

Stanley R. Pigg
11, Briar Close
Cheshunt
Herts
EN8 9PN
Tel: 01992 301931

17th December 2017

To the Trustees of Hertford Congregation Of Jehovah's Witnesses

Dear Brothers,

I have now completed the examination of your accounts for the year ended 31st March 2017.

The examination was necessary due to the value of the income/expenditure in the year and I am happy to provide a favourable report.

Enclosed is the "Independent Examiners Report" – to be kept in your files, a copy of which can be sent off if requested by the Charities Commission.

The monthly accounts seem to be in order, and I can verify that the funds held by the Congregation are being used in line with the regulations specified by The Charities Commission. However, there are some comments that you may want to consider as follows:-

1. The level of funds is way in excess of the "3 months operating expenses" as outlined in your annual report. Consideration is needed in order for the trustees to decide what should be done with these excess funds.
2. An "Assets and Liabilities account" will likely be needed to send off with the other paperwork to be filed. This may just be the funds held in the bank, but may include the value of assets held by the congregation as you feel appropriate (eg. Sound /video equipment).
3. There does not appear to be a tax claim since the 2015 accounts. Claims are still to be submitted for the years 2016 and 2017.

With you in Jehovah's service,

Your Brother,



Stan Pigg

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HERTFORD CONGREGATION OF JEHOVAH'S WITNESSES**

I report on the accounts of the Charity for the year ended 31st March 2017.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts; you consider the audit requirement of section 144(2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to examine the accounts (under section 145 of the Act) and 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 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
 - to keep accounting records in accordance with section 130 of the Act; and
 - 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.



S R PIGG
11, Briar Close, Cheshunt, Herts, EN8 9PN

Date: 17th December 2017

THE HERTFORD CONGREGATION OF JEHOVAH'S WITNESSES						
Inland revenue tax reference number XN56212. Registered charity number 1067261						
ANNUAL RECEIPTS AND PAYMENTS YEAR TO MARCH 31ST 2017						
				Current Year		Previous Year
RECEIPTS						
(Voluntary Sources)						
Congregation Contributions				110.00		2274.69
Legacies				52000.00		0.00
Congregation Gift Aid				13636.85		11618.00
Coach receipts				522.00		525.00
					Sub total	
				66268.85		14417.69
Interest from investments				3.05		3.82
					Sub total	
				3.05		3.82
Total Receipts				66271.90		14421.51
PAYMENTS						
(Direct Charitable Expenditure)						
Donation to IBSA/Watchtower Society/Associated Registered Charities				7700.00		11200.00
Other Donations(eg: Circuit/District Expenses)				680.00		670.00
(Other Expenditure)						
Kingdom Hall Operation and Maintenance				3532.32		1909.63
Circuit and Visiting Minister Expenses.				100.00		100.00
Misc.Congregation Expenses				345.94		336.00
Convention Coach				3089.00		2812.00
Equipment				1170.18		2350.41
Total Payments				16617.44		19378.04
Net receipts for the year				49654.46		(4956.53)
Bank and cash balances 31st March 2016				5719.04		10675.57
Bank and cash balances 31st March 2017				55373.50		5719.04
Signed			(Secretary for the trustees)	Date	1st May 2017	

Hertford Congregation of Jehovah's Witnesses.
Annual report for the year ending 31st March 2017.

Reference and administrative details.

Registered Charity No. 1067261
The registered address of the congregation is:
141, Hertingfordbury Road, Hertford. SG14 2NL

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

Chairman: Stephen Willoughby. Secretary: Philip Chamberlain.
Other trustees: Alan Young, Mark Young, Andrew Chamberlain, Kevin Skuce, Matthew Richardson, Paul Osborne, Paul Oliver, Richard Hayes.

The Kingdom Hall in Hertingfordbury Road, Hertford is held in trust by The Kingdom Hall Trust.

Structure, Governance and Management.

The congregation is an unincorporated association constituted by Memorandum of Constitution dated 16th May 1997. 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.

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 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.

Achievements, Performance and Financial Review.

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 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 purposes.

Of particular significance in the financial affairs of the congregation were the following payments and donations: £7700.00 to the Society. £3532.32 for Kingdom Hall Maintenance. £3089.00 for Convention Coaches. £1170.18 for equipment upgrades.

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 three months working expenditure. At the year end, the free reserves exceeded the 3 month minimum expenditure recommended by the Society.

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

Approved by the trustees of the charity on 25th May, 2017 and signed on its behalf by:

Signed _____

Chairman.

Secretary

