

1. Charity: CHARING, KENT CONGREGATION OF JEHOVAH'S WITNESSES

2. Annual Report for Year Ending 31st March 2012

Reference and Administrative Details

3. Registered Charity Number is **1067209**

4. The registered address of the Congregation is The Kingdom Hall, Church Lane, Harrietsham, Kent, ME17 1BG.

5. On the date this report was approved, the congregation was administered by the following trustees:

Chairman - Alan Pevy

Secretary - Darren Laurie

Other Trustees: David Swift, Alan Thurston, Simon Thurston, Richard Hay-Ellis, Michael Fisher, John Croad, Neil Blythe, John Wheeler

6. The Kingdom Hall in Church Lane, Harrietsham is held in trust for the congregation by The Kingdom Hall Trust.

Structure, Governance and Management

7. The Congregation is an unincorporated association now Constituted by Memorandum of Constitution dated 30th May 1997 ('the Constitution'). The Congregation is affiliated with Watch Tower Bible and Tract Society (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 all other persons engaged in the activities of the Congregation have done so an entirely 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 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 meeting for public Christian worship'. For this purpose the Congregation undertakes the following activities: Holding and arranging meetings for religious public 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 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, supplemented by bank interest. Throughout the year such funds have been used to provide facilities for the 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 to assist them in carrying out their related religious purposes.

10. Of particular significance in the financial affairs of the congregation was:

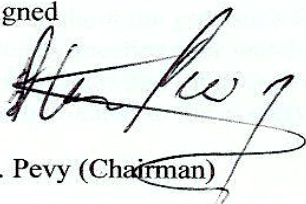
a) Kingdom Hall Refurbishment costs of £73,194, a tax (Gift Aid) repayment of £2123 and a legacy from the will of Queenie James of £15,000

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 5 months working expenditure

12. These funds are held to finance the future activities of the congregation. There is a separate Kingdom Hall refurbishment fund held as part of the Number 2 account, the balance of which at 31st March was £4679

13. Approved by the Trustees of the charity on **31st May 2012** and signed on its behalf by:

Signed



A. Pevy (Chairman)



D.S. Laurie (Secretary)

The Charing Congregation of Jehovah's Witnesses

Inland Revenue Tax Reference No. XN59818

Registered Charity No. 1067209

ANNUAL RECEIPTS AND PAYMENTS ACCOUNT: YEAR TO MARCH 31, _____ 2012

		Previous Year
<u>RECEIPTS:</u>		
(Voluntary Sources)		
Congregation Contributions	£36,602	£6,779
Tax Repayment	£2,123	£2,578
Congregation Deeds of Covenant	£0	£_____
Congregation Gift Aid	£5,040	£9,115
Legacies	£15,000	£1,000
Sub-total:	£58,765	£19,472
(Income from Assets)		
Interest from Investments	£_____	£_____
Rents from Property	£_____	£_____
Sub-total:	£0	£_____
(Misc Receipts)		
Proceeds from sale of assets	£_____	£_____
Loans received	£_____	£_____
Other (Loan repayment from Society)	£18,500	£0
Other (_____)	£0	£0
Sub-total:	£18,500	£0
Total Receipts:	£77,265	£19,472
<u>PAYMENTS:</u>		
(Direct Charitable Expenditure)		
Donation to IBSA/Watch Tower Society (Associated Registered Charities)	£1,800	£2,553
Other Donations (e.g. Pioneer School, Circuit Funds)	£1,218	£1,218
(Other Expenditure)		
Kingdom Hall Operation and Maintenance	£4,589	£3,779
Circuit and Visiting Minister Expenses	£170	£220
KH Refurb Project	£73,194	
(Payment for Investments and Other Assets)		
Long term investments (tied up for a year)	£_____	£_____
Equipment purchased for Kingdom Hall	£0	£0
Purchase of Land/Buildings in Connection with Place of Worship	£_____	£_____
(Misc Payments)		
Donation to Tenterden Cong (for use of KH during our project)	£250	£_____
Other (___ Coaches/Parking)	£400	£697
Other (___KH Asst Argmt_____)	£313	£12,500
Other (___Invite printing costs_____)	£241	£65
Total Payments:	£82,175	£21,032
Net receipts (expenses) for year	£4,910	£1,560
Bank & cash balances at April 1, _____ 2011	£11,433	£12,993
Bank & cash balances at March 31, _____ 2012	£6,523	£11,433

Signed  Date 31st May 2012

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

The Charing Congregation of Jehovah's Witnesses

Statement of Assets and Liabilities at March 31, _____ 2012

<u>Cash Assets</u>	Current Year	Previous Year
Bank and Cash Balances		
Bank Current Account	£6,523	£11,433
Bank Deposit Account	£_____	£_____
Cash not banked	£_____	£_____
Total: Agrees with March 31 balance on annual account	£6,523	£11,433
Loans to other congregations and Watch Tower Society	£0	£18,500
Other (_____)	£_____	£_____
<u>Liabilities</u>		
Due for immediate payment	£_____	£_____
Loans (Repayment within one year on request)	£_____	£_____
Future and contingent		
Loan re construction/renovation of place of worship (Footnote A)	£_____	£_____
<u>Other Assets</u>		
Long term investments (tied up for a year or more)	£_____	£_____
Held for Functional use by Charity		
Place of Worship (Footnote B)	£140,000	£140,000
Furniture and other contents of place of worship (Footnote C)	£25,000	£25,000

Footnotes

A Loan:

B Registered Place of Worship: Kingdom Hall, Church Lane, Harrietsham, Kent, ME17 1BG
 Shown as historic cost
 Date of Acquisition - Kingdom Hall + N E part car park 1981
 Date of Acquisition - S. West part car park 1991

C Contents:

180 chairs	£12,000
P A System	£6,000
Carpet	£4,000
Ancillary items	£3,000

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

I report on the accounts of the Trust for the Year ended 31st March 2012, which are set out on the attached pages.

Respective responsibilities of Trustees and Examiner

As the charity's trustees you are responsible for the preparation of the accounts: you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the general directions given by the Charity Commissioners under section 43 (7) (b) of the Act, 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 Commissioners. 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 I do not express an audit opinion on the view given by the accounts.

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 41 of the Act; and
 - b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 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.

Terence G. Aylward FAIA FMAAT
16 Long Shaw Close, Boughton Monchelsea, Kent, ME17 4GE
20th January 2013

