

# Independent examiner's report on the accounts

1066944  
31-MAR-12

**Section A**

**Independent Examiner's Report**

<b>Report to the trustees/ members of</b>	County Name <b>WORCESTER EAST CONGREGATION OF JEHOVAH'S WITNESSES</b>		
<b>On accounts for the year ended</b>	<b>31 MARCH 2012</b>	<b>Charity no (if any)</b>	<b>1066944</b>

<b>Set out on pages</b>	<b>2-3</b>
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**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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent  
examiner's statement**

My examination was carried out in accordance with 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 the 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.

In connection with my examination, no matter has come to my attention (~~other than that disclosed below~~ \*)

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 Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.

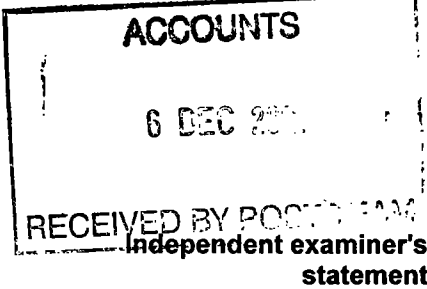
\* Please delete the words in the brackets if they do not apply.

**Signed:** *Stephen Sim* **Date:** 7 NOVEMBER 2012

**Name:** S.M. SIM

**Relevant professional qualification(s) or body (if any):** Chartered Certified Accountant

**Address:** 121 St.Mary's Road, Stratford-upon-Avon,  
Warwickshire, CV37 6TL



**Independent examiner's  
statement**

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material problems.

**Give here brief details of any items that the examiner wishes to disclose.**

[Empty disclosure box]

**WORCESTER EAST CONGREGATION OF JEHOVAH'S WITNESSES**

(Incorporating Kingdom Hall Account)

Inland Revenue Tax Reference No. XN63769 Registered Charity No. 1066944

**ANNUAL RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2012**

<b>RECEIPTS</b>	<b>2012.</b>	<b>Previous Year</b>
(Voluntary sources)	£	£
Congregation Contributions	6,222.70	5,950.0
Internal receipts for operating committee (below)	4,350.00	3,600.0
Tax Repayment	1,496.72	1,413.53
Congregation Gift Aid	4,552.00	5,301.49
Legacies	23,946.65	45000.0
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Subtotal	40,568.07	61,265.03
(Income from Assets)		
Interest from Investments	0.00	6.71
Refund Circuit Flat fuel	0.00	1,935.31
(Misc. Receipts)		
Assembly coach and car park money	1,370.00	1,843.37
Sundry receipts	0.00	1,843.37
	1,370.00	
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Sub total		
<b>Total Receipts</b>	<b>£41,938.07</b>	<b>£65,050.42</b>
	=====	=====
<b>PAYMENTS</b>		
(Direct Charitable Expenditure)		
Donations to IBSA/Watch Tower Society	4,720.00	5,076.0
Other Donations (Circuit, District & Assembly Funds)	1,100.00	2,600.00
(Other Expenditure)		
Kingdom Hall - Utilities (less Flat fuel)	5,370.83	4,299.77
Kingdom Hall - Supplies	1,160.27	1,966.52
Kingdom Hall - Repairs and Service	926.25	0.00
Circuit and Visiting Minister Expenses	289.29	460.00
Equipment purchased -	521.75	51.05
(Misc. Payments)		
Food for Pioneer Session	89.53	0.00
Internal payments to operating committee (above)	4,350.00	3,600.00
Coach hire and parking for assemblies	1,734.00	1,811.00
Sundry payments	62.00	62.77
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<b>Total Payments</b>	<b>£20,323.92</b>	<b>£19,927.06</b>
	=====	=====
Net receipts/(expenses) for the year	£21,614.15	(£45,123.36)
Bank and cash balances at 1st April 2011	66,339.37	21,216.01
Bank and cash balances at 31st March 2012	<b>£87,953.52</b>	<b>£66,339.37</b>
	=====	=====

Signed:

*Harold Jones*

**WORCESTER EAST CONGREGATION OF JEHOVAH'S WITNESSES**

**STATEMENT OF ASSETS AND LIABILITIES AT 31ST MARCH 2012**

	<b>Current Year £</b>	<b>Previous Year £</b>
<b>Cash Assets</b>		
Current Account Lloyds	1,224.76	3,331.51
Current Account Natwest	3,728.76	3,007.86
Funds-on-Deposit with Watch Tower Society (Associated Registered Charity)	83,000.00	60,000.00
	<hr/>	<hr/>
	<b>87,953.52</b>	<b>66,339.37</b>
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<b>Liabilities</b>		
Due for immediate payment	0.00	0.00
Loans (Repayment within one year on request)	0.00	0.00
<b>Other Assets</b>		
Retained for the Charity's own use		
Place of worship (Footnote A)	350,000.00	350,000.00
Furniture and other contents of place of worship (Footnote B)	34,033.28	33,393.05
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	<b>£471,986.80</b>	<b>£404,609.35</b>
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**Footnotes**

Registered Place of Worship: Kingdom Hall of Jehovah's Witnesses, Park Street, Worcester  
Shown at valuation.  
Condition of property: good.

Contents: Seating, Sound Equipment, Library, Platform, Furniture, Kitchen Utensils, Cleaners.  
Wheelchair purchased for £85.19; 6 Armchairs purchased for £503.99: Total £589.18

Вопросы, касающиеся... (mirrored text)

Вопросы, касающиеся... (mirrored text)

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## ANNUAL REPORT 2012

1. CHARITY: WORCESTER EAST CONGREGATION OF JEHOVAH'S WITNESSES
2. ANNUAL REPORT FOR YEAR ENDING MARCH 31, 2012

### Legal and Administration Information

3. The Congregation is an unincorporated association now constituted by Memorandum of Constitution dated May 16, 1997 ("the constitution")
4. Registered Charity Number 1066944
5. The Congregation has during the year been administered by the following Trustees  
Chairman: Brother Philip Borrington  
Secretary: Brother Harold Tonks  
Other Trustees: Brothers Michael Borrington, David Colbourn, Kenneth Fletcher, Paul Holder, Darren Lamer, Kevin Stock, and Nicholas Tapscott
6. The registered address of the Congregation is: Kingdom Hall, Park Street, Worcester WR5 1AD
7. The Congregation's Banks are: Lloyds TSB Bank plc, Tonbridge Branch, and Natwest Bank, The Cross, Worcester
8. At the end of the year there were 97 Congregation Members
9. The Congregation is within the Worcester No. 1 Circuit of Jehovah's Witnesses

### Objects and Objectives

10. The Constitution restricts the operation of the Congregation to religious purposes and limits the use of its assets to such purpose. It defines the objects of the Congregation as "the practice and advancement of Christianity founded on the Holy Bible". For this purpose the Congregation is organised on the basis of Scriptural precedent and as otherwise recommended by the Watch Tower 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 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 morality and family matters, and other facets of 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 three times a year. All major decisions are made by formal resolutions at meetings of Congregation members as provided by the Constitution.

The trustees and all other persons engaging in the activities of the Congregation have done so on an entirely voluntary, unpaid basis.

## **Review of Year and Financial Development**

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 regular meetings for worship and Bible study. Donations have been made towards the cost of circuit assemblies and other conventions held by the Congregation members during the year. Funds have been donated to the Society to assist them in carrying out their related religious purposes.

During the year, the congregation was a beneficiary in the estate of Sister Thelma Wing deceased, and received a final payment of £23, 946.05

The Annual Assets and Liabilities Statement of March 31, 2012. confirms the cash Assets of the Congregation were as follows:

<b>Funds:</b> Cash in Current Account -	KHOC	£ 3,728.76
Cash in Current Account -	Congregation	£ 1,224.76
Funds-on-Deposit with Watch Tower Society :	KHOC	£ 20,000.00
Funds-on-Deposit with Watch Tower Society	Congregation	£ <u>63,000.00</u>
<b>Total</b>		<b>£ <u>87,953.52</u></b>

These funds are held for the purpose of financing the future activities of the Congregation, including the improvement of accommodation for the holding of meetings for worship and Bible study

### **Property:**

Kingdom Hall, Park Street, Worcester, is held in trust for the Congregation by locally appointed Trustees. Other than the legacy noted above, there were no significant items in the financial affairs of the Congregation during the year.

Finally, in all aspects, the Congregation continues to co-operate closely with the other constituted Congregations within the Circuit and with the Society the common purpose of advancing Christianity by preaching the good news of God's Kingdom.

#### Internal Controls

13. 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 provided 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 provision of the Constitution. They will have regard to the soundness of financial institutions, and invest in harmony with Christian principles. Any funds that may not be needed in the short term will be invested on that basis.

#### Reserves Policy

14. 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 is to ensure that we have free reserves on hand, not designated for specific purposes or otherwise committed, equivalent to not less than three months working expenditure.

#### Risk Management

15. 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 programme, the charity will have sufficient resources in the event of adverse conditions. Established systems are in place to mitigate the significant risks.

Approved by the Trustees of the charity on May 25, 2012, and signed on its behalf by:

Signed  .....  
Philip Borrington, Chairman

Signed  .....  
Harold S Tonks, Secretary