

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

I report on the accounts of the charity for the year ended 31st March 2015 which are set out on pages 2 to 3.

Respective responsibilities of trustees & 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 the 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.

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 those 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 requested 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

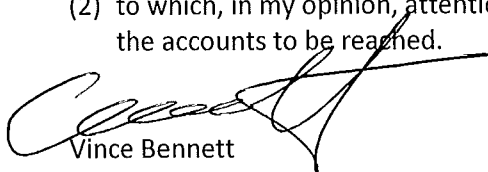
In connection with my examination, no matter has come to my attention:

(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.



Vince Bennett
ACIB

32 Hodder Way, Poulton Le Fylde, FY6 8AQ

27/8/15



Charity Name
Carleton Congregation of Jehovah's Witnesses

No (if any)
 1066258

CC16a

Receipts and payments accounts

For the period from **01/04/2014** To **31/03/2015**

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donations from Carleton Congregation	6,384	-	-	6,384	3,685
Interest from Investments	-	-	-	-	-
Gift Aid	1,302	-	-	1,302	1,016
Gift Aid Small Donations Scheme	3,486	-	-	3,486	2,975
Tax Repayment (from Gift Aid)	1,380	-	-	1,380	-
RBC Refund	1,686	-	-	1,686	-
Convention coach monies	1,427	-	-	1,427	2,019
Utilities Refund (BT/UU)	-	-	-	-	77
Legacy	11,800	-	-	11,800	40,052
Sub total	27,465	-	-	27,465	49,824
A2 Asset and investment sales, etc.	-	-	-	-	-
Total receipts	27,465.00	-	-	27,465	49,824
A3 Payments					
Kingdom Hall Operation & Maintenance	3,753	-	-	3,753	3,363
Equipment purchased for Kingdom Hall	2,183	-	-	2,183	53
Circuit Overseers/Visiting Speaker expenses	235	-	-	235	350
Convention Coach Monies	1,534	-	-	1,534	1,875
Kingdom Hall Construction Donation	4,740	-	-	4,740	-
Cumbria 1B Contribution	1,000	-	-	1,000	-
Global Assitance Arrangement	228	-	-	228	-
Travelling Overseers Assist. Arrange.	222	-	-	222	-
RBC Balance Payments	-	-	-	-	3,000
Special Assemby Day Contribution	-	-	-	-	250
Kingdom Hall Assitance program	-	-	-	-	237
Circuit Accommodation	-	-	-	-	390
Loan repayment	-	-	-	-	5,375
Overpayment Worldwide Work	-	-	-	-	92
Sub total	13,895	-	-	13,895	14,985
Total payments	13,895	-	-	13,895	14,985
Net of receipts/(payments)	13,570	-	-	13,570	34,839
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	38,229	-	-	38,229	3,390
Cash funds this year end	51,799	-	-	51,799	38,229

[Signature]
 1 30/7/15

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Current Account	50,932	-	
	Deposit Account	23	-	-
	Cash not Banked	844	-	-
	Total cash funds	51,799	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK

	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets			-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	Kingdom Hall	Unrestricted	-	400,000
	Furniture & other contents - equipment etc	Unrestricted	-	72,000
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities				
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval

Annual charity report year end march 31st 2015

1. Charity : Carleton congregation of Jehovah's Witnesses
2. Annual report for year ending 31st March 2015

Reference and administrative details

3. Registered charity number 1065671
4. The registered address of the congregation is Carleton Kingdom Hall of Jehovah's Witnesses , 32 Station road , Poulton-le-Fylde
5. On the date this report was approved , the congregation was administered by the following trustees :-
Chairman ; bro Edward Ancell

Secretary ; Bro Bro Geoff Parkinson

Other trustees . , Bro Les Dunton , Bro Jason Dunton , , Bro Bro Stephen Delves , Bro Tom Kershaw , Bro Raymond Severns, Bro David Smith , Daron Taylor ,

6. The Kingdom Hall 32 Station Road , Poulton Le Fylde is held in trust for the congregation by the Kingdom hall Trust.

7. The congregation is an unincorporated association constituted by memorandum of constitution dated 16th May 1997 ("the constitution "). The congregation is affiliated with The Watchtower bible 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 3 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

8. OBJECTIVES, ACTIVITIES AND PUBLIC BENEFIT

The constitution restricts the operation of the congregation and the use of its assets for religious purposes . It defines the objectives 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 and 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 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.

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 and income from property.

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 also been donated to the Society to assist them in carrying out there related religious purposes .

10. Notable expenditure and receipts and donations this year were circuit accommodation £425.00

total Payments £13,895.11

total net receipts £13,569.40

Bank & Cash balances as of 1st April 2014 £38,229.29

Bank & Cash Balances as of march 31st 2015 £51,798.69

one unusually high receipt was the residue of Sis D Kotts will of **£11,800**
gift aid repayment. **£1379.41**

An accounting error (to date unresolved) **+£367.51**

RBC refund £1686.38

Equipment purchases for the Kingdom hall were as follows :-

projector **£820**

Computer & Printer for the Library **£330**

Projector screen and cabling **£284.25**

Computer desk & Chair **£333.60**

11. 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 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 this reserve was met.

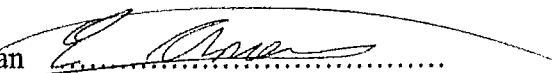
12. These funds are held for the purpose of financing the future activities of the congregation ,including the acquisition and improvement of accommodation for the holding of meetings for worship and bible study

..Approved by the Trustees ...date 4th June 2015.....

date of signing

and signed on its behalf by

chairman



secretary

