

Bexhill Little Common Congregation of Jehovah's Witnesses
(Including Operating Committee Accounts)

Inland Revenue **XN30881**
Reg Charity No. **1065957**

Annual Statement of Assets and Liabilities As at March 31 2011

	Current Year	Previous Year
Cash Assets		
Bank Current Account	£109,301.95	£1,411.00
Bank Deposit Account	£25.00	
Cash Not Banked	£270.50	£70.00
Total	£109,597.45	£1,481.00
Liabilities	£0.00	£424.00
(e.g. Utilities)		
Loans	£0.00	£0.00
Other Assets		
Place of Worship *	£500,000.00	£104,373.00
(Inc chairs fixtures/ fittings sound system)	£30,000.00	

* Address Kingdom Hall 12 Terminus Road Bexhill On Sea

Annual Receipts and Payments Accounts

Report Year to March 31 2011

Receipts

	Current Year	Previous Year
Voluntary Sources		
Congregation Contributions general	940.7	£2,635.00
Donation from Pebsham Congregation	1250	£1,425.00
Tax Claim	1192.27	£3,489.00
Congregation Gift Aid	6567	£1,682.00
Legacies	39701.96	£2,000.00
Donations for Hall Build Project	4953.75	
Interest	953.28	
Other coach	1196	£11,001.00
Total	£56,754.96	£22,232.00

Payments

		£696.00
Donation to IBSA/ Watch Tower Society	£1,256.00	£1,303.00
Misc, surveying costs, printer	£819.00	
Other Expenditure coach	£1,275.00	
Kingdom Hall operation and Maintenance	£2,672.97	£2,754.00
Circuit Overseer Expenses	£607.00	£387.00
investments		
Payments in connection with Purchase of Land in connection with rebuilding place of worship		£2,000.00
Printing costs	£50.00	
		£3,200.00
Total	£6,679.97	£10,340.00

Bank and Cash Balances April 1 2010	59522.46	£1,458.00
Bank and Cash Balances March 31 2011	£109,597.45	£1,482.00

Independent Examiners report

Independent examiners report for the trustees of “ Bexhill-on-Sea, Little Common Congregation of Jehovah’s Witnesses.”

Registered Charity Number: 1065957

Report for the financial year ending Mar 31st 2011.

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 of the 1993 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission 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 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 41 of the 1993 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 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.

Examiners report prepared by Mark Partridge. A member of the “Little Common,” congregation but not one of the trustees and not involved with the day to day accounting process. This gives me a good grasp of the aims and objectives of the organization and a vested interest in checking that the accounts are accurate and everything thing has taken place decently and by arrangement.

25 Deans Drive, Bexhill-on-Sea, East Sussex, TN39 4DE.

January 18, 2012

Working Papers for Examiners report Mar 2011

These working papers are to show that all the directions outlined on the charities commission website for the undertaking of an examiners report have been followed.

Direction 1 Examination and accounting Thresholds.

Income for the year £56,754.96
Assets £639,000.

As the income is over £25,000 and less than £250,000 and assets are less than 3.26 million a independent examiners report is required but not a full Audit.

Direction 2 Documentation

The years accounts in full were made available to me, which included all the relevant receipts or resolutions to confirm that a payment or receipt was authorised.

Also included were the Kingdom Hall operating account details so that a full picture of the financial activities of the congregation was clearly seen.

Direction 3 Understanding the charity.

As a member of the congregation, I'm well aware of the aims, objectives, structure and activities of the organisation. As this is the case I also want to make sure that the accounts are accurate, truthful and up to date.

Direction 4 Accounting records.

All the records that I have received have been up to date and in order and have been made readily available to me so that I can get an overall view of all the ins and outs during the year. Nothing shows up as needing further investigation, all monthly account sheets were checked and added up to check for errors. No errors found.

The only issue found was that some money received came straight to the bank rather than the boxes at the back of the hall, this money was not recorded on the end of month report to the cong but was included on the day to day running sheet, this caused a bit of confusion at first but after discussing it with one of the trustees it soon made sense.

Direction 5 Comparison with Accounting records

Each months accounts sheet were checked and all ins and outs were checked with the bank statements to check the money followed the same path as recorded on accounts sheet. The accounts are a true recording of the activity in and out of the account.

Direction 6 Analytical Procedures

Obviously the amounts and frequency of transactions is much higher than previous years, which is why this review is needed in the first place.

There are much larger sums of money being contributed and a number of legacies and matured investments to consider.

These are accounted for in the monthly accounts and can be easily explained by the extra cost and investment needed to construct a new Kingdom Hall, (Place of worship).

All the extra investment and income for a new hall is in line with the aims, needs and objectives of the expanding organisation.

Throughout the whole examination nothing has come to light that I feel needs reporting to the charities commission for further investigation.

CHARITY: BEXHILL-ON-SEA LITTLE COMMON Congregation of Jehovah's Witnesses

ANNUAL REPORT FOR YEAR ENDING 31st March 2011

Legal and Administrative Information

The congregation is an unincorporated association now constituted by a Memorandum of Constitution dated 29th May 1997 ('the Constitution').

Registered Charity Number 1065957

The Congregation has during the year been administered by the following Trustees, being elders of the Congregation duly appointed pursuant to the Constitution:-

Chairman	Wilfred Reay
Secretary	Alan Theobald
Other Trustees	Phillip Clark, Laurence Dash, Ray Kingston, John Wadeson Brandon Theobald, Joe Wadeson, Jason Boyd and Bob Bird.

The registered address of the Congregation is The Kingdom Hall, 12 Terminals Road, Bexhill-on-Sea TN39 3LP

The Congregation's Bank is Lloyds TSB Bank plc of 121 High Street TONBRIDGE TN9 1DB.

At the end of the year there were 86 congregation members.

The Congregation is within the Sussex No. 2 Circuit of Jehovah's Witnesses.

Objects and Activities

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 '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') and 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

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 resolution at meetings of congregation members as provided for in the constitution.

The Trustees and all other persons engaged in the activities of the Congregation have done so on an entirely voluntary unpaid basis.

Review of Year and Financial Developments

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.

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 been made by congregation members towards the cost of circuit assemblies and other conventions held during the year. Funds have been donated to the Society (and to other duly constituted congregations) to assist them in carrying out their related religious purposes.

The Annual Assets and Liabilities Statement at 31st March 2011 confirms the cash assets of the Congregation were as follows:-

Funds	Cash in Current Account	£109,281.83
	Cash on Long Term Deposit	£25.00

These funds are held for the purposes of financing the future activities of the Congregation, including the acquisition and improvement of accommodation for the holding of meetings for worship and Bible Study.

Property: Kingdom Hall, 12 Terminus Road Bexhill-on-Sea TN39 3LP held in trust for the congregation by The Kingdom Hall Trust

Of particular significance in the financial affairs of the Congregation during the year were contribution of £1,381.00 approved by Congregation resolutions which were made for the charitable work of associated Charities.

Finally in all respects the congregation continues to co-operate closely with the other duly constituted congregations with 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

Proper controls and procedures are adhered to, so that 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

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.

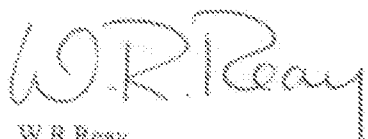
Reserves Policy

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 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 1 years working expenditure.

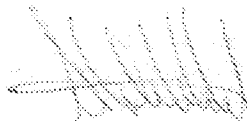
Risk Management

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.

Approved by the Trustees of the charity on 14th August 2011 and signed on its behalf by:



W R Reay
Chairman



A Theobald
Secretary