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The Trustees,
Rhondda Congregation of Jehovah's Witnesses.

Independent Examiner's Report on the Accounts
for the year ended 31 March 2015

The documents received included a copy of your Annual Return 2015 (Online), from which it is noted:-

- It is not indicated which of the trustees is the Chair of the charity.
- According to the branch office letter dated July 3, 2015:-
 - Under 'Who' should be ticked 'Other charities or voluntary bodies' (in addition to 'The general public/mankind', which is already ticked).
 - Under 'How' should be ticked 'Provides buildings/facilities/open space' and 'Provides services' ('Other charitable services' should not be ticked).
- The bank account name is shown as 'Rhondda Penygraig', whereas it is now just 'Rhondda'.

As the requirement is for an examination only, I have not performed a full audit as this has been done internally each quarter. However, I did check the yearly receipts and expenditures, and found that these did not reconcile with the figures you included on your annual return, so you may like to reconsider these and amend them if this is possible. Although, as the amounts you have declared are a little in excess of what has been calculated from your monthly accounts reports, perhaps they can be left as they are.

Total receipts from the monthly accounts report	£ 83,529.07 *
Less coach money	<u>£ 1,026.00</u>
Net income	<u>£ 82,503.07</u>
Figure shown on your annual return (included WWW)	£ 86,373.00

Total expenditure from the monthly accounts report	£105,422.64 *
Less WWW	£ 119.05
Less coach invoice	£ 1,900.00
Less sound equipment	<u>£ 369.98</u>
Net expenditure	<u>£103,033.61</u>
Figure shown on your annual return	£103,827.00

I have looked at the two spreadsheets emailed to me by Chris Corwen and find that neither of them reflect correctly the figures appearing on the Monthly Accounts Report. The discrepancies on Chris Corwen's spreadsheet are as follows:-

April Receipts should read £667.50 NOT £677.50

November Receipts should include the unpaid cheque of £113.14.

Total is, therefore, £83,425.93 - £10.00 + £113.14 = **£83529.07** * (As above)

April Expenditure should read £679.05 (WWW was £119.05 NOT £119.50)

July Expenditure should read £879.00 (Donation to WWW was in October)

October Expenditure should read £93,449.14 (C/O expenses were £148.14 NOT £113.14. WWW £92,046.84)

November Expenditure should read £872.14 which includes C/O expenses of £113.14 that is shown as a receipt for unpaid cheque in November.

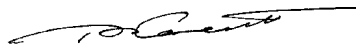
Total is, therefore, £105,274.95 - £0.45 + £148.14 = **£105,422.64** * (As Above)

I feel that you should contact the Charity Commission and advise that some small errors have been found and that you wish to amend your annual return. Then you could produce an accurate Annual Receipts and Payments Report and I could complete and sign form IER (Independent Examiner's Report on the Accounts) without comment. Have they asked you to provide the Annual Receipts and Payments Report?

Alternatively, I could complete the IER and point out the discrepancies in the figures (see draft copy attached).

I look forward to hearing from you as to how you would prefer to proceed in this matter.

Your brother,



	April	May	June	July
CONGREGATION RECEIPTS:				
Donations for local congregation expenses	£195.50	£140.00	£215.00	£140.00
Gift Aid donations for congregation expenses	£40.00	£210.00	£145.00	£316.00
Gift Aid Small Donations		£150.81	£497.60	£301.50
Donations for new kingdom hall	£261.00	£138.80		
Gift Aid donations for new kingdom hall	£171.00			
Congregation coach		£390.00		£614.00
Gift Aid reclaimed from HMRC				
From Tylorstown				£69,176.85
Other receipts				
Unpaid Cheque				
From KHOC				
Total Receipts	£667.50	£1,029.61	£857.60	£70,548.35
CONGREGATION EXPENDITURES:				
Donations to Watch Tower for WW (Resolution)	£119.05			
Donations to Watch Tower for KHAHCW (Resolution)		£400.00	£400.00	£400.00
Donations to Watch Tower for KHAA (Resolution)				
Donations to Watch Tower for TOAA (Resolution)				
Kingdom Hall operation and maintenance.	£120.00	£370.00	£409.00	£409.00
Hire of coach for convention	£350.00			
Circuit overseer and visiting speaker expenses	£20.00			
Donations to circuit accommodation committee				
Donations to hospital liaison committee				
Donations to Mid-Glam No. 1 circuit	£70.00	£70.00	£70.00	£70.00
Other payments				
1) RBC Expenses				
2) Legal fees				
3) Pioneer expenses				
4) Sound equipment				
5) Estate agent fees.				
6) Chubb				
Total Expenditures	£679.05	£840.00	£879.00	£879.00
Surplus (Deficit)	-£11.55	£189.61	-£21.40	£69,669.35
CONGREGATION FUNDS RESERVED FOR SPECIAL PURPOSES				
1)				
2)				
3)				
Total Funds Reserved for Special Purposes	£0.00	£0.00	£0.00	£0.00
Funds Available to Cover Congregation Expenses				

RHONDDA CONGREGATION FINANCIAL REPORT FOR FINANCIAL YEAR

2014-2015

Congregation Funds at Beginning of Financial Year (Insert manually from previous year end report)

£27,585.13

CONGREGATION RECEIPTS:

Donations for local congregation expenses	£3,010.50
Gift Aid donations for congregation expenses	£2,494.00
Gift Aid Small Donations	£3,705.31
Donations for new kingdom hall	£399.80
Gift Aid donations for new kingdom hall	£171.00
Congregation coach	£1,026.00
Gift Aid reclaimed from HMRC	£0.00
Deposit with Branch from Tylorstown	£71,097.15

Other receipts

Unpaid Cheque	£713.14
From KHOC	£912.17

Total Receipts £83,529.07

CONGREGATION EXPENDITURES:

Donations to Watch Tower for WW (Resolution)	£119.05
Donations to Watch Tower for KHAHCW (Resolution)	£96,446.84
Donations to Watch Tower for KHAA (Resolution)	£0.00
Donations to Watch Tower for TOAA (Resolution)	£375.00
Kingdom Hall operation and maintenance.	£4,235.16
Hire of coach for convention	£1,900.00
Circuit overseer and visiting speaker expenses	£341.78
Donations to circuit accommodation committee	£0.00
Donations to hospital liaison committee	£0.00
Donations to Mid-Glam No. 1 circuit	£1,065.00

Other payments

1) RBC Expenses	£35.19
2) Legal fees	£100.00
3) Pioneer expenses	£300.00
4) Sound equipment	£369.98
5) Estate agent fees.	£120.00
6) Chubb	£14.64

Total Expenditures £105,422.64

Surplus (Deficit) -£21,893.57

Congregation Funds at End of Current Month £5,691.56

CONGREGATION FUNDS RESERVED FOR SPECIAL PURPOSES

1)	£0.00
2)	£0.00
3)	£0.00
Total Funds Reserved for Special Purposes	<u>£0.00</u>

Funds Available to Cover Congregation Expenses at End of Financial Year. £5,691.56

Signed :

Date: March 31, 2015

Secretary for the Trustees of the Rhondda Congregation of Jehovah's Witnesses