

MOUNTAIN ASH CONGREGATION OF JEHOVAH'S WITNESSES

ANNUAL REPORT YEAR ENDED 31st MARCH, 2016

Reference and Administrative Details

Registered Charity – No. 1065397

The registered address of the Congregation is The Kingdom Hall, Richards Terrace
Trelewis, Treharris, CF46 6AN

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

Chairman; Charles Pemberton, **Secretary;** Scott Jones

Other Trustees; Granville Coble, Paul Matthews, Donald Holley, Joseph Ratcliffe, Richard Tocknell, Gordon Williams, Elliot Sewell, Raymond Prosser, Brian Prosser, Richard Jones, Matthew Thomas.

The Kingdom Hall in Richards Terrace, Treharris, is held in trust by the Kingdom Hall Trust.

Structure, Governance, and Management

The congregation is an unincorporated association constituted by Memorandum of Constitution dated May 29th 1997 (Constitution). The congregation is affiliated with Watch Tower Bible and Tract Society of Britain (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 all 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 of 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 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 donations by resolution as follows: £720 to I.B.S.A / Watchtower Society, £59,103.24 (from sale of Kingdom Hall which was rounded up to £60,000) donation to the worldwide work (transferred from the funds on hand arrangement), £3000 to the worldwide work (£250 per month), £240 to the GAA fund, £1200 donation to the Bristol Assembly Hall.

Notable expenses were as follows: £2000 loan repayment, and £1800 Operating Committee costs. There were no other noteworthy expenses during the year.

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 8 months working expenditure.

These funds are held to finance the future activities of the congregation.

Approved by the trustees of the charity on 1st June 2016 and signed on its behalf by:

Signed;

(Chairman)

(Secretary)

The Mountain Ash Congregation of Jehovah's Witnesses

Annual Receipts and Payments Account

For the Year Ended March 31, 2016

Registered Charity Number: 1065397

HMRC Tax Reference: XN69915

Unrestricted

Funds

2016

£

Receipts

Voluntary sources

Donations for local congregation expenses 6,915

Gift Aid reclaimed from HMRC 2,008

Congregation Gift Aid 4,100

Investment income

Interest

Other receipts

Credit from Energy Company 85

Congregation Coach Donations

13,108

Receipts resulting from movements on assets and investments

Sale of Kingdom Hall 57,095

Total Receipts

70,203

Payments

Costs of charitable activities

Donations to IBSA 720

Donations to Watch Tower for Worldwide Work 5,008

Donations to Watch Tower for KHAA

Donations to Watch Tower for TOAA

Donations to Circuit/District 1,200

Kingdom Hall operation and maintenance 2,680

Hire of coach for convention 1,100

Circuit overseer expenses 195

Donations to Watchtower GAA 240

Other Expenses 64

11,207

Payments resulting from movements on assets and investments

Donation to IBSA from sale of Kingdom Hall 57,095

Loan repayments 2,000

Total Payments

70,302

Net Receipt/(Payment) for the year - 99

Total cash assets brought forward 4,724

Total cash assets carried forward 4,625

Signed

Date:.....

Secretary for the Trustees of the Mountain Ash Congregation of Jehovah's Witnesses

Independent examiner's report on the accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Section A

Independent Examiner's Report

Report to the trustees/
members of

Mountain Ash Congregation of Jehovah's Witnesses

On accounts for the year
ended

March 31, 2016

Charity no
(if any)

1065397

Set out on pages

2 and 3

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. ~~[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [named body]]~~. Delete [] if not applicable.

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 (other than that disclosed below *)

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.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

March 8, 2017

Name:

Roger Duncan Corbett

Relevant professional qualification(s) or body (if any):

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Address:

45 Mervyn Way

Pencoed, Bridgend

CF35 6JH

Section B

Disclosure

Only complete if the examiner needs to highlight material problems.(E.g. accounting records have not been kept in accordance with s132 of the Charities' Act 2011 and those accounts do not comply with the requirements of the 2008 Regulations setting out the form and content of charity accounts; any material expenditure or action which appears not to be in accordance with the trusts of the charity; any failure to be provided with information and explanations by any past or present trustee, officer or employee; and any material consistency between the accounts and the trustees' annual report.)

Give here brief details of any items that the examiner wishes to disclose.

Since the trustees submitted the Annual Return on January 31, 2017, the accounting record figures for income have been re-visited and an error (of <1%) was discovered. The Total Receipts submitted with the Annual Return was £70831.00 whereas the actual figure is £70203.00. This has been corrected on the 'Annual Receipts & Payment Account' now being submitted.