

# Chelmsford Chelmer Village Congregation of Jehovah's Witnesses

## Annual Report for the Year Ending 31<sup>st</sup> March 2014

### Legal and administrative information

1. The Congregation is an unincorporated association now constituted by Memorandum of Constitution dated 14<sup>th</sup> of May 1997 ("the Constitution").
2. The Congregation Charity Commission No is 1069151
3. During the year the Congregation has been administered by the following Trustees, being elders of the Congregation duly appointed pursuant to the Constitution:  
  
Chairman: Sunil Patel  
Secretary: Nick Carpenter  
Other Trustees: Jonathan Squirrell, Michael Roff, Wayne Bird, Chris Allen, Isaac Sanchez, Cornelius Nwachukwu, Delphin Sanchez and James Davis (appointed 9 February 2014).
4. The registered address of the Congregation is The Kingdom Hall, 87 Bradford Street, Chelmsford.
5. The Congregation's Bank is Lloyds Bank Plc, High Street, Chelmsford.
6. At the end of the year there were 108 Congregation members.
7. The Congregation is within the Hertfordshire No1 Circuit of Jehovah's Witnesses.

### Object and Activities

8. 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 "the practise and advancement of Christianity founded on the Holy Bible". For this purpose the Congregation is organized on the basis of scriptural precedent and as otherwise recommended by the Watchtower Bible & Tract Society of Britain ("the Society") with which the Congregation is affiliated.

During the year the Congregation has achieved its objects and continued to pursue its purpose 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 and disseminated the good news of God's Kingdom by Jesus Christ at every appropriate opportunity and throughout the Congregation area.

### Governance

9. The affairs of the Congregation are managed by the Trustees who as members of the Charity work closely together. 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 on an entirely voluntary, unpaid basis.

### **Review of Year and Financial Developments**

10. The Congregation is funded by voluntary donations made by Congregation members and others, and supplemented by income from investments. Further, it is confirmed that the Congregation's accounts comply with the Constitution and with relevant statutory requirements.

Throughout the year such funds have been used to provide facilities for the holding of the regular weekly meetings for worship and Bible study. Funds have been donated to the Society (and to other duly constituted congregations) to assist them in carrying out their related religious purposes.

In the year a site for a new Kingdom Hall was acquired at a cost of £263,477.16 inc costs. The site is in the process of being developed. Loans totalling £4000.00 were received from local individuals to assist with this purchase and these were outstanding at 31 March 2014.

The Annual Assets and Liabilities Statement at 31<sup>st</sup> March 2014 confirm the cash assets of the Congregation were as follows:

#### **Funds**

Cash in 'local' current accounts (general funds): £4336.41

Current Account Funds held in savings account with Society: £1.00

#### **Loans owed**

Local loans £4,000.00

11. The Funds are held for the purposes of financing the future activities of the Congregation including the development of accommodation for the holding of meetings for worship and Bible study.
12. Property - As stated above the congregation has acquired premises at 1 Broomfield Road, Chelmsford for future use as a Kingdom Hall and is in discussion with the Regional Building Committee of Jehovah's Witnesses regarding the proposed construction work.
13. Finally in all respects the Congregation continues to co-operate closely with the other duly constituted congregations within 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**

14. Proper controls and procedures are adhered to, so that the monthly financial reports accurately represent all transactions, are in balance and provide reasonable assurance that the assets 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**

15. 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.

### **Reserve Policy**

16. The Charity has a consistent income base through donations from the 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 to ensure that we have free reserves on hand, not designated for specific purposes or otherwise committed, equivalent to not less than three months working expenditure. At the year end, the free reserves were roughly equal to 6 months working expenditure.

### **Risk Management**

17. 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.
18. Approved by the Trustees of the Charity on June 4<sup>th</sup> 2014 and signed on its behalf by

Signed:

Chairman

Secretary

# Independent Examiner's Report on the Accounts

**Section A**

**Independent Examiner's Report**

Report to the trustees/members of

Charity Name: CHELMSFORD CHELMSER VILLAGE  
CONGREGATION OF JEHOVAH'S WITNESSES

On accounts for the year ended

31 03 14

Charity no (if any)

1 0 6 9 1 5 1

Set out on pages

FIVE

(remember to include the page numbers of additional sheets)

**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 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

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

**Basis of independent examiner's statement**

My examination was carried out in accordance with 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 the 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.

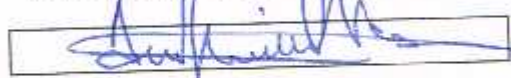
**Independent examiner's statement**

In connection with my examination, no matter has come to my attention (other than that disclosed below\*):

- (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 Charities Act;
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.

\* Please delete the words in the brackets if they do not apply.

Signed



Date

20.11.2014

Name

DIMITRIOS BOUNELLOS

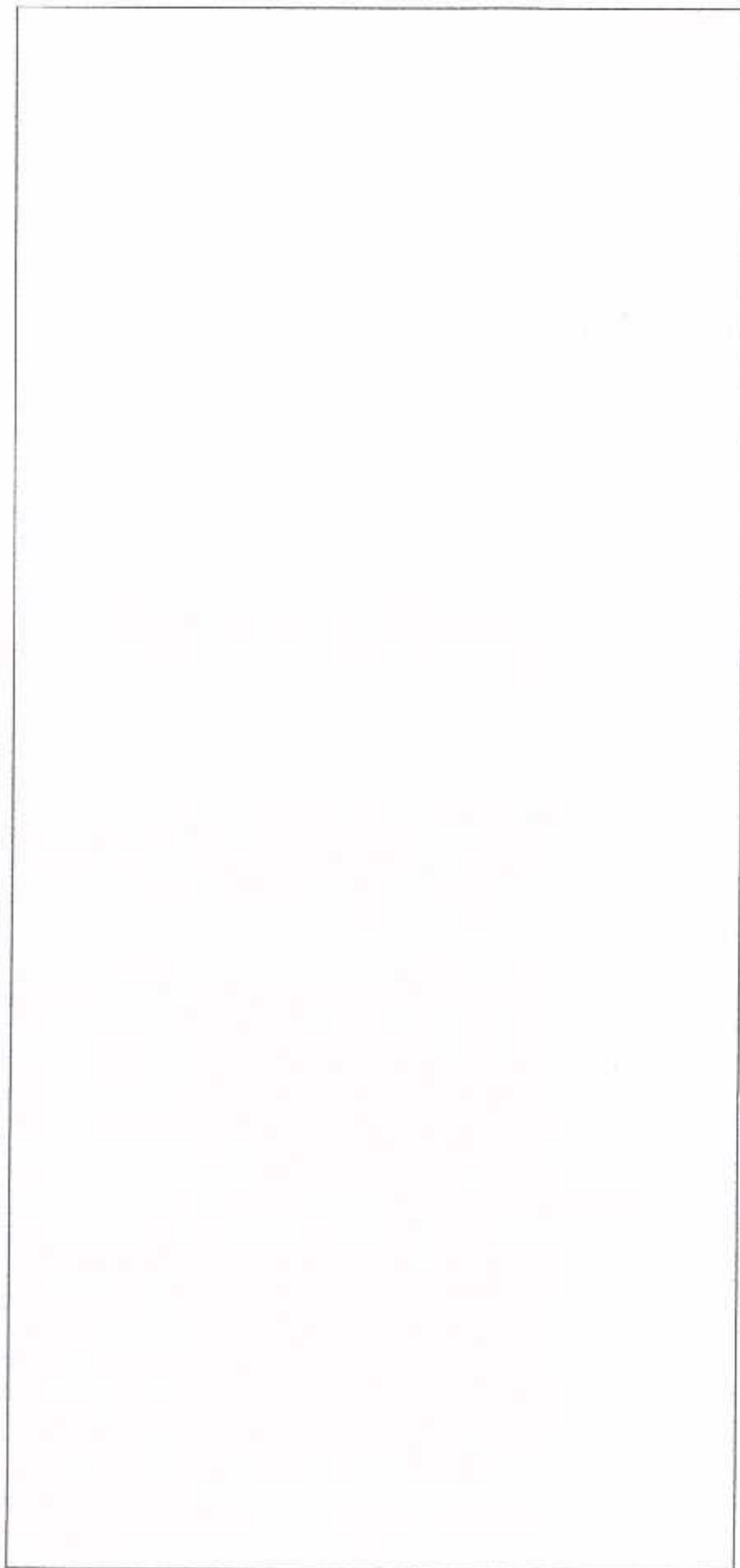
Relevant professional qualification(s) or body (if any)

Address

9 GLOBE ROAD  
CHELMSFORD  
CH1 1QG  
ESSEX

Only complete if the examiner needs to highlight material problems

Give here brief details of any items that the examiner wishes to disclose



Chelmer Village Congregation of Jehovah's Witnesses

Financial Statements

for the

Year ended 31 March 2014

Chelmer Village Congregation of Jehovah's Witnesses

General Information

for the

Year ended 31 March 2014

**PROPRIETOR:** Chelmer Village Congregation of Jehovah's Witnesses

**ADDRESS:** Kingdom Hall  
87 Bradford Street  
Chelmsford  
Essex  
CM2

**CHARITY COMMISSION NO:** 1069151

**Chelmer Village Congregation of Jehovah's Witnesses**

**Income and Expenditure Account**

**for the**

**Year ended 31 March 2014**

	2014		2013	
	£	£	£	£
<b>GENERAL FUNDS</b>				
<b>Income</b>				
Donations and Gift Aid refund		118,342.80		33,270.65
Interest received		0.20		3.58
		118,343.00		33,274.23
<b>Less: Expenditure</b>				
Kingdom Hall maintenance	1,500.00		1,530.00	
Travelling speakers expenses	545.00	-	658.00	
Hire of facilities	64.00	-	23.97	
Land Searches	-		52.00	
Mother and babies room	-		250.00	
Service charges new Kingdom Hall	729.63		-	
Convention coach hire	1,725.00	-	450.00	
Market stall signs and literature carts	626.80		51.96	
Bank charges	30.00	-	66.78	
Donations	758.80	-	24,994.69	
Miscellaneous expenses			-	
		5,979.23		28,077.40
<b>Excess of Income over Expenditure</b>		112,363.77		5,196.83
<b>RESERVED BUILDING FUNDS</b>				
<b>Expenditure</b>				
Kingdom Hall project	284,547.52		1,094.00	
		-284,547.52		-1,094.00
		-172,183.75		4,102.83
<b>Reconciled:</b>				
<b>Bank balances brought forward</b>				
Current account	40,022.09		11,090.57	
<b>Current account: reserved building fund</b>	39,500.00		-	
Deposit account	25,375.37		49,110.06	
Deposit account: reserved building fund	67,337.36		107,931.36	
		172,234.82		168,131.99
<b>Excess of Income over Expenditure</b>		-172,183.75		4,102.83
		51.07		172,234.82
<b>Bank balances carried forward</b>				
Current account: general funds	4,050.07		40,022.09	
reserved building fund	0.00		39,500.00	
		4,050.07		79,522.09
Deposit account: general funds	1.00		25,375.37	
reserved building fund	0.00		67,337.36	
		1.00		92,712.73
		4,051.07		172,234.82
<b>Liabilities</b>				
Loans received		4,000.00		-
<b>Net funds</b>		51.07		172,234.82