

# Independent examiner's report on the accounts

## Section A

## Independent Examiner's Report

Report to the trustees/  
members of

LONDON, CHELSEA CONGREGATION OF JEHOVAH'S WITNESSES

On accounts for the year  
ended

31 March 2016

Charity no

1065860

Set out on pages

2

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities 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 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 the 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 Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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:

*Tim Charles*

Date:

6 July 2016

Name:

Tim Charles FCCA

**Relevant professional  
qualification(s) or body:**

ACCA – Association of Chartered Certified Accountants

**Independent Examiner's Report**

---

**Address:** 29 Greenford Gardens, Greenford, Ealing, London, UB6 9LY


**Section B**

**Disclosure**

No material problems of examiner to highlight

# Chelsea Congregation of Jehovah's Witnesses Trust

(Registered Charity No. 1065860/0)

(Inland Revenue No. XN 42192)

## Annual Report and Financial Accounts for the year ended 31 March 2016

### Annual Receipts and Payments Accounts Adjusted for Exclusions as per Charity Commission Guidelines (CC56)

Current  
Year  
31-Mar-16

Last  
Year  
31-Mar-15

### Receipts

#### Voluntary Sources

Congregation Contributions	10,680.00	11,160.00
Donations from Fulham Congregation	4,200.00	4,200.00
Donations from Walham Green Congregation	4,080.00	4,560.00
Donations from Tagalog Congregation	2,400.00	2,400.00
Donations from Sign Language Congregation	-	-
Private Contributions	28,279.36	25,107.51
Congregation Contributions	21,060.35	18,371.26
Tax Repayment	-	-
Congregation Deeds of Covenant	-	-
Congregation Gift Aid	3,900.00	6,330.20
Legacies	-	-
Loans Received	-	-
Other	-	-
Describe: Uncashed Cheque	-	-
Describe: Undelivered Projector	-	-
Describe: Electronic Services refund	482.00	-
Describe: RBKC refund	776.33	-
Describe: EDF energy refund	1,560.68	-
Describe: J Hall Contribution	500.00	-
Describe:	-	-
Describe:	-	-
Describe:	-	-
Other (e.g. convention coach money, insurance settlement)	-	-
Describe: Banking Error	-	-
Describe: Hosting Day	-	396.05
Describe: KHF	-	-
Describe: Branch Relocation	-	10.00
Describe: Uncashed Cheque (100321)	-	-
Describe:	-	-
Describe:	-	-
Describe:	-	-
Describe:	-	-
Describe:	-	-
Income from Assets	0.06	1,400.07
Interest from Investments (e.g. bank deposit account)	0.06	0.07
Rents from Property	-	1,400.00
Proceeds from Sale of Assets (e.g. old sound equipment)	-	-
<b>Total Receipts</b>	<b>38,959.42</b>	<b>37,667.58</b>

### Payments

#### Direct Charitable Expenditure

Donation to I.B.S.A./Watch Tower (from congregation funds)	-	396.05
Donation to Circuit/District/Congregations of Jehovah's Witnesses	2,164.00	-
Other Expenditure		
Kingdom Hall Operation and Maintenance	7,619.65	8,320.63
Circuit Minister Expenses	120.00	220.00
Payments for Investments and Other Assets		
Equipment Purchased for Kingdom Hall (e.g. photocopier)	199.60	1,908.41
Purchase of Land or Buildings, including extensions	-	-

#### Miscellaneous Payments

Circuit/Memorial/Pioneer/Other Expenses	17,481.80	5,814.00
Loan Repayment to the Society re KH Building	-	-
<b>KHOC Payments</b>	<b>23,228.81</b>	<b>4,159.95</b>
Other (e.g. Local Loan Payments)	-	-
Describe: Bank Charges	116.35	125.35
Describe: Rubbish Collection	150.00	264.00
Describe: Fire, Security, Gas Inspection	50.00	45.00
Describe: KHConf Conferencing Service	289.33	280.00
Describe: RBC Expenses	-	-
Describe: Keys for Tagalog Congregation	-	-
Describe: Funds-on-deposit Arrangement to Branch	-	-
Describe: Plants for Kingdom Hall	-	-
Describe: Memorial Expenses (Hall & Flowers)	1,761.80	1,120.00
Describe: Printing	409.00	1,274.00
Describe: Intruder System and Key Fobs	-	-
Describe: Cooker for Flat	-	-
Describe: Platform Furniture	132.00	-
Describe: Sound System Inspection	-	-
Describe:	-	-
Describe: Council Tax	320.33	759.91
Describe: Royal Borough of Kensington and Chelsea	-	134.00
Describe: LDC Expenses	-	157.69
Describe: ISBA Branch donation	20,000.00	-
<b>Total Payments</b>	<b>50,813.86</b>	<b>20,819.04</b>
<b>Adjusted Net Receipts/(Payments)</b>	<b>(11,854.44)</b>	<b>16,848.54</b>
Bank and Cash Balances at April 1, 2015	35,229.83	18,381.29
Bank and Cash Balances at March 31, 2016	23,375.39	35,229.83
Difference between End and Start of Year	(11,854.44)	16,848.54
Funds-on-deposit Arrangement to Branch at March 31, 2016	-	-

## **2015 / 2016 ANNUAL REPORT**

1. LONDON- CHELSEA CONGREGATION OF JEHOVAH'S WITNESSES
2. ANNUAL REPORT FOR THE YEAR ENDING 31<sup>ST</sup> MARCH 2016

### **Reference and Administrative Details**

3. Registered Charity No. 1065860.
4. The registered address of the congregation is **The Kingdom Hall, 23 Pond Place, London SW3 6QR**
5. The Congregation has during the year been administered by the following Trustees, being elders of the Congregation duly appointed pursuant to the Constitution:

Chairman:	Sinan Sadikoglu
Secretary:	Gregory Vassiliadis
Other Trustees:	Francisco Bernardino, Philip Buttner, Ricardo Cardenas, Eddie Harberd, Prem Haripersad and Arnold Lilley.

6. The Kingdom Hall at 23 Pond Place, London SW3 6QR 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 30<sup>th</sup> May 1997 (the constitution). 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**

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 Christian principles, 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 and income from property. 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 toward 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. 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 15 months working expenditure.
- 11. These funds are held for the purposes of financing the future activities of the Congregation. There are no funds held subject to restrictions on their use, or set aside for a particular purpose.
- 12. Approved by the Trustees of the charity on Thursday 2<sup>nd</sup> June 2016 and signed on its behalf by:

Signed: .....  
Sinan Sadikoglu –  
Chairman

.....  
Gregory Vassiliadis –  
Secretary