

1068805
31 Mar 12

**THE ANNUAL REPORT OF
the DUDLEY SCOTTS GREEN CONGREGATION
of JEHOVAH'S WITNESSES**

- 1. CHARITY : THE DUDLEY SCOTTS GREEN CONGREGATION OF JEHOVAH'S WITNESSES
- 2. ANNUAL REPORT FOR THE YEAR ENDING 31st MARCH 2012

Legal and Administrative Information

- 3. The Congregation is an unincorporated association now constituted by Memorandum of Constitution dated 5th June 1997 ('the Constitution')
- 4. The Charity Commission No. 1068805
- 5. The Congregation has during the year been administered by the following Trustees, being elders of the Congregation duly appointed pursuant to the Constitution:

Chairman : Bro. Patrick Daly
 Secretary : Bro. Norman Clement
 Other Trustees : Brothers Robert Nock, Stephen Clement, Tony Chilton, Austin Williams, Kenneth Stevens, Denis Lindsay and Pivrl Thompson.
 Note - Austin Williams served until February 2012

**CHARITY COMMISSION
FIRST CONTACT**
 - 3 JAN 2013
RECEIVED

- 6. The registered address of the Congregation is The Kingdom Hall, 77, Stourbridge Road, Dudley, West Midlands.
- 7. The Congregation's Banks are The HSBC Bank PLC, 226 High Street, Dudley, West Midlands and Barclays' Bank PLC. P.O. Box 9, Dudley, West Midlands.
- 8. At the end of the year there were 103 baptised congregation members, and 10 unbaptised publishers
 Total = 113

- 9. The Congregation is currently within the Staffs No.2 'B' Circuit of Jehovah's Witnesses.

Objects and Activities

- 10. 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 practice and advancement of Christianity founded on the Holy Bible'. For this purpose the Congregation is organised on the basis of scriptural precedent and as otherwise recommended by the **Christian Congregation of Jehovah's Witnesses - London Branch**, with which the Congregation is affiliated.

During the year the Congregation has achieved its objects and continued to pursue its purposes by holding regular twice-weekly meetings for the public worship of God and Bible study. Further most congregation members have assisted by sharing in preaching the good news of God's Kingdom by Jesus Christ at every appropriate opportunity and throughout the congregation area.

Governance

- 11. 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 the 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

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

The Annual Assets and Liabilities and Reserves Statement at 31/3/2012 confirms the cash assets of the Congregation were as follows :-

Funds -	Kingdom Hall Operation & New Build £	Domestic Loans Repayment Funds Short & Long Term £	Total £
Cash held in Current Account	39,099.95	20,000.00	59,099.95
Cash held in Deposit Account	20,276.00	3,460.00	23,736.00
Other funds	-	-	-
HSBC Deposit Bond	-	-	-
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Total	<u>59,375.95</u>	<u>23,460.00</u>	<u>82,835.95</u>

13. These funds are held for the purposes of financing future activities of the Congregation, including the new acquisition/improvement of accommodation for the holding of meetings for worship and Bible study.
14. Property - Kingdom Hall, 77 Stourbridge Road, Dudley, West Midlands held in trust for the Congregation by locally appointed Trustees for the The Kingdom Hall Trust
15. Of particular significance in the financial affairs of the Congregation during the year was the following
- a. There were significant donations to the New Build Fund during the financial year :-

The New Build Fund at the 31st March 2011 stood at -	£2,107.65
The New Build Fund at the 31st March 2012 stands at	£32,111.64:
Loans for the New Build Fund increased by	£21,000.00

- b. There are no significant items of expenditure during the year.

Date	Description	Amount £.p.
-	-	-

c. Operating Costs :-

Total operating costs at £3,312 have increased by £940 compared to the previous year's level of £2,370 expenditure which was particular low compared to 2010 of £2,997.

Energy costs are £200 more than the previous year. . Gas costs increased in price by 4.0% from October 2011 plus this years Gas charges include 13 months because Gas payments are now paid monthly by direct debit. This largely accounts for the financial increase in Energy for this year.

Finally, in all respects the Congregation continues to co-operate closely with all 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 :

16. Proper controls and procedures are adhered to, so that the monthly financial reports accurately represent all transactions, are in balance and provides reasonable assurance that finances 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 :

17. 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.

Reserves Policy :

18. The charity has a consistent income base, through donations from congregation members, some of which are 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 3 months working expenditure.

At the year-end, the free reserves were roughly equal to 116 months or 9.69 years of working expenditure (excluding future resolutions) although the obvious excess to requirements will be required to support the New Build Account if and when approved by the Congregation.

Risk Management :

19. The Trustees actively review the major risks the charity faces and believe that by maintaining the 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.
20. Approved by the Trustees of the charity on the 7th June 2012 at the Annual General Meeting and signed on their behalf by :

Signed..... P. Daly

Chairman

..... N.H. Clement

Secretary

Date : 7th June 2012

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THE DUDLEY SCOTTS GREEN CONGREGATION OF JEHOVAH'S WITNESSES

Inland Revenue Tax Reference No. XN 66871 - Registered CharityNo. 1068805

ANNUAL RECEIPTS AND PAYMENTS ACCOUNT: YEAR TO 31ST MARCH 2012

RECEIPTS :	2012 yr.	Previous Year
	£p.	£
Voluntary Sources -		
Congregation Contributions - (includes Gift Aided Contributions)	<u>5,434.77</u>	<u>8,307</u>
Tax Repayment	<u>-</u>	<u>-</u>
Congregation Gift Aid	<u>1617.69</u>	<u>204</u>
Legacies	<u>-</u>	<u>-</u>
Sub-total	<u>7,052.46</u>	<u>8,511</u>
Income from Assets -		
Interest from Investments	<u>16.26</u>	<u>15</u>
Rents from Property	<u>-</u>	<u>-</u>
Sub-total	<u>16.26</u>	<u>15</u>
	<u>7,068.72</u>	<u>8,526</u>
Misc. Receipts		
Proceeds from sale of assets	<u>-</u>	<u>-</u>
Loans received	<u>21,000.00</u>	<u>-</u>
Other - Donations Restricted Funds - New Build	<u>30,003.99</u>	<u>2,108</u>
Misc. - Coach arrangements - surplus	<u>142.00</u>	<u>-</u>
Sub-total	<u>51,145.99</u>	<u>-</u>
Total Receipts :	<u><u>58,214.71</u></u>	<u><u>10,634</u></u>
PAYMENTS :		
Direct Charitable Expenditure -		
Donation to IBSA/Watch Tower Society and all Associated Registered Charities	<u>1,820.00</u>	<u>2,120</u>
Other Donations (e.g. Pioneer Schools and Circuit Funds)	<u>450.00</u>	<u>1,100</u>
Other Expenditure -		
Kindgom Hall Operation and Maintenance	<u>3,312.03</u>	<u>2,370</u>
Circuit and Visiting Minister Expenses	<u>160.00</u>	<u>180</u>
Planning Applications	<u>-</u>	<u>-</u>
Payments for investment and Other Assets -		
Long term investments (tied up for a year)	<u>-</u>	<u>-</u>
Equipment purchased for Kingdom Hall	<u>-</u>	<u>-</u>
Purchase of Land/Buildings in Connection with Place of Worship	<u>-</u>	<u>-</u>
Misc. Payments -		
Loan repayment to the Society re. Kingdom Hall Building	<u>-</u>	<u>-</u>
Other - Coach Travel - Stoke District Convention	<u>-</u>	<u>-</u>
Total Payments :	<u><u>5,742.03</u></u>	<u><u>5,770</u></u>
 Net receipts (expense) for the year	 £ <u>52,472.68</u>	 £ <u>4,864</u>
Bank and cash balances at April 1, 2011	£ <u>30,363.27</u>	£ <u>25,499</u>
Bank and cash balances at March 31, 2012	£ <u>82,835.95</u>	£ <u>30,363</u>

Signed  N.H. Clement Date 7th June 2012

Secretary for the Trustees of the Dudley Scotts Green Congregation of Jehovah's Witnesses

THE DUDLEY SCOTTS GREEN CONGREGATION OF JEHOVAH'S WITNESSES

Statement of Assets and Liabilities and Reserves at 31st March 2012

		Current Yr 2012 £p.	Previous Yr 2011 £
Fixed Assets -			
Freehold Property at cost -			
Place of Worship		60,475.00	60,475
Furniture and Other Contents		10,561.00	10,561
Perimeter Steel Fencing		10,884.00	10,884
		<u>81,920.00</u>	<u>81,920</u>
Current Assets -			
Bank and Cash Balances			
Current Account	59,099.95		7,363
Deposit Account	23,736.00		23,000
	<u>82,835.95</u>		<u>30,363</u>
Current Debtors			
Amounts owed to	<u>54.00</u>		
		82,889.95	<u>30,363</u>
Total Assets		<u>164,809.95</u>	<u>112,283</u>
Current Liabilities -			
Domestic Loans			
- Short term	3,450.00		2,450
- Long Term	20,000.00		
Total Loans	<u>23,450.00</u>		
Other Creditors -			
Amounts owed by	<u>97.00</u>		
		<u>23,547.00</u>	<u>2,450</u>
TOTAL ASSETS - NET		<u><u>141,262.95</u></u>	<u><u>109,833</u></u>
General Fund -			
Reserves brought forward	109,833.27		104,969
Net Income for Year	31,472.68		4,864
Movement Debtors/Creditors	-43.00		-
	<u>141,262.95</u>		<u>109,833</u>
Transfer Restricted Funds	-32,111.64		-2,108
Reserves 31st March 2011	109,151.31		107,725
Restricted Funds Reserve	<u>32,111.64</u>	141,262.95	2,108
TOTAL RESERVES AT 31ST MARCH 2012		<u><u>141,262.95</u></u>	<u><u>109,833</u></u>

Signed  N.H. Clement

Secretary to the Trustees of the Dudley Scotts Green Congregation of Jehovah's Witnesses

Dated 7th June 2012

**Independent Examiner's Report to the Trustees of
the "Dudley Scotts Green 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 pages 01 to 07 of the attached annual report and accounts.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of accounts and 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 Direction 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 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
 - * to keep accounting records in accordance with section 41 of the Act; and
 - * to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave 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.

Signature.....*B. Hitchman*.....

Name *BRIAN HITCHMAN* Status: *RETIRED ACCOUNTANT*

Address:.....*3 TOWNSEND AVENUE, SEDGLEY*.....

.....*DUDLEY, WEST MIDLANDS DY3 3ST*.....

Date:*14 Dec 2012*.....