

The Brecon Congregation of Jehovah's Witnesses

Inland Revenue Tax Reference No. XN70634

Registered Charity No. 1065400

Annual Receipts and Payments Account: Year to March 31 2013

Receipts

Voluntary Sources

Congregation Contributions	£3,838.18
Tax Repayment	£12,172.21
Congregation Gift Aid	£46,407.15

Total Receipts: £62,417.54

Payments

Direct Charitable Expenditure	
Donation to IBSA/Watch Tower Society	£360.00
Other donations by resolution	£1,007.80

Other Expenditure	
Kingdom Hall Operation and Maintenance	£4,187.22
Circuit and Visiting Minister Expenses	£400.00

Total Payments: £5,955.02

Net receipts (expense) for the year £56,462.52

End of Year Deposited and Cash Balances

Bank and cash balances at March 31 2013	£3,999.36
On loan with Branch Office at March 31 2013	£185,000.00

Total funds at March 31 2013 £188,999.36

Signed _____

Date 25 May 2013

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

Martyn R. Lamb
38 Bryn Road
Markham
BLACKWOOD NP12 0QB
Tel: 01495 228289
Mobile: 07887 503273
Email: martyn@lamsie.net

The Trustees of Brecon Congregation of Jehovah's Witnesses
c/o Mr. Graham Free
Ffynnonau Flat
Penlan
BRECON
Powys LD3 9SP

Dear Sirs

Independent Examiner's Report to the Trustees of Brecon Congregation of Jehovah's Witnesses

I report on the accounts of the Charity for the year ended 31st March 2013 (enclosed). The charity is registered with the Charity Commission with charity number 1065400.

Respective Responsibilities of the 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;
- to follow procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Prior to completing the report, I considered my competence as an Independent Examiner. I have worked within the Corporate Banking Division of RBS Group since 2005, carrying out various roles within Business Banking, including Business Manager for the Brecon Beacons area. During this time, I have regularly examined accounts for both small businesses and unincorporated bodies. I am familiar with charitable constitutions and their rules. I currently work within the Transformation and Delivery Department in the Business & Commercial Chief Operating Office.

In relation to the specific charity concerned, I am familiar with the rules and accounting practices adopted by the organization and act as Trustee to a similarly constituted charity with associated aims and activities.

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:
 - a. to keep accounting records in accordance with section 130 of the 2011 Act; and
 - b. to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached.

Yours faithfully



Martyn R. Lamb

1. Brecon Congregation of Jehovah's Witnesses
2. Annual Report for the year ending 31 March 2013

Reference and Administrative Details

3. Registered Charity No. 1065400
4. The Registered Address of the congregation is Ffynnonau Flat, Penlan, Brecon, Powys, LD3 9SP
5. On the date this report was approved, the congregation was administered by the following trustees:

Chairman: Graham Free Secretary: Mark Waldron
Other Trustees: Steven Goddard, Andrew Pinder, Ralph Goddard, Geoffrey Waldron, John Powell, Andrew Baines, Alun Powell, Jack Boyce and Isaac De La Higuera.
6. At present the congregation does not own its own Kingdom Hall but rents suitable accommodation within Brecon town

Structure, Governance and Management

7. The congregation is an unincorporated association by Memorandum of Constitution dated 27 May 1997 ('the Constitution'). The congregation is 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 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 object 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 and arranging 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 authority, 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. 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 in the year. Funds have also been donated to the Society to assist them in carrying out their related religious purposes.
10. Of particular significance in the financial affairs of the Congregation during the year was the Contribution of £1,767.80 approved by Congregation resolution for the charitable work of associated Charities. (World Wide Work £360.00, Gwent #1 Circuit £498.00, Circuit Overseer expenses £400.00, Cardiff District Convention £100.00, Travelling Overseers Arrangement £156.00, 2014 International Convention £91.80 and Kingdom Hall Assistance Arrangement £162.00).
11. 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 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 8 months working expenditure.
12. These funds are held to finance the future activities of the congregation. There are no funds held subject to restrictions on their use, or set aside for a particular purpose.
13. Approved by the trustees on 26 May 2012 and signed on its behalf by