

Independent Examiners report

To the trustees of

The Durham East Congregation of Jehovah's Witnesses

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

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts.

The 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.

Having satisfied myself that the charity is not subject to audit under law and is eligible for independent examination, 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 examiners 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 statement below.

Independent examiners statement

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

Which gives me reasonable cause to believe that in any material respect the requirements to prepare accounts which accord with the accounting records and to keep accounting records in accordance with section 386 of the 2006 Act have not been met; or

To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Ian Wallace



12 Harvey Avenue
Framwellgate Moor

Durham
DH1 5ZG

31st January 2013

**The Durham East Congregation of Jehovah's Witnesses
Annual Receipts and Payments Account
For the Year Ended March 31, 2012**

Registered Charity Number: 1066120

HMRC Tax Reference: XN58432

	Unrestricted Funds	Total Funds
	2012	2011
	£	£
Receipts		
Voluntary sources		
Donations for local congregation expenses	24,392	
Gift Aid reclaimed from HMRC	3,369	
Donation From West Cong to Opp Committee	1,200	
Loan Repayment From Durham West Cong	1,500	
Other receipts		
Sale Of Assets	660	
	<u>31,121</u>	<u>-</u>
Receipts resulting from movements on assets and investments		
Loan received from Watch Tower	26,000	
Private Loans from cong members	10,000	
Total Receipts	<u><u>67,121</u></u>	<u><u>-</u></u>
Payments		
Costs of charitable activities		
Donations to Watch Tower for Worldwide Work	1,200	
Donations to Watch Tower for KHAA	225	
Donations to Watch Tower for TOAA		
Kingdom Hall refurbishment project	58,000	
Kingdom Hall operation and maintenance	3,772	
Hire of coach for convention		
Circuit overseer expenses plus Circuit Flat costs	386	
Circuit Assemblies costs	681	
	<u>64,264</u>	<u>-</u>
Payments resulting from movements on assets and investments		
Land purchased		-
Loan repayments to Watch Tower	3,000	-
Total Payments	<u><u>67,264</u></u>	<u><u>-</u></u>
Net Receipt/(Payment) for the year	- 143	-
Total cash assets brought forward	33,934	-
Total cash assets carried forward	<u><u>33,791</u></u>	<u><u>-</u></u>

Signed 

Date: 5.6.2012

Secretary for the Trustees of the Durham East Congregation of Jehovah's Witnesses

The Durham East Congregation of Jehovah's Witnesses

Statement of Assets and Liabilities

As at March 31, 2012

Registered Charity Number: 1066120

HMRC Tax Reference: XN58432

	Unrestricted Funds	Total Funds
	2012	2011
	£	£
Cash Assets		
Barclays bank account	33,793	
Cash in hand	-	
Funds on deposit with Watch Tower	-	
Total Cash Assets (should agree with Receipts and Payments Account)	<u>33,793</u>	<u>-</u>
Other Monetary Assets		
Gift Aid claim not yet received		
Investment Assets		
Assets Retained for the Charity's Own Use		
Kingdom Hall inc land and contents	200,000	
Land for new build	-	
Liabilities		
Loan (repayable to cong members)	10,000	
Loan (repayable to Watch Tower)	<u>23,000</u>	

Signed 

Date: 5.6.2012

Secretary for the Trustees of the Durham East Congregation of Jehovah's Witnesses

Annual Report

1. CHARITY: DURHAM EAST CONGREGATION OF JEHOVAH'S WITNESSES.
2. ANNUAL REPORT FOR YEAR ENDING 31ST MARCH 2012

Reference and Administrative Details

3. Registered Charity No 1066120
4. The registered address of the congregation is : The Kingdom Hall, Magdalene Heights, Gilesgate, Durham. DH1 1SY
5. On the date this report was approved, the congregation was administered by the following trustees:
Chairman: Denis Alan Brown Secretary: David Owens
Other Trustees: Peter Dagnell, David Gatiss, Michael Hsu, Thomas William Paylor,
Anthony Robinson
6. The Kingdom Hall at Magdalene Heights, Gilesgate, Durham, is held in trust for the congregation by the above mentioned locally appointed trustees and has shared usage with the Durham West Congregation of Jehovah's Witnesses.

Structure, Governance and Management.

7. The Congregation is an unincorporated association constituted by Memorandum of Constitution dated 16 May 1997 ('the Constitution'). The congregation is affiliated with the 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 Christ Jesus 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 supplemented by bank interest. 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. Of particular significance in the financial affairs of the congregation during the year were as follows: donations to Worldwide work - £1200, Circuit and District Conventions - £681, Circuit Car - £234, Circuit Flat - £228, Operating Committee - £2700, Circuit Overseers expenses - £161, Kingdom Hall Assistance arrangement - £225. K Hall Refurbishment - £32,000

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 3 months working expenditure.

12. These funds are held to finance the future activities of the congregation.

Date read to Congregation: 5.6.2012

Signed on behalf of the trustees of the charity:

Chairman

J A Brar

Secretary

[Signature]