

FINANCIAL STATEMENTS AND REPORTS

FOR THE

ROSS-ON WYE CONGREGATION OF JEHOVAH'S WITNESSES
REGISTERED CHARITY NUMBER 1065321
FOR THE YEAR ENDED 31 MARCH 2011

ROSS-ON-WYE CONGREGATION OF JEHOVAH'S WITNESSES
REGISTERED CHARITY NUMBER 1065321
FINANCIAL STATEMENTS & REPORTS

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FOR THE YEAR ENDED 31 MARCH 2011

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE
ROSS-ON-WYE CONGREGATION OF JEHOVAH'S WITNESSES
FOR THE YEAR ENDED 31 MARCH 2011

We report on the accounts of the Ross-on-Wye Congregation of Jehovah's Witnesses for the year ended 31 March 2011, which are set out on pages 3 and 4.

Respective responsibilities of trustees

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act), as amended by s.28 of the Charities Act 2006) and that an independent examination is needed. It is our responsibility to examine the accounts (under section 43 of the Act, as amended); to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the Act, as amended); and to state whether particular matters have come to our attention.


Basis of independent examiner's report

Our 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the accounts.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- (1) which gives us reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 41 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or
- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



MARC AUSTIN F.M.A.A.T., Director
Marc Austin Ltd t/a
Marc Austin Accountancy
9 Ashley Drive
Bussage
Stroud
GLOS GL6 8BY



Dated

ROSS-ON-WYE CONGREGATION OF JEHOVAH'S WITNESSES
ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2011

1. Charity: Ross-on-Wye Congregation of Jehovah's Witnesses.
2. Annual Report for the Year Ending 31st March 2011.

Reference and Administrative Information

3. Registered Charity No. 1065321
4. The registered address of the congregation is: Kingdom Hall, Homs Road, Ross-on-Wye, Herefordshire, HR9 7DE.
5. On the date this report was approved, the congregation was administered by the following:
Chairman: Timothy Wyeth
Secretary: David Smith
Other Trustees: David Cormack, Dennis Manning, Gary Manning, Terence Roberts, Timothy Roberts, Martin Reeve, Peter Harriss (appointed 27 January 2011), Robert Harkins (appointed 27 January 2011) and Brian Whiles.
6. The Kingdom Hall in Homs Road, Ross-on-Wye, is held in trust for the congregation by the Kingdom Hall Trust. This Trust replaced locally appointed trustees who had served previously.

Structure, Governance and Management

7. The Congregation is an unincorporated association constituted by Memorandum of Constitution dated 16th 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

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 practise 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 congregational 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 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.

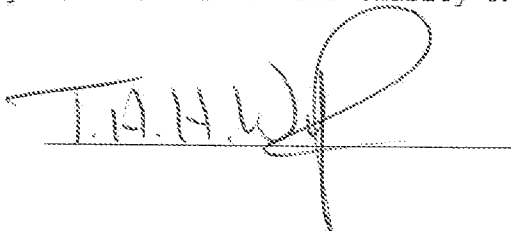
REPORT OF THE TRUSTEES (continued)
ROSS-ON-WYE CONGREGATION OF JEHOVAH'S WITNESSES
FOR THE YEAR ENDED 31 MARCH 2011

The trustees confirm that they have taken into consideration Charity Commission guidance on public benefit in exercising their powers or duties.

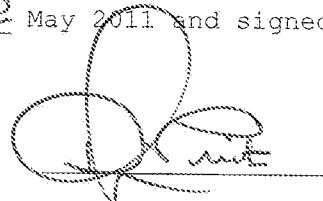
Achievements, Performance and Financial Review

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 interest in the financial affairs of the congregation was the expenditure of £15,682 on a major refurbishment of the Kingdom Hall, which included redecoration and the replacement of chairs and curtains. Some works to complete the programme were carried over into the financial year which will end in March 2012. In connection with this programme, a decision was made in autumn 2010 to close the congregation's too poorly-performing Santander deposit accounts and transfer the funds to the congregation's current account so that all payments could be made promptly.
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 twelve months' working expenditure (excluding refurbishment costs).
12. These funds are held to finance the future activities of the congregation.
13. Approved by the Trustees of the charity on 22nd May 2011 and signed on its behalf by:

Chairman



J.A.H.W.P.



Secretary

ROSS-ON-WYE CONGREGATION OF JEHOVAH'S WITNESSES
REGISTERED CHARITY NUMBER 1065321

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2011

	£	2011 £	2010 £
RECEIPTS:			
(Voluntary Sources):			
Congregation contributions	2,842		2,090
Tax refunds	1,291		925
Congregation gift aid	6,965		8,206
Legacies	-		-
	<u> </u>	11,098	<u>11,221</u>
(Income from Assets):			
Interest from investments	96		90
Rents from property	-		-
	<u> </u>	96	<u>90</u>
(Miscellaneous receipts):			
Other receipts (Coach travel fund, Bristol Assembly Hall etc)	1,266		-
	<u> </u>	1,266	-
		<u>12,460</u>	<u>11,311</u>
PAYMENTS:			
(Direct charitable expenditure):			
Donation to IBSA/Watch Tower Society (Associated registered charities)	4,735		5,256
Other donations (eg Pioneer Ministers School, Circuit funds)	1,380		1,730
(Other Expenditure):			
Kingdom Hall operation & maintenance	6,295		5,410
Circuit & visiting minister expenses	140		100
(Payments for investments and other assets)			
Equipment purchased for Kingdom Hall	12,666		-
(Miscellaneous Payments)			
Loan repayment to Watch Tower Society Re Kingdom Hall Building	-		-
Other (Local loans, assembly coach)	2,226		1,185
	<u> </u>	<u>27,442</u>	<u>13,681</u>
NET (EXPENSES)/RECEIPTS FOR THE YEAR		£ (14,982)	£ (2,370)

ROSS-ON-WYE CONGREGATION OF JEHOVAH'S WITNESSES
REGISTERED CHARITY NUMBER 1065321

STATEMENT OF ASSETS & LIABILITIES
AS AT 31 MARCH 2011

	Notes	£	2011 £	2010 £
Cash Assets:				
Bank Current Account			11,100	4,077
Deposit Accounts			-	22,205
Cash in Hand			<u>235</u>	<u>35</u>
			11,335	26,317
Loans to other congregations and Watch Tower Society			<u>-</u>	<u>-</u>
			<u>£11,335</u>	<u>£26,317</u>
Liabilities: Amounts falling due within one year				
Donations due to Watch Tower Society		<u>899</u>		<u>144</u>
<i>Future & contingent:</i>				
Loans by Congregation Members repayable on demand		-		-
Loan re. construction/renovation of place of worship		<u>-</u>		<u>-</u>
			<u>£ 899</u>	<u>£ 144</u>
Other Assets:				
<i>Held for functional use by charity</i>				
Place of worship	A		123,200	123,200
Furniture & other contents of place of worship	B		<u>12,900</u>	<u>12,900</u>
			<u>£136,100</u>	<u>£136,100</u>

Notes:

- A: Registered Place of Worship: Kingdom Hall, Homs Road, Ross-on-Wye, Herefordshire, HR9 7DE. - Shown at historic cost: £123,200. Date of construction and occupation: 1993. Condition of property: Good.
- B: Contents: See asset register (kept by trustees).