

The Newton Abbot Central Congregation of Jehovah's Witnesses

Financial Statements: Year to March 31, 2016

Inland Revenue Tax Reference No. 521/XN50854

Registered Charity No. 1066941

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ANNUAL REPORT

1. CHARITY: Newton Abbot Central Congregation of Jehovah's Witnesses.
2. ANNUAL REPORT FOR YEAR ENDING 31ST MARCH 2016.

Reference and Administrative Details

3. The Registered Charity Number is 1066941.
4. The registered address of the Congregation is The Kingdom Hall, Queen Street, Newton Abbot, Devon TQ12 2LL.
5. On the date this report was approved, the Congregation was administered by the following Trustees:

Chairman: Dorian Allcock

Secretary: Dennis King

Other Trustees: Dorrien Allcock, Michael Bartlett, William Canfield, Ivor Channing, Daniel Shears, Jeffrey Shears and Shaun Williams

6. The Kingdom Hall in Queen Street, Newton Abbot is held in trust for the Congregation by the following locally appointed Trustees: Dorian Allcock, Dorrien Allcock, Michael Bartlett, William Canfield, Ivor Channing, Dennis King, Daniel Shears, Jeffrey Shears and Shaun Williams.

Structure, Governance and Management

7. 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 an entirely voluntary unpaid basis.

Objects, 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 with 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.

Achievements, Performance and Financial Review

9. 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.
10. Of particular significance in the financial affairs of the Congregation during the year was the receipt of a £50,000 legacy followed by a lump sum donation to the International Bible Students Association of £50,000.
11. 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 24 months working expenditure.
12. 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.
13. Approved by the Trustees of the Charity on 22nd May 2016 and signed on its behalf by:

Signed: _____

Chairman

Secretary

The Newton Abbot Central Congregation of Jehovah's Witnesses

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the Charity for the year ended 31st March 2016, which are set out on the following two pages.

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

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 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 next statement.

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 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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: _____

Gregory Kenneth Parry

Project Manager

237 Victoria Road

St Budeaux

PLYMOUTH

Devon

PL5 2DQ

26th January 2017

The Newton Abbot Central Congregation of Jehovah's Witnesses

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ANNUAL RECEIPTS AND PAYMENTS ACCOUNT: YEAR TO MARCH 31, 2016

	Current		Previous	
	Year		Year	
	Unrestricted Funds	Restricted Funds	Unrestricted Funds	Restricted Funds
RECEIPTS				
(Voluntary Sources)				
Congregation Contributions	£1,576.00	£345.00	£1,090.00	£332.00
Congregation Deeds of Covenant and Gift Aid	£4,640.68	£0.00	£4,760.74	£0.00
Legacies	£50,000.00	£0.00	£0.00	£0.00
Tax Repayment	£1,116.63	£0.00	£1,077.57	£0.00
Sub-Total:	<u>£57,333.31</u>	<u>£345.00</u>	<u>£6,928.31</u>	<u>£332.00</u>
(Income from Assets)				
Interest from Investments	£0.00	£0.00	£0.54	£0.00
Sundry Income	£0.00	£0.00	£0.00	£0.00
Sub-Total:	<u>£0.00</u>	<u>£0.00</u>	<u>£0.54</u>	<u>£0.00</u>
(Miscellaneous Receipts)				
Newton Abbot Buckland Congregation towards Kingdom Hall Expenses	£2,745.00	£0.00	£3,642.24	£0.00
Devon No.1 Circuit and Other Congregations towards Kingdom Hall Expenses	£4,217.28	£0.00	£2,021.21	£0.00
Sub-Total:	<u>£6,962.28</u>	<u>£0.00</u>	<u>£5,663.45</u>	<u>£0.00</u>
Total Receipts:	<u>£64,295.59</u>	<u>£345.00</u>	<u>£12,592.30</u>	<u>£332.00</u>
PAYMENTS				
(Direct Charitable Expenditure)				
Donation to IBSA/Watch Tower Society (Associated Registered Charities)	£240.00	£50,658.00	£240.00	£5,817.00
Other Donations (e.g. Pioneer Ministers School, Circuit Funds)	£672.00	£0.00	£2,324.00	£0.00
(Other Expenditure)				
Kingdom Hall Operation and Maintenance	£9,829.09	£0.00	£11,475.00	£0.00
Newton Abbot Buckland Congregation towards Kingdom Hall Expenses	£0.00	£0.00	£0.00	£0.00
Circuit and Visiting Minister Expenses	£705.00	£0.00	£657.50	£0.00
(Miscellaneous Payments)				
Convention Parking/Coach Money	£0.00	£0.00	£0.00	£1,310.00
Total Payments:	<u>£11,446.09</u>	<u>£50,658.00</u>	<u>£14,696.50</u>	<u>£7,127.00</u>
Net receipts/(expense) for the year	<u>£52,849.50</u>	<u>-£50,313.00</u>	<u>-£2,104.20</u>	<u>-£6,795.00</u>
Transfer from/(to) Restricted Funds	<u>-£50,313.00</u>	<u>£50,313.00</u>	<u>-£6,795.00</u>	<u>£6,795.00</u>
Bank and cash balances at April 1, 2015	<u>£6,607.48</u>	<u>£0.00</u>	<u>£15,506.68</u>	<u>£0.00</u>
Bank and cash balances at March 31, 2016	<u>£9,143.98</u>	<u>£0.00</u>	<u>£6,607.48</u>	<u>£0.00</u>

RESTRICTED FUNDS - There are no restricted funds reserved at the end of the year.

Signed _____ Date _____
Secretary for the trustees of the Newton Abbot Central Congregation of Jehovah's Witnesses

The Newton Abbot Central Congregation of Jehovah's Witnesses

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Registered Charity No. 1066941

STATEMENT OF ASSETS AND LIABILITIES: YEAR TO MARCH 31, 2016

	Current Year		Previous Year	
	Unrestricted Funds	Restricted Funds	Unrestricted Funds	Restricted Funds
<u>Cash Assets</u>				
Bank and Cash Balances				
Bank Current Accounts	£9,143.98	£0.00	£6,607.48	£0.00
Bank Deposit Accounts	£0.00	£0.00	£0.00	£0.00
Cash not Banked	£0.00	£0.00	£0.00	£0.00
Total: Agrees with March 31 balance on annual account	£9,143.98	£0.00	£6,607.48	£0.00
 <u>Other</u>				
Newton Abbot Buckland Congregation Toward Operating Expenses	£0.00	£0.00	£0.00	£0.00
Npower Gas Supply Overpaid	£0.00	£0.00	£0.00	£0.00
 <u>Liabilities</u>				
Due for immediate payment				
Congregation Members' Kingdom Hall Expenses Reimbursements	£0.00	£0.00	£0.00	£0.00
Future and contingent				
None	£0.00	£0.00	£0.00	£0.00
 <u>Other Assets</u>				
Held for Functional use by Charity				
Place or Worship (Footnote A)	£175,631.00		£175,631.00	
Furniture and other contents of place or worship (Footnote B)	£25,767.00		£25,767.00	

Footnotes

A **Registered Place of Worship:**

The Kingdom Hall, Queen Street, Newton Abbot, Devon TQ12 2LL.

Shown at estimated historical cost due to precise figures being unavailable. The original acquisition of the property was during 1986 prior to the then sole congregation being formed into two. The cost of this was approximately £95,000. A major part of the property was then sold off recovering approximately £65,000 of the cost. During 1993 an extensive refurbishment was carried out. The cost of this work amounted to approximately £70,000. The net cost of this activity amounted to £100,000 as shown on previous financial statements. This has been further enhanced during the last few years with another extensive refurbishment including a full re-roofing. The £75,631 cost for these works is reflected in the above figure. The Trustees consider that this is a true representation of the cost. The insurance value currently is £413,875.

B **Contents:**

Following the latest refurbishment as noted in Footnote A, the furniture and suchlike items were replaced at the cost value shown. This is made up of Chairs £9,624, Sound equipment £2,600, Cabinets and other units £7,923, kitchen fittings and electrical appliances £2,258, and various soft furnishings and sundry items £3,362. The Trustees consider that this is a true representation of the cost. The insurance value currently is £22,076.