

FINANCIAL STATEMENTS AND REPORTS

FOR THE

STROUD CONGREGATION OF JEHOVAH'S WITNESSES
REGISTERED CHARITY NUMBER 1067019
FOR THE YEAR ENDED 31 MARCH 2010

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FOR THE YEAR ENDED 31 MARCH 2010

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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
STROUD CONGREGATION OF JEHOVAH'S WITNESSES
FOR THE YEAR ENDED 31 MARCH 2010**

We report on the accounts of the Stroud Congregation of Jehovah's Witnesses for the year ended 31 March 2010, which are set out on pages 3 and 4.

Respective responsibilities of the trustees and examiner

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 view given by the accounts.

Independent examiner's statement

In connection with my 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 FMAAT, Director
Marc Austin Ltd t/a Marc Austin Accountancy
9 Ashley Drive
Bussage
Stroud
GLOS GL6 8BY

19/8/10
Dated

CHELTENHAM HATHERLEY CONGREGATION OF JEHOVAH'S WITNESSES
ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2010

Reference and Administrative Details

Registered Charity number: 1067019

The registered address of the Congregation is: The Kingdom Hall, Cornhill, Stroud, Glos. GL5 2AL.

On the date this report was approved, the Congregation was administered by the following trustees:

Chairman: Keith Boyles
Secretary: Tim Espley
Other Trustees: Andrew Barnard, George Crabb, Jeffrey Crabb, Roger Crabb, Tony Firminger, Terry Grant, Cyril Klimczak, Tony Phelps, Brian Poole, Michael Powell, Peter Webb, Nick Wherrett, Les Wilcox and Richard Yerbury.

Structure, Governance and Management

The congregation is an unincorporated association constituted by the Memorandum of Constitution dated 29 May 1997 ('the Constitution'). The congregation is affiliated with the Watchtower Bible and Tract Society of Britain ('the Society').

New trustees are selected by the existed trustees from among congregation members and are duly appointed pursuant to the Constitution.

The affairs of the congregation and 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 resolution 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

The congregation 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 of 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.

**STROUD CONGREGATION OF JEHOVAH'S WITNESSES
ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2010
CONTINUED...**

Achievements, Performance and Financial Review

The congregation is primarily financed 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.

Of particular significance in the financial affairs of the congregation were donations totalling £2,971 to the Society, Hospital Liaison Committee, Pioneer School, Cardiff District Convention, Missionary Fund, Circuit Flat and to the Gloucester Circuit No. 1.

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 confidently plan with relatively small reserves. This 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 18 months' working expenditure.

These funds are held to finance the future activities of the congregation. Included in the congregation's funds at 31 March 2010 is a total of £42,913.04 which is earmarked for the future construction of a new Kingdom Hall.

Approved by the trustees of the charity on Friday, 4th June 2010 and signed on its behalf by

Signed:  K. Boyles (Chairman)

 T. Espley (Secretary)

STROUD CONGREGATION OF JEHOVAH'S WITNESSES
REGISTERED CHARITY NUMBER 1067019

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2010

	£	2010	£
RECEIPTS:			
(Voluntary Sources):			
Congregation contributions	2,560		
Tax Refunds	915		
Legacies	-		
Congregation gift aid	<u>3,082</u>		
			6,557
(Income from Assets):			
Interest from investments	-		
Rents from property	<u>-</u>		
			-
(Miscellaneous receipts):			
Building fund	32,115		
Other receipts	<u>1,030</u>		
			<u>33,145</u>
			39,703
PAYMENTS:			
(Direct charitable expenditure):			
Donation to IBSA/Watch Tower Society (Associated registered charities)	600		
Other donations (eg Pioneer Ministers School, Circuit funds)	2,371		
(Other Expenditure):			
Kingdom Hall operation & maintenance	3,283		
Circuit & visiting minister expenses	142		
(Payments for investments and other assets)			
Equipment purchased for Kingdom Hall	-		
(Miscellaneous Payments)			
Loan repayment to Watch Tower Society Re Kingdom Hall Building	-		
Other (Local loans, assembly coach)	<u>776</u>		
			<u>7,172</u>
NET RECEIPTS FOR THE YEAR			<u>£ 32,531</u>

STROUD CONGREGATION OF JEHOVAH'S WITNESSES
REGISTERED CHARITY NUMBER 1067019

STATEMENT OF ASSETS & LIABILITIES
AS AT 31 MARCH 2010

	Notes	£	2010 £
Cash Assets:			
Bank current account			53,870
Bank deposit account			-
Sundry debtors			743
			<u>£ 54,613</u>
Liabilities: Amounts falling due within one year			
Due for immediate payment		-	
<i>Future & contingent:</i>			
Loans by Congregation Members repayable on demand		-	
Loan re. construction/renovation of place of worship		-	
			<u>£ -</u>
Other Assets:			
<i>Held for functional use by charity</i>			
Place of worship	A		1,700
Furniture & other contents of place of worship	B		<u>13,000</u>
			<u>£ 14,700</u>

Notes:

- A: Registered Place of Worship: The Kingdom Hall, Cornhill, Stroud, Gloucestershire - Shown at historic cost: £1,700. Date of acquisition: 1955. Condition of property: Fair.
- B: Contents: Approximately 200 chairs, sound equipment, CCTV system, piano, safe, dehumidifier, various tables and rostrum - shown at cost. Condition of contents: Fair.