

LOWESTOFT OULTON CONGREGATION OF JEHOVAH'S WITNESSES
ANNUAL REPORT FOR YEAR ENDED 31 MARCH 2015

Reference and Administrative Details

Registered Charity No. 1066348.

The registered address of the congregation is The Kingdom Hall, Ethel Road, Lowestoft.

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

Chairman: Richard Betts Secretary: Paul Brent

Other Trustees: Ivan Clark, Malcolm Isted, Matthew Keleher, Jeremy Thomas and John Carter.

The Kingdom Hall, Ethel Road, Lowestoft, is held in trust for the congregation by The Kingdom Hall Trust.

Structure, Governance and Management

The congregation is an unincorporated association constituted by Memorandum of Constitution dated 27 May 1997 ('the constitution'). The congregation is affiliated with the Watch Tower Bible and Tract Society of Britain (the Society).

New trustees are selected by the existing trustees from among the 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.

Objects, 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 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. 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.

Noteworthy expenses of the congregation were donations to the Society totalling £86,013.

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 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 were roughly equal to 13 months working expenditure.

These funds are held to finance the future activities of the congregation. There is a separate Kingdom Hall maintenance fund, the balance of which at 31 March 2015 was £1,466.

Approved by the trustees of the charity on 31 May 2015 and signed on its behalf by:

Signed:.....
P Brent
J Carter

Independent Examiner's Report to the Trustees of the Lowestoft Oulton Congregation of Jehovah's Witnesses.

I report on the accounts of the Trust for the year ended 31st March 2015, which is set out below.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts; you consider that an audit 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 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 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;
 - 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.

30 September 2015.

David Mutter
Practising accountant (26 years experience).
57 Lemn Road, Gorleston, Gt. Yarmouth
Norfolk NR31 6DE

LOWESTOFT OULTON CONGREGATION

OF JEHOVAH'S WITNESSES

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2015

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**LOWESTOFT OULTON CONGREGATION OF JEHOVAH'S WITNESSES
RECEIPTS AND PAYMENTS ACCOUNT FOR YEAR ENDED 31 MARCH 2015**

TAX REFERENCE: XN44507

REGISTERED CHARITY NO: 1066348

	2015		2014	
	£	£	£	£
<u>RECEIPTS</u>				
Voluntary Sources:				
Congregation Contributions	7,936		7,991	
Tax Repayment	3,113		884	
Congregation Gift Aid	11,294		12,304	
Loans repaid	4,165		-	
Other income	-		90	
		26,508		21,269
Income from Assets:				
Interest from Investments		-		-
Total Receipts		<u>26,508</u>		<u>21,269</u>

PAYMENTS

Direct Charitable Expenditure:

Donation to IBSA / Watch Tower Society	6,013	1,740
Other Donations	890	590

Other Expenditure:

Kingdom Hall Operation and Maintenance	4,500	6,000
Loan to WTBTS	-	12,000
Circuit and Visiting Minister Expenses	178	250
Loan repayment	6,500	500
Insurance	-	252
Minister training costs	-	300
Room hire	-	330
Sundries	162	8
Equipment for Kingdom Hall	-	100
Convention Coach	206	1,448

Total Payments: 18,449 23,518

Net Receipts (expenses) for the year	8,059	(2,249)
Bank and cash balances at 1 April 2014	5,107	7,356
Bank and cash balances at 31 March 2015	13,166	5,107

Signed.....
Paul Brent FFA. FMAAT.

Date.....

Secretary of Lowestoft Oulton Congregation of Jehovah's Witnesses

**LOWESTOFT OULTON CONGREGATION OF JEHOVAH'S WITNESSES
STATEMENT OF ASSETS AND LIABILITIES AS AT 31 MARCH 2015**


	2015 £	2014 £
Cash Assets:		
Cash	(1,201)	
Bank Current Account	14,367	5,107
	<hr/>	<hr/>
Total as per Receipts & Payments Account	<u>13,166</u>	<u>5,107</u>
Gift Aid	2,823	3,110
Funds on loan to WTBTS	-	29,165
Liabilities:		
Loans (Repayment within one year on request)	-	6,500
IBSA funds on hand	483	
Donation to WTBTS	718	
Other Assets:		
Held for Functional use by Charity		
Place of Worship (A)	800	800
Furniture & other contents of place of worship (B)	26,126	22,878

Notes to the Accounts

- (A) Registered Place of Worship: Kingdom Hall, Ethel Road, Lowestoft.
Shown at historic cost. Date of acquisition; 1960. Condition; Good.
- (B) Contents:
Stair lift - £1490
Chairs - £5707
Carpets - £7486
Curtains - £500
Sound Equipment - £7039
Other furniture & equipment - £3904
Shown at historic cost Condition; Good

**LOWESTOFT OULTON CONGREGATION OF JEHOVAH'S WITNESSES
 KINGDOM HALL OPERATING COMMITTEE
 RECEIPTS AND PAYMENTS ACCOUNT FOR YEAR ENDED 31 MARCH 2015**

	2015		2014	
	£	£	£	£
<u>RECEIPTS:</u>				
Donations from:				
Oulton Congregation	4,500		6,000	
Pakefield Congregation	4,500		6,000	
	<hr/>		<hr/>	
Total Receipts		<u>9,000</u>		<u>12,000</u>
 <u>PAYMENTS:</u>				
Operating Costs	2,754		3,463	
Maintenance	3,508		1,096	
Donations	80,000		-	
Equipment Purchased	1,985		462	
	<hr/>		<hr/>	
Total Payments:		<u>88,247</u>		<u>5,021</u>
 Net Receipts (expenses) for the year		(79,247)		6,979
Bank and cash balances at 1 April 2014		80,713		73,734
Bank and cash balances at 31 March 2015		1,466		80,713

Signed.....

Date: 29.3.15.....

P Brent FFA. FMAAT.

for the Lowestoft Oulton Congregation Kingdom Hall Operating Committee

**LOWESTOFT OULTON CONGREGATION OF JEHOVAH'S WITNESSES
KINGDOM HALL OPERATING COMMITTEE
STATEMENT OF ASSETS AND LIABILITIES AS AT 31 MARCH 2015**

	2015 £	2014 £
Cash Assets:		
Bank Current Account	1,466	20,713
Watchtower Deposit Account	-	60,000
	<hr/>	<hr/>
Total as per Receipts & Payments Account	<u>1,466</u>	<u>80,713</u>
Liabilities:		
Loans (Repayment within one year on request)	0	6500

**LOWESTOFT OULTON CONGREGATION OF JEHOVAH'S WITNESSES
AND KINGDOM HALL OPERATING COMMITTEE
CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT
YEAR ENDED 31 MARCH 2015**

TAX REFERENCE: XN44507

REGISTERED CHARITY NO: 1066348

	2015		2014	
	£	£	£	£
RECEIPTS				
Voluntary Sources:				
Congregation Contributions	12,436		13,991	
Tax Repayment	3,113		884	
Congregation Gift Aid	11,294		12,304	
Loans repaid	4,165		-	
Other income	-		90	
	<u>31,008</u>		<u>27,269</u>	
Total Receipts				

PAYMENTS				
Direct Charitable Expenditure:				
Donation to IBSA / Watch Tower Society	86,013		1,740	
Other Donations	890		590	
Other Expenditure:				
Kingdom Hall Operation and Maintenance	6,424		4,567	
Loan to WTBTS	-		12,000	
Circuit and Visiting Minister Expenses	178		250	
Loan repayments	6,500		500	
Insurance	-		252	
Minister training costs	-		300	
Room hire	-		330	
Equipment for Kingdom Hall	1,985		562	
Convention Coach	206		1,448	
	<u>102,196</u>		<u>22,539</u>	
Total Payments:				

Net Receipts (expenses) for the year	(71,188)
Bank and cash balances at 1 April 2014	85,820
Bank and cash balances at 31 March 2015	14,632

Signed.....
Paul Brent FFA. FMAAT.

Date.....

Secretary of Lowestoft Oulton Congregation of Jehovah's Witnesses

**LOWESTOFT OULTON CONGREGATION OF JEHOVAH'S WITNESSES
AND KINGDOM HALL OPERATING COMMITTEE
CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 MARCH 2015**

	2015 £	2014 £
Cash Assets:		
Cash	(1,201)	-
Bank Current Accounts	15,833	25,820
Watchtower Deposit Account	<u>-</u>	<u>60,000</u>
Total as per Receipts & Payments Account	<u>14,632</u>	<u>85,820</u>
Gift Aid	2,823	3,110
Funds on loan to WT BTS	-	29,165
Liabilities:		
Loans (Repayment within one year on request)	-	6,500
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