

THE HAROLD HILL CONGREGATION OF JEHOVAH'S WITNESSES

Inland Revenue Tax Reference No: XN40825

Registered Charity No: 1066046

ANNUAL RECEIPTS AND PAYMENTS ACCOUNT: YEAR TO MARCH 31, 2014

RECEIPTS:	Current Year	Previous Year
(Voluntary Sources)		
Congregation Contributions (inc Romford Congregation donation)	£5,788.76	£5,710.62
Tax Repayment	£623.27	£486.51
Congregation Small Cash (Gift Aid)	£1,779.91	
Congregation Gift Aid	£2,669.00	£2,556.00
Legacies	£40,000.00	
Sub Total:	£50,860.94	£8,753.13
(Income From Assets)		
Interest from Investments		
Rents from Property		
Sub Total:	£0.00	£0.00
(Misc Receipts)		
Proceeds from sale of assets		
Loans Received		
Other (See Nov & Jan accounts)	£70.15	
Sub-Total:	£70.15	£0.00
Total Receipts:	£50,931.09	£8,753.13
PAYMENTS:		
(Direct Charitable Expenditure)		
Donation to IBSA/Watchtower Society (Associated Registered Charities)	£255.00	£645.00
Other Donations (eg:Pioneer Ministers School, Circuit Funds)	£360.00	£360.00
(Other Expenditure)		
Kingdom Hall Operation & Maintenance	£4,126.62	£4,791.94
Circuit & Visiting Minister Expenses	£96.08	£150.00
(Payments For Investment &Other Assets)		
Long Term Investments (Tied up for a year)		
Equipment Purchased for Kingdom Hall		
Purchase of Land/Buildings in Connection with Place of Worship		
(Misc Payments)		
Loan Repayment to the Society re Kingdom Hall Building		
Other (Coach hire)	£1,990.15	£1,035.00
Total Payments:	£6,827.85	£6,981.94
Net Receipts (expense) for the year	£44,103.24	£1,771.19
Bank & Cash balances at April 1, 2013	£4,072.27	£2,301.08
Bank & Cash balances at March 31, 2014	£48,175.51	£4,072.27

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STATEMENT OF ASSETS & LIABILITIES AT MARCH 31, 2014

<u>Cash Assets</u>	<u>Current Year</u>	<u>Previous Year</u>
Bank & Cash Balances		
Bank Current Account	£5,475.51	£4,072.27
Bank No.2 Account	£7,700.00	£0.00
On Deposit with Watchtower Society	£35,000.00	£0.00
Total: Agrees with March 31 balance on annual account	£48,175.51	£4,072.27
Other:	£0.00	£0.00
 <u>Liabilities</u>		
Due for immediate payment	£0.00	£0.00
Loans (Repayment within one year on request)	£0.00	£0.00
Future and Contingent	£0.00	£0.00
Loan re construction/renovation of place of worship (Footnote A)	£0.00	£0.00
 <u>Other Assets</u>		
Long Term Investments (tied up for a year or more)	£0.00	£0.00
Held for Functional use by Charity	£0.00	£0.00
Place of worship (Footnote B)	£125,000.00	£125,000.00
Furniture and other contents of place of worship (Footnote C)	£20,000.00	£20,000.00

Footnotes:

A	Loan:	
B	Registered Place of Worship:	Kingdom Hall, Trowbridge Road, Harold Hill, Romford,
	See note below **1	Essex, RM3 8YW.
C	Contents:	Shown at cost. Condition of contents good.

****1** New build: October 2000 Shown at construction cost. Date of aquisition: 1958
Property Leasehold. Lease expires: 2038 (80 years). Annual lease payment: £10.00
Condition of property: New building in October 2000 (Society standard L2).

ANNUAL REPORT

1. CHARITY: THE HAROLD HILL CONGREGATION OF JEHOVAH'S WITNESSES.
2. ANNUAL REPORT FOR THE YEAR ENDING: 31st of march, 2014

Legal and Administrative Information

3. The Congregation is an unincorporated association now constituted by Memorandum of Constitution dated 29th of May 1997 ('the Constitution').
4. Registered Charity Number 1066046.
5. The Congregation has during the year been administered by the following Trustees, being elders of the Congregation duly appointed pursuant to the Constitution:

Chairman: Brother Peter Fardell Secretary: Brother David Boland

Other Trustees: Brothers Sean Boland, Bernard Hitchen, Alan Lloyd,
Robert Miles, David Parker and Franklin Parr.

6. The registered address of the Congregation is
The Kingdom Hall, Trowbridge Road, Harold Hill, Romford, Essex, RM3 8YW.
7. The Congregation's bank is Barclays Bank, Barking, Essex.
8. At the end of the year there were 80 congregation members. (Baptized, active publishers)
9. The Congregation is within the Essex No.2 circuit of Jehovah's Witnesses.

Objects and Activities

10. The Constitution restricts the operation of the Congregation to religious purposes and limits the use of its assets to such purposes: It defines the objects of the congregation as 'the practice and advancement of Christianity founded on the Holy Bible'. For this purpose the Congregation is organised on the basis of scriptural precedent and as otherwise recommended by the Watchtower Bible and Tract Society of Britain ('the Society') with which the Congregation is affiliated.

During the year the Congregation has achieved its objects and continued to pursue its purposes by holding regular twice-weekly meetings for the public worship of God and Bible study. Further, most congregation members 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.

Governance

11. 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 congregation members as provided for in the constitution. The Trustees and all other persons engaged in activities of the Congregation have done so on an entirely voluntary unpaid basis.

Review of the Year and Financial Developments

12. The Congregation is funded by voluntary donations made by congregation members and others, supplemented by income from investments. Further, it is confirmed that the congregation's accounts comply with the Constitution and with the relevant statutory requirements. An external audit may be required this year because a legacy of £40,000.00 caused our income to surpass the £25,000 threshold where current charity law requires that an external audit be carried out.

Throughout the year such funds have been used to provide facilities for holding of the regular weekly meetings for worship and Bible Study. Donations have been made by congregation members towards the cost of circuit assemblies and other conventions held during the year. Funds have also been donated to the Society (and to other duly constituted congregations) to assist them in carrying out their related religious purposes. From January 2014 the Romford Congregation began to use the Kingdom Hall to hold their meetings on a regular basis and made a donation of £3,600.00 to cover the increased operating and maintenance costs resulting from the extra use of the building during the next year. A second account was set up to care for operation and maintenance of the building.

ANNUAL REPORT

Review of the Year and Financial Developments (continued)

The Annual Assets and Liabilities Statement at 31/3/2014 confirms the cash assets of the Congregation were as follows:

Funds	Cash on Deposit:	£0:00
	Cash in Current Account:	£5,475.51
	Special Funds: (2nd account)	£7,700:00
	Money Loaned to Associated Charities:	£35,000:00

13. The voluntary contributions of the members have covered the Kingdom Hall maintenance and operation expenses and allowed for the donation, by resolution, of the amounts shown below to associated charities in support of our aims set forth in the Constitution. The remaining funds continue to be held for the purposes of financing the future activities of the Congregation, including improvements & maintenance for the purpose of holding meetings for worship and Bible study.

14. Property: Kingdom Hall, Trowbridge Road, Harold Hill, Romford, Essex, RM3 8YW
held in trust for the Congregation by The Kingdom Hall Trust.

15. Of particular significance in the financial affairs of the Congregation during the year was:

- The contribution of £615:00 approved by Congregation resolutions for the charitable work of associated charities. (Worldwide work, Jah-Jireh Homes, Circuit and District assemblies and expenses)
- The receipt of £623.27 in August, 2013 from the Inland Revenue as a tax rebate from Gift Aid contributions.
- A legacy of £40,000 was received in November, 2013, of which £35,000.00 was loaned to the Watchtower, Bible & Tract Society of Britain.

Finally in all respects the Congregation continues to co-operate closely with other duly constituted congregations within the Circuit and with the Society for the common purpose of advancing Christianity by preaching the good news of God's Kingdom by Jesus Christ.

Internal Controls:

16. 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 result is announced to the congregation.

Investment Policy:

17. 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:

18. The Charity has a consistent income base, through donations from congregation members, some of which is by tax-effective means. Based on this income, we can plan confidently with relatively small reserves. 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 three months working expenditure. At the year-end, the free reserves comfortably exceed this minimum requirement. For 2013-14: Expenses - £647/month. Income - £522/month average.


Risk Management:


19. 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.

20. Approved by the Trustees of the charity and signed on its behalf by:

Date: 2/11/2014

Signed:



(Chairman)


(Secretary)

Independent examiner's report to the trustees of Harold Hill Congregation of Jehovah's Witnesses

I report on the accounts of the Trust for the year ended 31 March 2014, which are set out on pages 1 and 2.

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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- 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 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 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 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

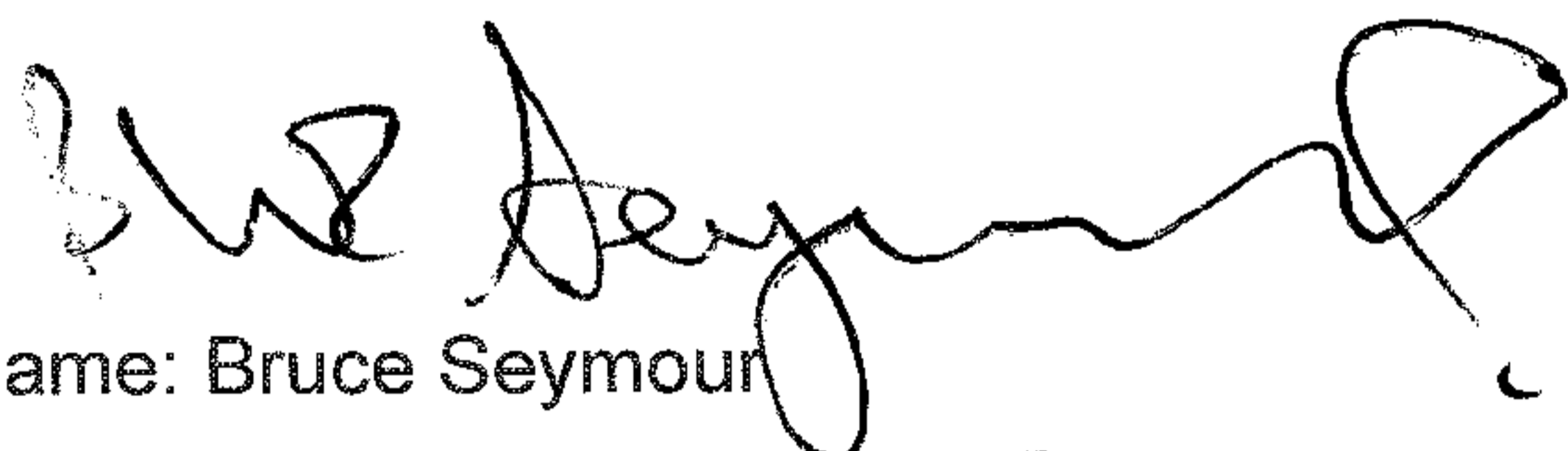
In connection with my examination, no matter has come to my attention:

(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 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.



Name: Bruce Seymour
Retired trust manager and TEP

183 Hatch Road, Pilgrims Hatch, Brentwood, Essex, CM15 9QN

10 January 2015