

ANNUAL REPORT

MANCHESTER IRLAM CONGREGATION OF JEHOVAHS WITNESSES
ANNUAL REPORT FOR THE YEAR ENDING 31st MARCH, 2012

Reference and Administrative Details.

Registered Charity No. 1066447

The registered address of the Congregation is The Kingdom Hall, 53-55 Liverpool Road, Cadishead, Manchester. M44 5BQ

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

Chairman: Peter Wong, Secretary: Louis Lynch

Other trustees: Robert Fred Kirkham, Douglas Keith Stringer, Brian Walsh, David Walsh, Eric White, David Wong.

Timothy Melton served as a trustee until February 2012

The Kingdom Hall in Liverpool Road, Cadishead, is held in trust for the congregation by The Kingdom Hall Trust.

Structure, Government and Management.

The congregation is an unincorporated association constituted by Memorandum of Constitution dated 29th 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 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 and reading, teaching, and applying the Bible. Further, through the teaching and 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 and 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.

Of special interest was the receipt of £2,593.60 from HMRC Charities relating to Gift Aid repayment. Loans from congregation members for the refurbishment of the Kingdom Hall totalled £12,000.00 of which £6,000.00 has been repaid to date.

Of particular significance in the financial affairs of the congregation was the refurbishment of the Kingdom Hall costing £72,253.06

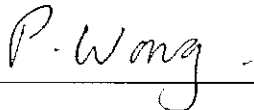
A noteworthy expense was donations to the Society totalling £2,601.00

The charity has a consistent income basis, 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 2 months working expenditure.

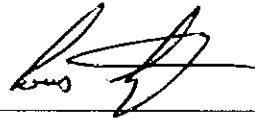
The funds are held to finance the future activities of the congregation. There are funds totalling £6,000.00 which is set aside for the repayment of a loan.

Approved by the trustees of the charity on the 24th May 2012 and signed on its behalf by:

Signed:



Chairman



Secretary

CONGREGATION ACCOUNTS AUDIT REPORT

Name of congregation: MANCHESTER IRLAM

Quarter being audited: JANUARY 2012 to MARCH 2012 24/4/12
(Month/Year) (Month/Year) (Date of audit)

Gathering the Information for the Audit

To begin the quarterly audit, the accounts servant is to provide the congregation accounts current file, cheque-book with all entries up to date, bank giro credit book(s), and so forth, including any additional accounts the congregation may have. The secretary is to provide the carbon copies of all contribution receipts. If possible, the accounts servant is to deposit all funds on hand prior to the audit. The audit should be performed without the assistance of the accounts servant.

Verification of Receipts

The purpose of this procedure is to verify that all the receipts have been entered and accounted for properly.

1. Total, by month, the carbon copies of the *Receipt* (S-24-E) forms received from the secretary.
2. Compare each monthly total with the total of the "Receipts In" column on the corresponding month's *Accounts Sheet* (S-26-E Bi).
3. If there is a difference, determine the reason and explain: N/A

4. Have all the *Receipt* forms been recorded on the *Accounts Sheet*? YES
5. For all three months, compare each *Receipt* with the transaction description and code recorded on the corresponding *Accounts Sheet*. Are *Receipt* entries coded correctly? YES
6. Compare bank statement deposit dates and amounts with *Accounts Sheet* deposit dates and amounts. Are deposits being made weekly? YES

Comments: CARBON COPY'S MISSING 8/1/12 + 22/1/12

Verification of Disbursements

1. a. Is there an invoice, resolution, or other authorization for all payments recorded on each *Accounts Sheet*? YES
b. Has each invoice or receipt been approved (initialed) by the presiding overseer? YES
2. Mark on the *Accounts Sheet* and list below under "Comments" any payments for which there is no supporting documentation. This should be considered when reviewing the audit with the presiding overseer and the accounts servant.
3. Are **ALL** branch office contributions being forwarded each month? YES
4. If there is a Kingdom Hall loan account, are monthly payments being made on time? N/A

Comments: _____

Verification of Current Account

- 1. Have all pages of the bank statement been made available for review? YES (Note: Most bank statements list the number of pages making up the statement. For example, the first page of a three-page statement likely contains the notation "Page 1 of 3.")
- 2. Are the bank statements being sent directly to the coordinator of the body of elders and not to the accounts servant? TO SECRETARY
- 3. Review the latest bank reconciliation. Agree the "Balance shown on bank statement" to the bank statement balance at the end of the month. Agree all outstanding payments and deposits to the paying in book, chequebook or record of electronic funds transfer. Confirm all arithmetic on the reconciliation. Record any discrepancies under "Comments." Does the reconciliation work? YES If "no," what is the difference? This should be reviewed with the coordinator of the body of elders and the accounts servant.
- 4. Are any outstanding payments over one month old? No If "yes," explain below.
- 5. Are any outstanding deposits over one month old? No If "yes," explain below.

Comments:

Verification of Other Accounts
(If applicable)

- 1. Does the "Other _____ : Ending Balance" figure of the "Accounts Sheet Reconciliation" box match the savings account bankbook, current statement balance for that account, or funds on deposit balance shown on the latest statement from the branch office? YES
- 2. Have withdrawals been properly approved? N/A

Comments:

Review of General Procedures

- 1. Are the congregation accounting instructions being followed? YES
- 2. Are the records neat and accurate? YES
- 3. Are the records up to date? YES
- 4. Are the monthly congregation accounts reports accurate? (Verify one month.) YES (FEBRUARY 2012)

Comments:

Audit prepared by: D. R. WONG DAVID ROBERT WONG
(Sign and print name)

Reviewed by: P. Wong P. Wong
(Coordinator of the body of elders—Sign and print name)

Additional comments:

The Manchester Inland Congregation of Jehovah's Witnesses

Inland Revenue Tax Reference No. 2039318 Registered Charity No. 106647

Annual Receipts and Payments Accounts Report: Year to March 31, 20 12

		Previous Year
RECEIPTS		
Voluntary Sources		
Congregation Contributions	£ <u>8,273-70</u>	£ <u>7778-98</u>
Donations from <u>Ray B. Broadstock Funeral</u>	£ <u>90-00</u>	£ <u>-</u>
Tax Claim	£ <u>2593-60</u>	£ <u>2514-91</u>
Congregation Gift Aid	£ <u>6820-00</u>	£ <u>9225-00</u>
Legacies	£ <u>-</u>	£ <u>-</u>
	£ <u>17,777-30</u>	£ <u>-</u>
Income from Assets		
Interest from Investments	£ <u>48-39</u>	£ <u>124-76</u>
Rents from Property	£ <u>-</u>	£ <u>-</u>
	£ <u>48-39</u>	£ <u>-</u>
Misc. Receipts		
Proceeds sale of assets <u>£1000 REPAYMENT BY REFUND</u>	£ <u>3,000-00</u>	£ <u>-</u>
Loans received	£ <u>12,000-00</u>	£ <u>-</u>
other (<u>CONVERSION PAYMENT</u>)	£ <u>224-50</u>	£ <u>199-50</u>
	£ <u>15,224-50</u>	£ <u>-</u>
Total Receipts	£ <u>33,050-19</u>	£ <u>19,943-15</u>
PAYMENTS		
Direct Charitable Expenditure		
Donation to IBSA/Watch Tower Society (Associated Registered Charities)	£ <u>960-00</u>	£ <u>960-00</u>
Donation to Circuit/District/Congregations of Jehovah's Witnesses	£ <u>1641-00</u>	£ <u>1181-00</u>
	£ <u>2601-00</u>	£ <u>-</u>
Other Expenditure		
Kingdom Hall Operation and Maintenance	£ <u>4448-52</u>	£ <u>3664-00</u>
Circuit Minister Expenses	£ <u>200-00</u>	£ <u>185-00</u>
	£ <u>4648-52</u>	£ <u>-</u>
Payments for investment and other assets		
Assets retained for investment purposes	£ <u>-</u>	£ <u>-</u>
Equipment purchase for Charity property	£ <u>-</u>	£ <u>-</u>
Purchase of Land/Buildings in connections with place of worship	£ <u>-</u>	£ <u>-</u>
	£ <u>-</u>	£ <u>-</u>
Misc. payments		
Loan repayment to the Society re KH building <u>£1000 REPAYMENT</u>	£ <u>6,000-00</u>	£ <u>-</u>
other (<u>REFUND OF K. HALL PROJECT</u>)	£ <u>72,253-06</u>	£ <u>350-00</u>
	£ <u>78,253-06</u>	£ <u>-</u>
Total Payments	£ <u>85,502-58</u>	£ <u>6340-00</u>
Net receipt (payment) for the year	£ <u>(52,452-39)</u>	£ <u>13,503-15</u>
Bank and cash balances at April 1, 20 <u>11</u>	£ <u>59,600-61</u>	£ <u>46,097-47</u>
Bank and cash balances at March 31, 20 <u>12</u>	£ <u>7148-22</u>	£ <u>59,600-61</u>

Signed [Signature] Date 7/5/12

Secretary for the Trustees of the Manchester Inland Congregation of Jehovah's Witnesses