

Independent examiner's report to the trustees of Brighton South Congregation of Jehovah's Witnesses.

I report to the trustees on my examination of the accounts of the Brighton South Congregation of Jehovah's Witnesses for the year ended 31st March 2017.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- 2. the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: 

Name: S.D. ATKINSON.

Relevant professional qualification or membership of professional bodies (if any):

Address: 3, WINDSOR CLOSE, HAYWARDS HEATH SX RHIC 4QS

Date: 6th January 2018.

ANNUAL REPORT

BRIGHTON SOUTH CONGREGATION OF JEHOVAH'S WITNESSES

ANNUAL REPORT FOR THE YEAR ENDING 31st MARCH, 2017

Reference and Administrative Details

Registered Charity No. 254813

The registered address of the Congregation is The Kingdom Hall, 176-180 Warren Road, Woodingdean, Brighton, BN2 6DD.

On the date this report was approved, the Congregation was administered by the following Trustees:

Chairman:	John Taylor
Secretary:	Philip Warnett
Other Trustees:	Brian Coles
	Ron Early
	John King
	Geoffrey Knapp
	Peter Knapp
	Bharat Ram
	Stephen Rowllins
	David Taylor

The Kingdom Hall in Warren Road, Woodingdean, is held in trust for the Congregation by The Kingdom Hall Trust.

Structure, Governance and Management

The Congregation is an unincorporated association constituted by Memorandum of Constitution dated 29th May 1997 ('the Constitution') and as amended with effect from 1st October 2015 to change the name from Brighton East to Brighton South Congregation of Jehovah's Witnesses. The Congregation is affiliated with the 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

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 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

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 been made by Congregation members towards the cost of Circuit Assemblies held in 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.

Of particular significance in the financial affairs of the Congregation during the year was the donation of £5,740 to the Society for support of the Worldwide Work, and the Kingdom Hall and Assembly Hall Construction Worldwide Fund, and other costs of the Society. In addition £1,900 was donated towards the expenses of the Circuit, including Circuit Assemblies.

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 20 months working expenditure. These funds are held to finance the future activities of the Congregation, however it is the intention of the Trustees to recommend that the Congregation reduce the sum held following payment of all expenses associated with the refurbishment programme for the Kingdom Hall, down to the recommended level by making a further donation to the Kingdom Hall and Assembly Hall Construction Worldwide Fund.

There is a separate Operating & Maintenance Fund held on behalf of the Congregations that use the Kingdom Hall (Brighton South, Brighton North & Woodingdean) to which all 3 Congregations regularly contribute, specifically to cover the ongoing operating and maintenance costs and to fund any planned improvements. The balance on this fund at 31st March 2017 was £5875.

Approved by the Trustees of the charity on 15th May 2017 and signed on its behalf by:

Signed: _____
Chairman

Secretary

THE BRIGHTON SOUTH CONGREGATION OF JEHOVAH'S WITNESSES

Inland Revenue Tax Reference No. XN/67238

Registered Charity No. 254813

ANNUAL RECEIPTS AND PAYMENTS ACCOUNT: YEAR TO MARCH 31, 2017 (Including transactions of the Kingdom Hall Operating Committee Account)

<u>RECEIPTS:</u>		<i>Previous Year</i>
(Voluntary Sources)		
Congregation Contributions	£ 4,569.91	£12,879.29
Tax Repayment	£ 1,293.15	£ 1,254.49
Congregation Gift Aid	£ 3,675.00	£ 3,255.00
Legacies	£22,548.70	£ -
Sub-total:	<u>£32,086.76</u>	<u>£17,388.78</u>
(Income from Assets)		
Interest from Investments	£ 0.20	£ 0.15
Rents from Property	£ -	£ -
Sub-total	<u>£ 0.20</u>	<u>£ 0.15</u>
(Misc Receipts)		
Proceeds from sale of assets	£ 1,365.00	£ -
Loans received	£ -	£ -
Operation & Maintenance Contributions from other Congregations	£ 5,700.00	£ 7,200.00
Other (transfer from Operating Fund for purchase of equipment)	£ 1,227.00	£ -
Sub-total	<u>£ 8,292.00</u>	<u>£ 7,200.00</u>
Total Receipts:	<u>£40,378.96</u>	<u>£24,588.93</u>
 <u>PAYMENTS:</u>		
(Direct Charitable Expenditure)		
Donation to IBSA/Watch Tower Society (Associated Registered Charities)	£ 5,740.00	£21,050.00
Other Donations (e.g. Circuit Funds, Surrey Assembly Hall)	£ 1,900.00	£ 1,000.00
Donations to another Congregation (Pioneer School)	£ -	£ 90.00
(Other Expenditure)		
Kingdom Hall Operation and Maintenance	£ 6,966.59	£ 8,808.95
Circuit and Visiting Minister Expenses	£ 305.00	£ 450.00
(Payments for Investment and Other Assets)		
Long term investments (tied up for a year)	£ -	£ -
Equipment purchased for Kingdom Hall	£ 4,353.99	£ -
Purchase of Land/Buildings in Connection with Place of Worship	£ -	£ -
(Misc Payments)		
Loan repayments to the Society re Kingdom Hall Building	£ -	£ -
Printing	£ 57.00	£ 10.00
Other (hire of coach/ minibus for Convention)	£ 269.00	£ 350.00
Total Payments:	<u>£19,591.58</u>	<u>£31,758.95</u>
Net receipts (deficit) for the year	£20,787.38	(£ 7,170.02)
Bank and cash balances at April 1, 2016	£ 6,877.64	£14,047.66
Bank and cash balances at March 31, 2017	£27,665.02	£ 6,877.64

Signed: _____ **Date:** 15th May 2017
Secretary for the Trustees of the Brighton South Congregation of Jehovah's Witnesses