

# The Manchester Central Congregation of Jehovah's Witnesses

Inland Revenue Tax Reference No. XN40198

Registered Charity No. 1066460

## ANNUAL RECEIPTS AND PAYMENTS ACCOUNT: YEAR TO MARCH 31, 2011

### RECEIPTS:

(Voluntary Sources)

		Previous Year
Congregation Contributions	£ 3,159.45	£ 10,576.40
Tax Repayment	£ 3,614.89	£ 3,606.03
Congregation Deeds of Covenant	£	£
Congregation Gift Aid	£ 13,876.00	£ 13,731.00
Legacies	£	£
Sub-total	£ 20,650.34	£

(Income from Assets)

Interest from Investments	£ 0.01	£
Rents from Property	£	£
Sub-total	£ 0.01	£

(Misc Receipts)

Proceeds from sale of assets	£	£
Loans Received	£	£
Other: Repayment of Loan £40,000; HLC £10; M/C Urdu £6200.00	£ 46,210.30	£ 4,088.66
Bank Credit Error £0.30	£	£
Sub-total	£ 46,210.30	£

<b>Total Receipts</b>	<b>£ 66,860.65</b>	<b>£ 32,002.09</b>
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### PAYMENTS:

(Direct Charitable Expenditure)

Donation to IBSA/Watch Tower Society (Associated Registered Charities)	£ 1,803.00	£ 1,159.00
Other Donations (e.g. Pioneer Ministers School, Circuit Funds)	£ 205.00	£ 545.82

(Other Expenditure)

Kingdom Hall Operation and Maintenance	£ 5,823.74	£ 5,042.91
Circuit and Visiting Minister Expenses	£ 217.37	£ 401.56

(Payments for Investment and Other Assets)

Long term Investments (tied up for a year)	£	£
Equipment purchased for Kingdom Hall	£ 371.81	£
Purchase of Land/Buildings in Connection with Place of Worship	£	£

(Misc Payments)

Loan repayment to the Society re Kingdom Hall Building	£	£
Other: Refurbishment £69826.43; HLC £10.00	£ 69,836.43	£ 37,024.23

<b>Total Payments</b>	<b>£ 78,257.35</b>	<b>£ 44,173.52</b>
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Net receipts (expense) for the year	£ -11,396.70	£ -12,171.43
Bank and cash balances at April 1, 2010	£ 48,836.29	£ 61,007.72
Bank and cash balances at March 31, 2011	£ 37,439.59	£ 48,836.29

Signed  Date 9<sup>th</sup> June 2011

Secretary for the trustees of the Manchester Central Congregation of Jehovah's Witnesses

# The Manchester Central Congregation of Jehovah's Witnesses

Inland Revenue Tax Reference No. XN40198

Registered Charity No. 1066460

## ANNUAL ACCOUNTS REPORT: YEAR TO MARCH 31, 2011

Congregation Funds at April 1, 2010

£ 48,836.29

### RECEIPTS:

(Voluntary Sources)

Congregation Contributions	£	3,159.45
Tax Repayment	£	3,614.89
Congregation Deeds of Covenant	£	_____
Congregation Gift Aid	£	13,876.00
Legacies	£	_____

Sub-total £ 20,650.34

(Income from Assets)

Interest from Investments	£	0.01
Rents from Property	£	_____

Sub-total £ 0.01

(Misc Receipts)

Proceeds from sale of assets	£	_____
Loans Received	£	_____
Other: Repayment of Loan £40,000; HLC £10; M/C Urdu £6200.00	£	46,210.30
Bank Credit Error £0.30	£	_____

Sub-total £ 46,210.30

**Total Receipts** £ 66,860.65

### PAYMENTS:

(Direct Charitable Expenditure)

Donation to IBSA/Watch Tower Society (Associated Registered Charities)	£	1,803.00
Other Donations (e.g. Pioneer Ministers School, Circuit Funds)	£	205.00

(Other Expenditure)

Kingdom Hall Operation and Maintenance	£	5,823.74 *
Circuit and Visiting Minister Expenses	£	217.37

(Payments for Investment and Other Assets)

Long term Investments (tied up for a year)	£	_____
Equipment purchased for Kingdom Hall	£	371.81
Purchase of Land/Buildings in Connection with Place of Worship	£	_____

(Misc Payments)

Loan repayment to the Society re Kingdom Hall Building	£	_____
Other: Refurbishment £69826.43; HLC £10.00	£	69,836.43

**Total Payments** £ 78,257.35

Surplus (Deficit) - Difference Between Receipts and Payments £ -11,396.70

Congregation Funds on Hand at March 31, 2011 £ 37,439.59

### Received in Contribution Boxes for Watch Tower Society/I.B.S.A.

Worldwide Work Donations	£	3,373.41
Society Kingdom Hall Fund	£	922.53
Eastern European Relief	£	_____
2009 Missionary Fund	£	_____
<b>Total from Contribution Boxes</b>	£	<u>4,295.94</u>

### Donations from Congregation Funds (by resolution)

Worldwide Work Donations	£	600.00
Watch Tower Society	£	_____
Missionary Convention Fund	£	_____
Society Kingdom Hall Fund	£	_____
Other AA £582.00; KHAA £621.00	£	1,203.00
<b>Total Contributions from Congregation Funds</b>	£	<u>1,803.00</u>

Total Contributions due to Watch Tower Society/I.B.S.A. £ 6,098.94

Total of Transfers to Watch Tower Society/I.B.S.A. £ 6,098.94

Signed  Date 9th June 2011

Secretary for the trustees of the Manchester Central Congregation of Jehovah's Witnesses

\*Cong figure: £5151.57 paid by No. 2 + £4222.17 paid by No 1 + LR £50 - £3600 paid to No.2

The Manchester Central Congregation of Jehovah's Witnesses

Inland Revenue Tax Reference No. XN40198

Registered Charity No. 1066460

ANNUAL ACCOUNTS REPORT: YEAR TO MARCH 31, 2011

Congregation Funds at April 1, 2010

£ 45,619.45

**RECEIPTS:**

(Voluntary Sources)

Congregation Contributions	£	<u>3,159.45</u>
Tax Repayment	£	<u>3,614.89</u>
Congregation Deeds of Covenant	£	<u>          </u>
Congregation Gift Aid	£	<u>13,876.00</u>
Legacies	£	<u>          </u>

Sub-total £ 20,650.34

(Income from Assets)

Interest from Investments	£	<u>          </u>
Rents from Property	£	<u>          </u>

Sub-total £ 0.00

(Misc Receipts)

Proceeds from sale of assets	£	<u>          </u>
Loans Received	£	<u>          </u>
Other: Repayment of Loan £40,000; HLC £10; Bank Credit Error £0.30	£	<u>40,010.30</u>

Sub-total £ 40,010.30

**Total Receipts**

£ 60,660.64

**PAYMENTS:**

(Direct Charitable Expenditure)

Donation to IBSA/Watch Tower Society (Associated Registered Charities)	£	<u>1,803.00</u>
Other Donations (e.g. Pioneer Ministers School, Circuit Funds)	£	<u>205.00</u>

(Other Expenditure)

Kingdom Hall Operation and Maintenance	£	<u>4,222.17</u>
Circuit and Visiting Minister Expenses	£	<u>217.37</u>

(Payments for Investment and Other Assets)

Long term Investments (tied up for a year)	£	<u>          </u>
Equipment purchased for Kingdom Hall	£	<u>          </u>
Purchase of Land/Buildings in Connection with Place of Worship	£	<u>          </u>

(Misc Payments)

Loan repayment to the Society re Kingdom Hall Building	£	<u>          </u>
Other: Refurbishment £71000; HLC £10	£	<u>71,010.00</u>

**Total Payments**

£ 77,457.54

Surplus (Deficit) - Difference Between Receipts and Payments

£ -16,796.90

Congregation Funds on Hand at March 31, 2010

£ 28,822.55

**Received in Contribution Boxes for Watch Tower Society/I.B.S.A.**

Worldwide Work Donations	£	<u>3,373.41</u>
Society Kingdom Hall Fund	£	<u>922.53</u>
Eastern European Relief	£	<u>          </u>
2009 Missionary Fund	£	<u>          </u>
Total from Contribution Boxes	£	<u>4,295.94</u>

**Donations from Congregation Funds (by resolution)**

Worldwide Work Donations	£	<u>600.00</u>
Watch Tower Society	£	<u>          </u>
Missionary Convention Fund	£	<u>          </u>
Society Kingdom Hall Fund	£	<u>          </u>
Other AA £582.00; KHAA £621.00	£	<u>1,203.00</u>
	£	<u>1,803.00</u>

Total Contributions due to Watch Tower Society/I.B.S.A.

£ 6,098.94

Total of Transfers to Watch Tower Society/I.B.S.A.

£ 6,098.94

Signed *[Signature]* Date 9th June 2011

Secretary for the trustees of the Manchester Central Congregation of Jehovah's Witnesses

# Kingdom Hall Operating Committee Receipts & Payments Accounts Report

ANNUAL ACCOUNTS REPORT: YEAR TO MARCH 31, 2011

Operating Committee Funds at April 1, 2010

£ 3,216.84

## RECEIPTS:

### Congregation Contributions

Donations from Manchester Central Congregation  
Donations from Manchester Urdu Congregation

£ 3,600.00

£ 6,200.00

£

£

Sub-total

£ 9,800.00

Interest from Investments

£ 0.01 \*

Rents from Property

£

Proceeds from sale of assets (e.g. old sound equipment)

£

Loans Received

£

Other: Refurbishment £71,000;

£ 71,000.00

**Total Receipts** £ 80,800.01

## PAYMENTS:

### Kingdom Hall Operation and Maintenance

Utilities (gas, water, electricity)

£ 3,414.08

Repairs

£ 330.04

Supplies/and disposables

£ 1,407.45

Sub-total

£ 5,151.57

Equipment purchased for Kingdom Hall

£ 371.81

Purchase of Land/Buildings, including extensions

£

Loan repayment to the Society re Kingdom Hall Building

£

Other: Refurbishment Costs £69826.43; Land Registry £50.00

£ 69,876.43

**Total Payments** £ 75,399.81

Surplus (Deficit) - Difference Between Receipts and Payments

£ 5,400.20

Total Funds on Hand at March 31, 2011

£ 8,617.04

\*0.01 interest missed from year 2009/2010

# The Manchester Central Congregation of Jehovah's Witnesses

## Statement of Assets and Liabilities at March 31, 2011

	Current Year	Previous Year
<b>Cash Assets</b>		
Bank and Cash Balances		
Bank Current account (Charity Interest Paying)	£ 37,439.59	£ 48,836.29
Bank Deposit account	£ _____	£ _____
Cash not Banked	£ _____	£ _____
Total: Agrees with March 31 balance on annual account	<u>£ 37,439.59</u>	<u>£ 48,836.29</u>
Loans to other congregations and Watch Tower Society	£ _____	£ 40,000.00
Other ( _____ )	£ _____	£ _____
<b>Liabilities</b>		
Due for immediate payment	£ _____	£ _____
Loans (Repayment within one year on request)	£ 2,000.00	£ 2,000.00
Future and contingent		
Loan re construction/renovation of place of worship (Footnote A)	£ _____	£ _____
<b>Other Assets</b>		
Long term investments (tied up for a year or more)	£ _____	£ _____
Held for Functional use by Charity	£ _____	£ _____
Place of worship (Footnote B)	£ 85,000.00	£ 85,000.00
Furniture and other contents of place of worship (Footnote C)	£ 20,891.00	£ 7,896.00

### Footnotes

A Loan:

B Registered Place of Worship: Kingdom Hall, Redgate Lane, Longsight, Manchester, M12 4RQ

"Shown at historic cost." "Date of acquisition of land 10/6/85."

Condition of property very good."

C Contents: "Shown at cost. Condition of contents good." 50 Upholstered Chairs £1,122; 50 Folding Chairs £336

202 Cinema Seats £14,534; Sound Equipment £2,500 approx; 2x Computers £400 approx;

Library £1,500 approx; Mower £324; Printer £175

**Independent examiners report to the trustees of The Manchester Central Congregation of Jehovah's Witnesses.**

I report on the accounts of the congregation for the year ended 31 March 2011, which are set out on pages 1-5.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43 (2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 43 of the 1993 Act;
- To Follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- To state whether particular matters have come to my attention.

Basis of my independent examiner's report

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

Mercy Musvipa  
ACCA  
19 Quantock Close, Stockport, SK4 1LF  
24<sup>th</sup> January 2012

Independent examiners report to the trustees of The Manchester Central Congregation of Jehovah's Witnesses.

I report on the accounts of the congregation for the year ended 31 March 2011, which are set out on pages 1-5.

#### Respective responsibilities of trustees and examiner

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- To prepare accounts which accord with the accounting records and 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.

Signed  .....

Mercy Musvipa

ACCA

19 Quantock Close, Stockport, SK4 1LF

24<sup>th</sup> January 2012

# Annual Report

MANCHESTER CENTRAL CONGREGATION OF JEHOVAH'S WITNESSES

ANNUAL REPORT FOR YEAR ENDING 31<sup>ST</sup> MARCH, 2011

## **Reference and Administrative Details**

Registered Charity No. 1066460

The registered address of the congregation is The Kingdom Hall, Redgate Lane, Longsight, Manchester, M12 4RQ

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

Chairman: Bernard Tynan

Secretary: Stephen Greenwood

Other Trustees: Nathaniel Annan, Nathan Beard, Ofosuhene Baffoe, Joseph Breen, Keith Brown, Lee Cartmill, Frank Gordon, John Mannion and Iain Robertson

Karl Graham also served as a trustee up till April 2011.

The Kingdom Hall in Redgate Lane, Manchester, 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 29 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**

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.

### **Achievement, 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 and to other duly constituted congregations to assist them in carrying out their related religious purposes.

Of particular significance in the financial affairs of the congregation were the following expenses:-

£2008.00	Donations to Society, Assistance Arrangements, and Circuit Funds
£217.37	Circuit Overseers Expenses
£69826.43	Refurbishment Costs

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 73 months working expenditure.

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.

Approved by the Trustees of the charity on 9<sup>th</sup> June 2011 and signed on its behalf by;

Signed: \_\_\_\_\_  
Chairman

\_\_\_\_\_  
Secretary