

CHARITIES COMMISSION
ANNUAL REPORT

ANNUAL GENERAL MEETING

YEAR ENDING:

31st MARCH 2018

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

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.

The annual assets and liabilities at **31st March 2018** confirms the cash assets for the Congregation were as follows:

Funds:

Cash in Current Accounts:	£ 6,556.13
Cash not banked:	NIL
Liabilities due:	£ 769.00
Total funds available:	£ 5,787.13

Noteworthy expenses were the donations of **£1,800.00** (£150 p.c.m.) for the worldwide work and donations of **£2,400.00** (£200 p.c.m.) for the building of new Kingdom halls. The sum of **£17097** was donated by Resolution to the (WBTS)

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 designed 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 **Five** months working expenditure (excluding the legacy income that was donated by resolution as noted above)

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

Approved by the trustees of the charity on June 14th and signed on its behalf by:

Signed: MARK MURLEY
Chairman

COLIN DALLAS
Secretary

**HORNDEAN CONGREGATION OF JEHOVAHS WITNESSES
ANNUAL ACCOUNTS SUMMARY (ACCOUNT NO 1)
ACCOUNTING YEAR - APRIL 2017 - MARCH 2018**

Expenditure - by Month	April	May	June	July	August	September	October	November	December	January	February	March	Annual Totals
Transfer to No. 2 Account	£ 215.00	£ 215.00	£ 215.00	£ 215.00	£ 215.00	£ 215.00	£ 215.00	£ 215.00	£ 215.00	£ 215.00	£ 215.00	£ 215.00	£ 2,580.00
Donations by Resolution to WBTS - KH & AH Construction	£ 200.00	£ 200.00	£ 200.00	£ 200.00	£ 200.00	£ 200.00	£ 200.00	£ 200.00	£ 200.00	£ 200.00	£ 200.00	£ 200.00	£ 2,400.00
Donations by Resolution to WBTS - Worldwide Work	£ 150.00	£ 150.00	£ 150.00	£ 150.00	£ 150.00	£ 150.00	£ 150.00	£ 150.00	£ 150.00	£ 150.00	£ 150.00	£ 150.00	£ 1,800.00
Donations by resolution to S/O Hants No1	£ 75.00	£ 75.00	£ 75.00	£ 75.00	£ 75.00	£ 75.00	£ 75.00	£ 75.00	£ 75.00	£ 75.00	£ 75.00	£ 75.00	£ 900.00
Donations to IBSA - Worldwide Work - excess funds								£17,097.00					£ 17,097.00
Donations by Resolution ET/IBSA Convention Travel										£ 200.00			£ 200.00
Donations by Resolution to WBTS - Global Assistance Arrangment													£ -
Travelling Overseer Assistance			£ 125.00							£ 200.00			£ 325.00
Visiting Speaker Assistance				£ 93.05				£ 6.00		£ 10.00	£ 26.00		£ 135.05
Coach Hire				£ 1,000.00									£ 1,000.00
													£ -
													£ -
Printing and invitations	£ 24.82	£ 24.82		£ 140.00			£ 49.84			£ 14.81	£ 19.61	£ 293.61	£ 567.51
Flowers for Kingdom Hall											£ 45.00		£ 45.00
Annual Accounts Audit													£ -
Congregation Elders Sandown no2 Account						£ 180.00							£ 180.00
Havant Congregation of JW Hall Fund						£ 60.00							£ 60.00
Gas refund - Meant for No2 Account												£ 149.00	£ 149.00
Funds sent by mistake to IBSA	£ 0.45	£ 52.00											£ 52.45
Pioneers	£ 54.00							£ 100.00				£ 113.00	£ 267.00
													£ -
Monthly Expenditure Totals:	£ 719.27	£ 716.82	£ 765.00	£ 1,873.05	£ 640.00	£ 929.84	£ 640.00	£17,843.00	£ 654.81	£ 1,069.61	£ 711.00	£ 1,195.61	£ 27,758.01

Income - by Month	April	May	June	July	August	September	October	November	December	January	February	March	Annual Totals
Contributions / Congregation Funds from Boxes	£55.00	£65.00	£379.00	£277.00	£425.00	£1,205.00	£15,163.00	£73.00	£70.00	£150.00	£270.00	£125.00	£18,257.00
Payments From HMRC Gift Aid													£0.00
Congregation / Gift Aid	£636.00	£803.00	£400.00	£716.00	£513.00	£618.00	£535.00	£535.00	£540.00	£545.00	£545.00	£460.00	£6,646.00
Congregation / Small Cash Donations	£284.00	£228.40	£110.00	£209.00	£172.10	£123.00	£210.00	£365.00	£175.00	£229.00	£202.33	£339.50	£2,647.33
Service Refund from No2 Account									£149.00				£149.00
													£ -
Monthly Income Totals:	£975.00	£896.40	£889.00	£1,202.00	£1,110.10	£1,946.00	£15,908.00	£973.00	£934.00	£924.00	£1,017.33	£924.50	£27,699.33

**HORNDEAN CONGREGATION OF JEHOVAHS WITNESSES
ANNUAL ACCOUNTS SUMMARY (ACCOUNT NO 2)
ACCOUNTING YEAR - APRIL 2017 - MARCH 2018**

Accounting Year:

1st April 2017-31st March 2018

CURRENT NO 2 ACCOUNT

Expenditure	Month												Annual Totals		
	April	May	June	July	August	September	October	November	December	January	February	March			
Gas		£16.00		£8.42		£5.45							£37.32	£37.31	£104.50
Electricity			£520.68		£481.50			£530.71					£54.96		£1,587.85
Water						£41.01							£40.93		£81.94
Sewage															£0.00
Telephone and internet		£89.17	£191.28		£115.11	£54.64	£58.13	£57.24	£56.22	£60.49	£59.16	£58.87	£55.72	£856.03	
Phone link				£57.60		£57.60					£57.60			£172.80	
Office Depot - stationary/cleaning sundries/etc.														£0.00	
Maintenance		£401.60	£240.92		£369.50	£192.50	£162.81		£132.40	£404.02	£227.44	£128.99	£333.15	£2,593.33	
Other													£122.38	£122.38	
Monthly Expenditure Totals:	£506.77	£952.88	£8.42	£1,023.71	£293.60	£278.54	£587.95	£188.62	£464.51	£344.20	£321.07	£548.56	£5,518.83		
Income															
Deposit from Horndean Congregation		£215.00	£215.00	£215.00	£215.00	£215.00	£215.00	£215.00	£215.00	£215.00	£215.00	£215.00	£2,580.00		
Deposit from Waterlooville Congregation		£215.00	£215.00	£215.00	£215.00	£215.00	£215.00	£215.00	£215.00	£215.00	£215.00	£215.00	£2,580.00		
SWALEC Refund												£193.66	£193.66		
Portsmouth City												£149.00	£149.00		
													£0.00		
													£0.00		
Monthly Income Totals:	£430.00	£430.00	£430.00	£430.00	£430.00	£430.00	£430.00	£430.00	£430.00	£430.00	£430.00	£772.66	£5,502.66		

INDEPENDENT EXAMINATION



OMW
ACCOUNTANCY

13 DECEMBER 2018

Independent Examiner's Report

To the trustees of the Horndean Congregation of Jehovah's Witnesses.

I report on the accounts of the charity for the year ended 31 March 2018.

It is my responsibility to:

- Examine the accounts to ensure that they have been prepared in accordance with generally accepted accounting principles.
- State whether any particular matters have come to my attention.

Basis of independent examiner's report

An examination included 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 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:
 - a. to keep accounting records and
 - b. to prepare accounts which accord with the accounting records and comply with the accounting requirements of the club,

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.

13 December 2018

Mr Oliver Ward - MAAT



OMW Accountancy Ltd | 34a Littlepark Avenue, Havant, Hampshire, PO9 3QY