

Jehovah's Witnesses

London-Borehamwood Congregation



Minutes of the Annual Congregation Business Meeting – June 5, 2014

1. LONDON-BOREHAMWOOD CONGREGATION OF JEHOVAH'S WITNESSES
2. ANNUAL REPORT FOR THE YEAR ENDING 31st MARCH 2014

Reference and Administrative Details:

3. The registered charity number is: **1066651**
4. The registered address of the charity is: **Kingdom Hall, Richmond Close, Borehamwood, Hertfordshire, WD6 2HN**
5. On the date this report was approved, the congregation was administered by the following trustees:
 Chairman: **Stephen Morris** Secretary: **Brian Fraser**
 Other Trustees: **David Allen, Colin Campbell, Darren Fuller, Ben Hill, Tim Holmes and Jonatan Serrano**
6. The Kingdom Hall in Richmond Close, Borehamwood is held in trust for the congregation by: **The Kingdom Hall Trust**

Structure, Governance and Management:

7. The Congregation is an unincorporated association constituted by Memorandum of Constitution dated **16th May 1997** ('the Constitution'). The congregation is affiliated with Watch Tower Bible & 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 per 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 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 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 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 toward the cost of circuit assemblies and other conventions held in the year. Funds have been donated to the Society (and to other duly constituted organizations) to assist them in carrying out their related religious practices.
10. Of particular significance in the financial affairs of the congregation was the receipt of a **£5,000** legacy and **£7,544** in delayed payment of gift aid claims. Noteworthy expenses were the **£1,050** for the congregations transport via coach to the annual convention at Milton Keynes in 2013 and donations to the Society or other associated charities amounting to **£3,722**.
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 purpose or otherwise committed, equivalent to not less than three months working expenditure. At the year-end the free reserves were roughly equal to **24** months working expenditure.
12. These funds are held to finance the future activities of the congregation. There are no funds held subject to restrictions on their use, or set aside for a particular purpose.
13. Approved by the trustees of the charity on 5 June 2014 and signed on its behalf by:

Signed, Secretary
Brian Fraser

Signed, pp Chairman of the Board of Trustees
Darren Fuller

**The London-Borehamwood Congregation of Jehovah's Witnesses
Annual Receipts and Payment Account: Year to end of March 2014**

HMRC Tax Reference:

XN39712

Registered Charity No.

1066651

RECEIPTS

Previous Year

Voluntary Sources:

Congregation Contributions:	£	<u>2,710</u>	£	<u>3,905</u>
Standing Order Donations:	£	<u>5,669</u>	£	<u>6,378</u>
HMRC Gift Aid Payment:	£	<u>7,544</u>	£	<u>0</u>
Legacies	£	<u>5,000</u>	£	<u>0</u>
Other:	£	<u> </u>	£	<u>0</u>
		Sub-total:	£	<u>20,923</u>
			£	<u>10,283</u>

Income from other assets:

Income on investments	£	<u> </u>	£	<u>0</u>
Property Rents:	£	<u> </u>	£	<u>0</u>
		Sub-total:	£	<u>0</u>

Miscellaneous Receipts:

Donations - Coach Fund 2012:	£	<u> </u>	£	<u>1,825</u>
Circuit Donations to CF (pre 10.12):	£	<u> </u>	£	<u>675</u>
Circuit CF bal xfer (+£500 on dep):	£	<u> </u>	£	<u>7,155</u>
Other congs dons to CF (post 10.12)	£	<u>3,115</u>	£	<u>1,250</u>
Elstree Donation to KHOA	£	<u>3,240</u>	£	<u>1,378</u>
		Sub-total:	£	<u>6,355</u>
			£	<u>12,283</u>
			£	<u>27,278</u>
			£	<u>22,566</u>

PAYMENTS

Previous Year

Direct Charitable Expenditure:

Resolved to IBSA:	£	<u>600</u>	£	<u>900</u>
Resolved to KHF:	£	<u>1,100</u>	£	<u>1,800</u>
Resolved Other (Theocratic inc PSS):	£	<u>2,147</u>	£	<u>6,590</u>
			£	<u>9,290</u>
			£	<u>3,847</u>

Other Expenditure:

KH Maintenance (incl pre-KHOA):	£	<u>556</u>	£	<u>2,783</u>
KHOAfor KH:	£	<u> </u>	£	<u>1,620</u>
KHOA for CF	£	<u> </u>	£	<u>250</u>
KHOA CF Expenses	£	<u>1,733</u>		
KHOA KH Expenses	£	<u>6,240</u>		
Hire of convention coach	£	<u>1,050</u>		
Expenses Visiting Ministers	£	<u>924</u>	£	<u>560</u>
			£	<u>5,213</u>
			£	<u>10,503</u>

Payments for investments/assets:

Equipment purchased for KH:	£	<u>424</u>	£	<u>0</u>
			£	<u>0</u>
			£	<u>424</u>

Miscellaneous Payments:

Finances split (forming Elstree):	£	<u> </u>	£	<u>11,448</u>
Misc	£	<u>9</u>		
Balance return to circuit PSS '12:	£	<u> </u>	£	<u>1,057</u>
			£	<u>12,505</u>
			£	<u>14,783</u>
			£	<u>27,008</u>

ANALYSIS

Previous Year

A) Cash on hand Apr 1, 2013	£	<u>14,526</u>	£	<u>16,090</u>
B) Cash on hand Mar 31, 2014:	£	<u>27,021</u>	£	<u>14,526</u>

Prepared on behalf of the trustees of the London Borehamwood Congregation of Jehovah's Witnesses by:

Brian Fraser (Congregation Secretary)

24 May, 2014

**The London-Borehamwood Congregation of Jehovah's Witnesses
Assets and Liabilities Statement: Year to end of March 2014**

HMRC Tax Reference & Charity Number :

XN39712

1066651

Cash Assets

Current Year:

Previous Year:

Bank and Cash Balances:	£ <u>27,021</u>	£ <u>14,526</u>
Bank Current Account:	£ <u>0</u>	£ <u>0</u>
Bank Deposit Account:	£ <u>0</u>	£ <u>0</u>
Cash No Banked	£ <u>0</u>	£ <u>0</u>
TOTAL: (agrees with March 31 balance on annual account)	£ <u><u>27,021</u></u>	£ <u><u>14,526</u></u>
Loans to other congs and WTS	£ <u>0</u>	£ <u>0</u>
Other	£ <u>0</u>	£ <u>0</u>

Liabilities

Due for immediate payment	£ <u>0</u>	£ <u>0</u>
Loans (repayment within one year on request)	£ <u>0</u>	£ <u>0</u>

Future and Contingent

Loans (re construction/renovation of place of worship "A")	£ <u>0</u>	£ <u>0</u>
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Other Assets

Long term investments (tied up for one year or more)	£ <u>0</u>	£ <u>0</u>
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Held for Functional Use by the Charity

Place of Worship ("B"):	£ <u>360000</u>	£ <u>350,000</u>
Furniture and other contents of place of worship ("C"):	£ <u>52000</u>	£ <u>50,000</u>
	£ <u><u>412000</u></u>	£ <u><u>400,000</u></u>

Prepared on behalf of the trustees of the London Borehamwood Congregation of Jehovah's Witnesses by:

Brian Fraser (Congregation Secretary)

24 May, 2014

Legend:

A- Loan: paid in full prior to the start of this business year.

B - Registered Place of Worship: Kingsom Hall of Jehovah's Witnesses, Richmond Close, Borehamwood, WD6 2HN

C- Contents: as per figure shown on latest KHAA submission

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS
TO THE TRUSTEES OF LONDON BOREHAMWOOD
CONGREGATION OF JEHOVAH'S WITNESSES

I report on the accounts of the Trust for the year ended 31 March 2014.

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 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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 Examiner's Statement

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 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 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.

Signed.....  Date 04/12/2014

John Kwarteng

John Kwarteng FCCA

5 Fyfield Drive

South Ockendon

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