

Cheltenham Hatherley Congregation of Jehovah's Witnesses

Registered Charity Number 1067033

Financial Statements and Reports

CONTENTS

FOR YEAR ENDING 31ST MARCH,2019

	PAGE
Report of the Trustees	1-2
Receipts and Payments Account Kingdom Hall Operating Committee	3
Receipts and Payment Account	4
Statement of Assets and Liabilities	5

Annual Report

1. CHELTENHAM HATHERLEY CONGREGATION OF JEHOVAH'S WITNESSES
2. ANNUAL REPORT FOR THE YEAR ENDING 31ST MARCH, 2019

Reference and Administrative Details

3. Registered Charity No. 1067033
4. The registered address of the congregation is The Kingdom Hall, Alma Road, Cheltenham, Gloucestershire, GL51 3LU
5. On the date this report was approved, the congregation was administered by the following trustees:

Chairman: Ieuan George Secretary: Richard James
Other trustees: Malcol Deane, Paul Austin, Anthony Glossop, Tom Hopkin, Matt Rolfe, Lewis Adams

6. The Kingdom Hall in Alma Road, Cheltenham, is held in trust for the congregation by The Watchtower Bible & Tract Society of Britain

Structure, Governance and Management

7. The congregation is an unincorporated association constituted by Memorandum of Constitution dated 27th 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 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

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. Noteworthy expense £2010 Convention Coaches;

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 three 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 of the charity on 25th June, 2019 and signed on its behalf by:

Signed: I. George
Chairman

R. James
Secretary

Cheltenham Hatherley Congregation of Jehovah's Witnesses
Registered Charity Number 1067033
Receipts and Payments Account
FOR THE YEAR ENDING 31 MARCH 2019

	2019	2018
	£	£
RECEIPTS		
(Voluntary sources):		
Congregation contributions	3604	2,873
Tax refunds	1209	2,919
Legacies	210,280	0
Congregation gift aid	4237	4,827
<u>Income from assets:</u>		
Interest from investments	0	0
Rents from properties	0	0
<u>Miscellaneous receipts</u>	0	0
Other receipts	0	0
	219,330	10,619
PAYMENTS:		
Costs of charitable activities:		
Donation to Watchtower Worldwide construction	3600	3,600
Donation to Watchtower Work (by resolution)	208,467	
Donation to HLC {Bristol}		
Other donations (e.g.pioneer scholl, circuit funds)	315	1,747
Other - coaches etc.	2010	3,024
Kingdom Hall Operation & Maintenance	2040	2,040
Memorial-Hire Room	450	
Circuit Overseer& visiting minister expenses	626	255
Payments for investment and other assets:		0
Equipment purchased for the Kingdom Hall		0
Audit Accounts		
Miscellaneous payments:		
Other	426	
	217,934	10,666
Net expenses for the year	1396	-46
Total funds in hand at the end of the year		

Cheltenham Hatherley Congregation of Jehovah's Witnesses
Registered Charity Number 1067033
Kingom Hall Operating Committee
Receipts and Payments Account
For Year Ending 31 March 2019

	2019	2018
	£	£
RECEIPTS		
(Voluntary sources):		
Congregation contributions		
Donations from Lansdown Congregation	2,040	2,040
Donations from Hatherley Congregation	2,040	2,040
Donations from Polish Congregation	1,560	1,560
Donations from Pitville Congregation	2,040	2,040
Electricity Refund	671	557
	8351	8,237
<u>Income from assets:</u>		
Interest from investments		
Rents from properties		
<u>Miscellaneous receipts</u>		
Loans received	0	0
Other receipts	0	0
	8351	8,237
PAYMENTS:		
(Other expenditure)		
Kingdom Hall operation and maintenance	7693	6,954
Payments for investment and other assets:		
Equipment purchased for the Kingdom Hall	459	205
Purchase of land/buildings in connection with place of worship	0	0
Miscellaneous payments:		
Memorial venue hire	478	500
Other - funds in deposit transfer	0	
	8630	7,659
Net Receipts For The Year	-279	578

Cheltenham Hatherley Congregation of Jehovah's Witnesses
Registered Charity Number 1067033
Statement of Assets and Liabilities
AS AT 31 MARCH 2019

	2019	2018
	£	£
Cash assets:		
Bank current account	4140	2,745
Operating committee account	10170	10,449
	14310	13,194
 Loans to other congregations and Watchtower Society		
 Liabilities: Amounts falling due within one year		
 Future & contingent:		
Loans by congregation members repayable on demand		
Loan re: construction/renovation of place of worship A		
Other assets:		
Held for functional use by charity		
Place of worship B	165,000	165,000
Furniture and other contents of place of worship C	37,019	37,019
	£202,019	£202,019

Notes:

- B: Registered place of worship: Kingdom Hall, Alma Road, Cheltenham Gloucestershire, GL51 3LU - shown at historic cost £165,000 - date of construction and occupation: 2006. Condition of property - good.
- C: Contents: see asset register (kept by trustees)

Cheltenham Hatherley Congregation of Jehovah's Witnesses

Registered Charity Number 1067033

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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE
CHELTENHAM HATHERLEY CONGREGATION OF JEHOVAH'S WITNESSES
FOR THE YEAR ENDED 31 MARCH 2019**

I report on the accounts of the Cheltenham Hatherley Congregation of Jehovah's Witnesses for the year ended 31 March 2019, which are set out on pages 2 to 6.

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(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 commission under section 145(5)(b) of the 2011 Act
- 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 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 next statement.

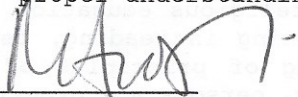
Independent examiner's statement

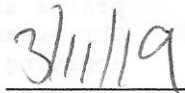
In connection with my examination, no matter has come to my attention:

- (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.





MARC AUSTIN FMAAT AATQB, Director
Marc Austin Ltd t/a Marc Austin Accountancy
9 Ashley Drive
Bussage
Stroud
GLOS GL6 8BY

Dated