persons, and property, and the maintenance of personal morality and family values, individuals are aided to change their lives in harmony with such principles. This affords those who follow the teachings of Jesus an improved Moral climate, better marital, employer-employee, and social relationships, and greater happiness and contentment.

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

Achievements, Performance and Financial Review

9. The congregation is primarily funded by voluntary donations made by congregation members and others, supplemented by bank interest. Throughout the year such funds have been used to provide facilities for the holding of regular weekly meetings for worship and Bible study. Donations have also been donated to the Society (and to other duly constituted congregation) to assist them in carrying out their related religious purposes.

10. Of particular significance in the financial affairs of the congregation was

- a) Society's Kingdom Hall Assistance Arrangement £360.00
- b) Zurich Municipal Community Risks Policy – Indemnity of £5,000,000.00
- Policy premium £225.00 pa
- c) Expenditure for sound equipment and stationery - £1015.27
- d) Kingdom hall operation and maintenance £ 5389.42
- e) Donations approved by Congregation resolution as follows:

International Bible Students Association - £30.00 per month

Society's World-wide Work Fund £15.00 per month

Society's Kingdom Hall Fund - £15.00 per month

Society Missionary Convention fund- £20.00 per month until april 2010

Contribution to the C/O car fund £360.00

Contribution to the C/O Flat £357.00
- f) Kingdom Hall Building Project expenses - £219,386.66
- g) Loan from society - £131,500.00
- h) Loan repayment - £4,200.00

11. The charity has a consistent income base, through donations from congregation members, some of which is by tax-effective means. Based on the income, we can plan confidently with relatively small reserves. The policy on reserves is to ensure that we have free reserves on hand, not designated for specific purposes or otherwise committed, equivalent to not less than 3 months working expenditure. At the year-end, the free reserves were roughly equal to 20 months working expenditure.

12. These funds are held to finance the future activities of the congregation. There is also a sum of £10,000 in the current account, which is set aside for the construction of the external lighting.

13. Approved by the trustees of the charity on 6th June 2010 and signed on its behalf by:

Signed

Chairman

Secretary