

## **Independent examiner's report to the trustees of Salisbury Milford Congregation of Jehovah's Witnesses**

I report on the accounts of the Trust for the year ended 31 March 2013.

### **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 Commission 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 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 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 statement below.

### **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.

**Name:** Joanna Elgie

**Relevant professional qualification or body:** Voluntary Independent Auditor

**Address:** 23 McKenzie House, Tollgate Road, Salisbury, Wiltshire, SP1 2JE

**Date:** 16 October 2013

The Salisbury Milford Congregation of Jehovah's Witnesses

STATEMENT OF ASSETS AND LIABILITIES: YEAR TO MARCH 31 2013

**CASH ASSETS**

	Year Ending Mar. 2013	Year Ending Mar. 2012
Bank and Cash Balances		
Bank Current Account (Barclays) (Milford)	£6,992.20	£2,301.23
Bank Current Account (Lloyds) (SKHOC)	£0.00	£1,025.01
Funds on Deposit Congregation	£47,291.00	£17,291.00
Funds on Deposit SKHOC (For New Kingdom Hall)	£0.00	£19,661.37
Cash not banked Cong		£0.03
Cash not banked SKHOC	£0.00	£0.00
Unprocessed Receipts Milford	£205.93	£70.80
Unprocessed Payments Milford	-£34.92	-£371.30
Society Money held in Barclays A/c	-£721.85	£0.00
Unprocessed receipts SKHOC	£0.00	0.00
Unprocessed payments SKHOC	£0.00	-£20.00
Total: Agrees with March 31st balance on annual account	<u>£53,732.36</u>	<u>£39,958.14</u>
Total Cash Assets	£53,732.36	<b>£39,958.14</b>

Other:

**LIABILITIES**

Due for immediate payment		£0.00
Loans (Repayment within one year on request)		£0.00
Future and contingent		£0.00
Loan re construction/renovation of place of worship (Footnote A)		£0.00

**OTHER ASSETS:**

Long term investments (tied up for a year or more)		£0.00
Other Property (Footnote D)		£0.00
Retained for charities own use		
Place of worship (Footnote B)	£165,000.00	£165,000.00
Furniture and other contents of place of worship (Footnote C)	£13,975.58	13,975.58
	<u>£232,707.94</u>	<u>£216,583.38</u>

**Footnotes:**

- A** Loan: None
- B** Registered Place of Worship: 77 St. Marks Road, Salisbury, SP1 3AY. *Historic cost shown.*  
Purchased in 1988. Reasonable condition.
- C** Contents: *Shown at cost*. Reasonable condition.
- D** Other Property (Not the place of worship): None

<b>The Salisbury Milford Congregation of Jehovah's Witnesses (Including KH Operating Committee)</b>				
Inland Revenue Tax Reference No. XN85885				
<b>Annual receipts and payments account; year to March 31 2013</b>			<b>2013</b>	<b>2012</b>
<b>RECEIPTS</b>				
Voluntary Sources				
	Congregation Contributions (To Milford + from Harnham)		£24,119.43	£4,892.66
	Tax Repayment		£0.00	£1,057.86
	Congregation Gift Aid		£3,696.72	£2,495.00
	Contributions For New Kingdom Hall		£111.00	£1,440.15
		Sub-total	£27,927.15	£27,927.15
	Income From Assets			
	Interest From Investments		£0.00	£3.85
	Rents from Property			
		Sub-total	£0.00	£0.00
	(Misc Receipts)			
	Proceeds from Sale of Assets			
	Loans Received			
	Other:			
		Sub-total	£0.00	£0.00
	<b>Total Receipts</b>			<b>£27,927.15</b>
				£9,889.52
<b>PAYMENTS</b>				
	(Direct Charitable Expenditure)			
	Donation to IBSA/Watchtower Society (Associated Registered Charities)		£3,450.00	£2,400.00
	Other Donations (e.g. Pioneer Ministers School, Circuit Funds)		£90.00	£728.00
	(Other Expenditure)			
	Kingdom Hall Operation And Maintenance	U	£2,462.24	£2,480.94
	Kingdom Hall Assistance Arrangement	KHA	£300.00	£156.00
	Circuit and Visiting Minister expenses	V	£271.00	£94.50
	Circuit Overseer Assistance Arrangement	TOA	£303.00	£0.00
	Convention Travel		£1,224.12	£1,488.02
	Kingdom Hall Conferencing		£96.00	£96.00
	Other Literature Postage			£0.00
	(Payments for Investments and Other assets)			
	Long Term Investments (tied up for a year)		£0.00	£0.00
	Equipment purchased for Kingdom Hall		£5,786.54	£95.72
	Purchase of Land/Buildings in Connection with Place of Worship		£0.00	£0.00
	(Misc Payments)			
	Loan Repayment to the Society re Kingdom Hall Building		£0.00	£0.00
	Clerical Error last August			£0.03
	Missionary Fund		£170.00	£0.00
	<b>Total Payments:</b>		<b>£14,152.90</b>	<b>£14,152.90</b>
				£7,539.21
	Funds On Deposit with Branch for new KH		£19,772.37	£19,661.37
	Funds on Deposit Congregation		£27,518.63	£17,291.00
	<b>Total Funds on Deposit with the Branch</b>		<b>£47,291.00</b>	
	Net Receipts (expense) for the year		£13,774.25	£2,350.34
	Bank and cash balances at April 1, 2012		£39,958.11	£37,607.80
	Bank and cash balances at March 31, 2013		£53,732.36	£39,958.11
	Signed			Date 30th May 2013
Secretary for the Trustees of the Salisbury Milford Congregation of Jehovah's Witnesses				

## **Annual Report 2013**

1. Charity: Salisbury Milford Congregation of Jehovah's Witnesses
2. Annual Report for the Year Ending: 31st March 2013

### **Legal and Administrative Information**

3. The Congregation is an unincorporated association now constituted by Memorandum of Constitution dated 29th May 1997 (the Constitution).
4. The Charity Commission No 1067015
5. The Congregation has during the year been administered by the following Trustees, being elders of the Congregation duly appointed pursuant to the Constitution:  
  
Chairman: Brother C. Ailano  
Secretary: Brother R. Self  
Other Trustees: Brothers, C. Barker, M. Bethell, R. Dando, K. Dowty, H. Greenwood  
M. Fry. J. Pottinger & P. Strange
6. The registered address of the Congregation is:  
"The Kingdom Hall, 77 St. Marks Road, Salisbury, SP1 3AY"
7. The Congregation's Bank is Barclays Bank, High Street Salisbury. SP1 2YH  
And Lloyds Bank, Blue Boar Row, Salisbury SP1 1DA
8. At the end of the year there were 101 congregation members.
9. The Congregation was within the Dorset No 1 Circuit of Jehovah's Witnesses

### **Objects and Activities**

10. The Constitution restricts the operation of the Congregation to religious purposes and limits the use of its assets to such purposes: It defined the objects of the congregation as 'the practice and advancement of Christianity founded on the Holy Bible'. For this purpose the Congregation is organized on the basis of scriptural precedent and as otherwise recommended by the Watchtower Bible and Tract Society of Britain ('the Society') with which the Congregation is affiliated.  
During the year the Congregation has achieved its objects and continued to pursue its purpose by holding regular twice-weekly meetings for the public worship of God and Bible study. Further, most congregation members have assisted by sharing regularly in preaching the good news of God's Kingdom and teaching principles of Christian living including respect for secular authority, persons and property; the maintenance of personal morality and family values; and other facets of practical Christianity.

### **Governance**

11. 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 3 times a year. All major decisions are made by formal resolutions at meetings of the congregation members as provided for in the constitution.  
The trustees and all other persons engaged in the activities of the congregation have done so on an entirely voluntary unpaid basis.

## Review of Year and Financial Developments

12. The Congregation is funded by voluntary donations made by congregation members and others, supplemented by income from investments. Further, it is confirmed that the congregation's accounts comply with the Constitution and with the relevant statutory requirements. Throughout the year such funds have been used to provide facilities for the holding of the 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 during the year. Funds have also been donated to the Society to assist them in carrying out their related religious purposes.

The Annual Assets and Liabilities Statement at 31/3/13 confirms' the cash assets of the Congregation were as follows:

Cash in Current Account (Barclays):	£6,992.20
Funds on Deposit Congregation	£47,291.00
Cash Not Banked Congregation	£0.00
Unpresented Deposits *	£205.93
Unpresented Payments *	-£34.92
Society Money Held In Barclays	-£721.85

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Total	£53,732.36
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\*(not on bank Statement)

The above includes £19,772.37 Donated for our new Kingdom Hall

13. These funds are held for the purposes of financing the future activities of the Congregation, including the acquisition / improvement of accommodation for the holding of meetings for worship and Bible study.

14. Property – The Kingdom Hall, 77 St. Marks Road, Salisbury, held in trust for the Congregation by The Kingdom Hall Trust

15. Of particular significance in the financial affairs of the Congregation during the year was:

Merger with Harnham Congregation with the resulting income of £17,258.77

The contribution of £4,143.00 approved by Congregation resolution for the charitable work of associated Charities

Finally in all respects the Congregation continues to cooperate closely with the other duly constituted congregations within the Circuit and with the Society for the common purpose of advancing Christianity by preaching the good news of God's Kingdom by Jesus Christ.

## Internal Controls:

16. Proper controls and procedures are adhered to, so that the monthly financial reports accurately represent all transactions, are in balance and provide reasonable assurance that finances are being used for their intended purpose. A competent person independently examines the accounts on a quarterly basis, using guidelines prepared by the society. The result is announced to the congregation.

**Investment Policy:**

17. The Trustees have the power to invest in any way they see fit, but subject to the provisions of the Constitution. They will have regard to the soundness of the financial institution, and invest in harmony with Christian principles. Any funds that may be needed in the short term will be invested on that basis.

**Reserves Policy:**

18. The charity has a consistent income base, through donations from congregation member, some of which is by tax-effective means. Based on this income, we can plan confidently with relatively small reserves. The policy 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 3 months working expenditure.

**Risk Management:**

19. The Trustees actively review the major risks the charity faces and believe that by maintaining free reserves at the level stated in the reserves policy, combined with the internal audit program, the charity will have sufficient resources in the event of adverse conditions. Established systems are in place to mitigate the significant risks.

20. Approved by the Trustees of the charity on the 30<sup>th</sup> May 2013 and signed on its behalf by:

Signed:

C. Ailano    Chairman

R. Self    Secretary