

HINCKLEY MIDDLEFIELD CONGREGATION OF JEHOVAH'S WITNESSES

STATEMENT OF ASSETS & LIABILITIES

31 March 2015

	Note	2015 £	2014 £
CASH FUNDS			
Cash in hand		30	10
Bank balances:			
Barclays Community account		1,439	1,404
CAF Bank Gold operating account		6,105	4,030
CAF Bank Cash operating account		88	10,995
		<u>7,632</u>	<u>16,429</u>
OTHER MONETARY ASSETS			
Watch Tower Society loans	1	6,000	6,000
Tax to claim on gift aid receipts		981	848
		<u>6,981</u>	<u>6,848</u>
ASSETS RETAINED FOR THE CHARITY'S OWN USE			
Place of worship	2	177,565	177,565
Furniture and contents of place of worship	3	<u>33,180</u>	<u>31,895</u>
LIABILITIES - due for immediate payment			
Accruals - library stands		-	250
Loans repayable within one year on request		<u>2,000</u>	<u>2,000</u>

FOOTNOTES

1 The loan to the Watch Tower Society is repayable on demand.

2 The Kingdom Hall, Derby Road, Hinckley is shown at historical cost and built in 1993. The property is kept in good condition by a regular maintenance programme. Refurbishment costs incurred during 2007 have been written off.

3 The contents are shown at cost. The condition of these contents is good.

Approved by the trustees of the charity on 4 June 2015 and signed on its behalf by:

C G G Stringer

Chairman

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HINCKLEY MIDDLEFIELD CONGREGATION OF JEHOVAH'S WITNESSES

I report on the accounts of the congregation for the year ended 31 March 2015, which are set out on pages 5 and 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 43(2) of the Charities Act 1993 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43(3)(a) of the 1993 Act);
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the 1993 Act); and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

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 41 of the 1993 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 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.

M Watkins CIMA

2 January 2016

25 Elizabeth Road
Hinckley
LE10 0QY

HINCKLEY MIDDLEFIELD CONGREGATION OF JEHOVAH'S WITNESSES

1066457

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 March 2015**

HINCKLEY MIDDLEFIELD CONGREGATION OF JEHOVAH'S WITNESSES
ANNUAL REPORT
for the year ended 31 March 2015

REFERENCE & ADMINISTRATIVE DETAILS

TRUSTEES WHO MANAGE THE CHARITY

The congregation has during the year been administered by the following trustees, being elders of the congregation duly appointed pursuant to the constitution:

Chairman	Brother	Charles Geoffrey George Stringer
Secretary	Brother	Clive Cattell
Other trustees	Brothers	Michael Stephen Blair, Nicholas Stuart Carvell, Andrew James Cattell, Richard Malcolm Haddock, Jason Mark Hopewell, David Horrobin and James Frederick Williams.

On 31 May 2015, Br Graham Mudie was appointed a trustee.

REGISTERED ADDRESS

The registered address of the congregation is The Kingdom Hall, 19 Derby Road, Hinckley, LE10 1QD.

BANKERS

The congregation's bankers are Barclays Bank Plc, Market Place, Hinckley LE10 1NU. There is also an operating account which looks after the running of the kingdom hall for the three congregations sharing it. The accounts are held with CAF Bank Ltd of 25 Kings Hill, West Malling ME19 4JQ.

STRUCTURE GOVERNANCE & MANAGEMENT

LEGAL & ADMINISTRATIVE INFORMATION

The congregation is an unincorporated association now constituted by memorandum of constitution dated 29 May 1997 (the constitution). The registered charity number is 1066457.

MEMBERSHIP ETC

At the end of the year there were 71 congregation members, last year 66.

The congregation serves with the Leicestershire No 2 Circuit of Jehovah's Witnesses.

HINCKLEY MIDDLEFIELD CONGREGATION OF JEHOVAH'S WITNESSES

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for the year ended 31 March 2015

GOVERNANCE

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 all other persons engaged in the activities of the Congregation have done so on an entirely voluntary unpaid basis.

The deeds to the property at the Kingdom Hall, 19 Derby Road, Hinckley are held by The Kingdom Hall Trust.

The appointments of trustees are based on the trustees' long experience of the principles governing the activities of Jehovah's Witnesses. New trustees' induction comes from the assistance of older trustees and additional training is received at the regular kingdom ministry schools.

OBJECTIVES & ACTIVITIES

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 Watch Tower Bible and 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 purposes 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 the good news of God's Kingdom and teaching principles of Christian living including respect for secular authority, persons and property; the maintenance of personal morality and family values; and other practical facets of Christianity. This is a work of genuine public benefit.

ACHIEVEMENTS AND PERFORMANCE

The congregation continues to be funded by voluntary donations made by congregation members and others. 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 been donated to the Society (and to other duly constituted organisations) to assist them in carrying out their related religious purposes.

During the year the congregation continued supporting those in ill health by recording meetings to listen to at home and by providing a telephone system enabling members to listen in live. The trustees also invested in an Internet connection and a projector to take advantage of scriptural material published on jw.org.

HINCKLEY MIDDLEFIELD CONGREGATION OF JEHOVAH'S WITNESSES

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for the year ended 31 March 2015

PUBLIC BENEFIT

The hall provides facilities to educate hundreds of individuals from all backgrounds to live better lives based on the principles found in the Bible. This education involves the promotion of a happy family life, showing love for our neighbours and appropriate respect for government authorities. The trustees believe this complies with the Charity Commission guidance on public benefit.

FINANCIAL REVIEW

The annual assets and liabilities statement at 31 March 2015 confirms the cash assets of the Congregation were as follows:

	<i>This year £</i>	<i>Last year £</i>
Cash in hand	30	10
Barclays Community account	1,439	1,404
CAF Bank Gold operating account	88	10,995
CAF Bank Cash operating account	6,105	4,030
	<u>7,662</u>	<u>16,439</u>

The funds are held for the purposes of financing the future activities of the congregation, including the improvement of accommodation for the holding of meetings for worship and Bible study.

The following transactions were of particular significance in the financial affairs of the congregation during the year:

	<i>This year £</i>	<i>Last year £</i>
Receipts:		
Barwell Congregation	2,400	2,400
Hinckley Burbage Congregation	2,400	2,400
Interest from HMRC	2	3

The Gift Aid Small Donations Scheme will raise £339 in tax rebates in the forthcoming year.

Payments:

Donations to Watchtower Bible & Tract Society	100,000	-
Hall maintenance and operating costs	9,014	9,048
Donations to related charities	573	598

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

Proper controls and procedures are adhered to so that the monthly financial reports accurately represent all transactions and are in balance and provide 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.

In view of the increased receipts during the year, an independent examination will be necessary for this year.

HINCKLEY MIDDLEFIELD CONGREGATION OF JEHOVAH'S WITNESSES
ANNUAL REPORT
for the year ended 31 March 2015
INVESTMENT POLICY

The trustees have the power to invest in any way they see fit, 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.

RESERVES POLICY

The charity has a consistent income base through donations from congregations members, some of which is by tax efficient 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 charity continues being able to meet its liabilities and free reserves amounted to 5 months' working expenditure.

Approved by the trustees of the charity on 4 June 2015 and signed on its behalf by:

C Cattell
Secretary

HINCKLEY MIDDLEFIELD CONGREGATION OF JEHOVAH'S WITNESSES
RECEIPTS & PAYMENTS ACCOUNT
for the year ended 31 March 2015

	2015		2014
	£		£
RECEIPTS			
<i>Voluntary sources</i>			
Congregation contributions	0.4%	420	2.4%
Legacies	90.4%	95,000	51.7%
Interest from HMRC	0.00%	2	0.02%
Tax repayment	0.8%	848	3.4%
Gift aid receipts	3.7%	3,923	17.5%
	95.4%	<u>100,193</u>	75.1%
			<u>14,515</u>
<i>Income from assets</i>			
Interest from investments	0.1%	67	0.1%
			<u>10</u>
<i>Miscellaneous receipts</i>			
Contributions for running costs:			
Barwell Congregation		2,400	2,400
Hinckley Burbage Congregation		2,400	2,400
	4.6%	<u>4,800</u>	24.8%
			<u>4,800</u>
Total receipts	100%	<u>105,060</u>	100%
			<u>19,325</u>
PAYMENTS			
<i>Direct charitable expenditure</i>			
Donations to Watch Tower Society		100,000	-
Donations to related charities		243	298
Circuit accommodation		-	300
Kingdom Hall Construction Worldwide		330	-
Circuit and visiting ministers' expenses		823	536
Printing of tracts and invitations		396	236
	89.4%	<u>101,792</u>	7.2%
			<u>1,370</u>
<i>Administration</i>			
Kingdom hall operation and maintenance		9,014	9,048
Coach hire for assemblies		1,695	1,954
	9.4%	<u>10,709</u>	58.1%
			<u>11,002</u>
<i>Purchase of functional assets</i>			
Equipment		1,285	1,572
Loan to Watch Tower		-	5,000
	1.1%	<u>1,285</u>	34.7%
			<u>6,572</u>
<i>Miscellaneous expenditure</i>			
Bank charges	0.04%	51	-
			<u>-</u>
Total payments	100%	<u>113,837</u>	100%
			<u>18,944</u>
Net (decrease)/increase in cash for the year		(8,777)	381
Cash funds brought forward		16,439	16,058
Cash balances carried forward		<u>7,662</u>	<u>16,439</u>
Cash in hand	0.4%	30	0.1%
Barclays Community account	18.8%	1,439	8.5%
CAF Bank Gold operating account	79.7%	6,105	24.5%
CAF Bank Cash operating account	1.1%	88	66.9%
			<u>10,995</u>
Cash funds not designated for specific purposes	100%	<u>7,662</u>	100%
			<u>16,439</u>