

Independent examiner's report to the trustees of The Workop Congregation of Jehovah's Witnesses

I report on the accounts of the Congregation for the year ended 31 March 2012, which are set out on pages 4 to 9.

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
- 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:	David Mirfin
Relevant professional qualification or body:	AAT
Address:	5 Devonshire Road East, Chesterfield, S41 0AD
Date:	24 th September 2012

WORKSOP CONGREGATION
OF
JEHOVAH'S WITNESSES

REGISTERED CHARITY NO: 1066088

FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 March 2012

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WORKSOP CONGREGATION OF JEHOVAH'S WITNESSES

ANNUAL REPORT FOR YEAR ENDING 31 MARCH 2012

Reference and Administrative Details

Registered Charity No. 1066088

The registered address of the congregation is:

The Kingdom Hall, Central Avenue, Worksop, Nottinghamshire, S80 1EW

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

Chairman: Martin Hanson

Secretary: Gary May

Other Trustees: Jonathan Baxter, Stephen Baxter, George Brown, Trevor Hancock, Andrew Page,
James Pitt, Paul Seager, Gordon Wells, Fausto Isaac Castañon Zapata.

Andrew Meek also served as a trustee until September 2011 when he moved to the Shirebrook congregation.

Structure, Governance and Management

The congregation is an unincorporated association constituted by Memorandum of Constitution dated 29th 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

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 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 or 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.

Achievements, Performance and Financial Review

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.

Of particular significance in the financial affairs of the congregation was the transfer of monies from the Halifax deposit account to the 'Funds on Deposit' arrangement. Under this arrangement interest accrued from the funds deposited with the Watchtower Bible and Tract Society of Britain is donated to the Worldwide Bible Educational Work.

In December 2011 a comprehensive review of all Gift Aid Donations was carried out in order to ensure that the schedules submitted to HMRC recorded only contributions from eligible tax paying donors.

Noteworthy expenses in the financial affairs of the Congregation during the year were:

1. Donations totalling £1,128.00 to the Yorkshire No:1 Circuit
2. A Donation of £100.00 to the Pioneer Service School
3. A Donation of £700.00 to Travelling Overseer expenses
4. A Donation of £375.00 to the Kingdom Hall Assistance Arrangement.
5. A Donation of £420.00 to the Yorkshire No:1 Circuit Accommodation Account.
6. Expenses of £1,200 in relation to both Solicitor and Surveyor fees to investigate matters pertaining to the Lease of the Kingdom Hall land.

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 4 months working expenditure.

These funds are held to finance the future activities of the congregation. There is a separate Kingdom Hall Building Fund, the balance of which as at 31st March 2012 was £57,338.44.

Approved by the Trustees of the charity on 5th July 2012 and signed on its behalf by:

Signed:

Chairman

Martin Hanson

Secretary

Gary May

The Worksof Congregation of Jehovah's Witnesses

Inland Revenue Tax Reference No. XN56094

Registered Charity No. 1066088

CONGREGATION ANNUAL RECEIPTS AND PAYMENTS ACCOUNT: 1 APRIL 2011 TO 31 MARCH 2012

RECEIPTS:	2011-12	Previous Year
<i>(Voluntary sources)</i>		
Congregation Contributions (C)	£ 7,388.05	£ 3,574.53
Tax Repayment	£ 2,682.54	£ 1,096.99
Congregation Gift Aid (G)	£ *3,230.00	£ *5,870.00
<i>* (Adjusted Figures following review of all eligible donors)</i>		
Legacies (E)	£ 12,175.91	
Subtotal:	£ 25,476.50	£ 10,541.52
<i>(Income from Assets)</i>		
Interest from Investments (I)	£ 4.79	£
Rents from Property (R)	£	£
Subtotal:	£ 4.79	£ 0.00
<i>(Miscellaneous Receipts)</i>		
Building Fund (Kingdom Hall Project)	£ 6,778.60	£ 17,228.06
Loans received (L)	£	£ 7,100.00
Other: Coach Fund	£ 335.00	£ 162.50
Subtotal:	£ 7,113.60	£ 24,490.56
<u>TOTAL RECEIPTS:</u>	£ <u>32,594.89</u>	£ <u>35,032.08</u>
 PAYMENTS:		
<i>(Direct Charitable Expenditure)</i>		
Donation to IBSA/Watch Tower Society (Ass Reg Charities)	£	£ 801.00
Other Donations (eg Pioneer Ministers School, Circuit Funds) (A)	£ 1,228.00	£ 1,278.00
<i>(Other expenditure)</i>		
Transfers to Op Account for Operation & Maintenance of Hall (U)	£ 5,560.00	£ 4,800.00
Kingdom Hall Operation & Maintenance (U Part 2)	£ 1,669.31	£ 274.57
Circuit and Visiting Ministers Expenses (V)	£ 1,120.00	£ 770.00
<i>(Payments for Investments and Other Assets)</i>		
Long term Investments (tied up for a year) (Z)	£	£
Equipment Purchased for Kingdom Hall (Q)	£	£
Purchase of Land/Buildings in Connection with Place of Worship	£	£
<i>(Misc Payments)</i>		
Loan Repayments	£	£ 15,100.00
Other: Coach to Convention	£ 483.00	£
Other: Bank Charges / Banking Errors	£	£ 40.00
Missionary Fund/ Travelling Overseer Assist & KHAA	£ 375.00	£
<u>TOTAL PAYMENTS</u>	£ <u>10,435.31</u>	£ <u>23,063.57</u>
Net Receipts (Expenses) for the Year	£ 22,159.58	£ 11,968.51
Bank and Cash Balances at 1 April 2011	£ <u>38,615.99</u>	£ 26,647.48
Bank and Cash Balances at 31 March 2012	£ <u>60,775.57</u>	£ <u>38,615.99</u>

Signed _____ Date _____

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

The Worksop Congregation of Jehovah's Witnesses

Inland Revenue Tax Reference No. XN56094

Registered Charity No. 1066088

STATEMENT OF ASSETS AND LIABILITIES AS AT 31 MARCH 2012

<u>Cash Assets:</u>	2011-12	Previous year
Bank and Cash Balances		
Bank - Current Account	£ 3,437.13	£ 9,575.78
Bank – Halifax Deposit Account	£	£ 29,040.21
Funds on Deposit with Watch Tower Bible and Tract Society of Britain	£ 57,338.44	
<u>TOTAL</u>	<u>£ 60,775.57</u>	<u>£ 38,615.99</u>
Loans to other Congregations and Watch Tower Society	£	£
Other	£	£
Gift Aid Payment (Not yet received)	£	£ 2,200.00
<u>Liabilities:</u>		
Due for immediate payment	£	£
Loans (Repayment within one year on request)	£	£
Future and contingent		
Loan re construction/renovation of place of worship (Footnote A)	£	£
<u>Other Assets:</u>		
Long term investments (tied up for one year or more)	£	£
Other property (Footnote D)	£	£
Retained for charity's own use		
Place of worship (Footnote B)	} £	£
Furniture and other contents of place of worship (Footnote C)	} £	£

Footnotes:

A Loan: _____

B Registered Place of Worship: Kingdom Hall, Central Avenue, Worksop, Nottinghamshire, S80 1EW

C Contents:

D Other Property (Not the place of worship): _____

E Equipment Purchased for Kingdom Hall:

The Worksop Congregation of Jehovah's Witnesses

Inland Revenue Tax Reference No. XN56094

Registered Charity No. 1066088

OPERATING ACCOUNT ANNUAL RECEIPTS AND PAYMENTS REPORT: YEAR TO 31 MARCH 2012

RECEIPTS:	2011-12	Previous Year
<u>(Voluntary sources)</u>		
Congregation Contributions (C)		
Donations from Shirebrook Congregation	£ 4,320.00	£ 4,790.00
Donations from Worksop Congregation	£ 5,560.00	£ 4,800.00
Legacies (E)		
Subtotal:	£ 9,880.00	£ 9,590.00
<u>(Income from Assets)</u>		
Interest from Investments (I)	£	£
Rents from Property (R)	£	£
Subtotal:	£	£
<u>(Miscellaneous Receipts)</u>		
Proceeds from sale of assets	£	£
Loans Received (L)	£	£
Other: Unpaid DD British Gas/ BT Credit	£	£ 421.82
Credit from British Gas	£	£ 2,560.20
Refunds/Repayments Utilities etc.	£	£
Subtotal:	£	£ 2,982.02
<u>TOTAL RECEIPTS:</u>	£ 9,880.00	£ 12,572.02
 PAYMENTS:		
<u>(Direct Charitable Expenditure)</u>		
Other Donations (eg Pioneer Ministers School, Circuit Funds) (A)	£	£
	£	£
<u>(Other expenditure)</u>		
Kingdom Hall Operation & Maintenance (U)	£ 6,660.53	£ 9,406.52
Circuit and Visiting Ministers Expenses (V)	£	£
<u>(Payments for Investments and Other Assets)</u>		
Long term Investments (tied up for a year) (Z)	£	£
Equipment Purchased for Kingdom Hall (Deaf Loop Amplifier)	£	£ 154.00
Purchase of Land/Buildings in Connection with Place of Worship	£	£
<u>(Misc Payments)</u>		
Loan repayment to The Society	£	£
Other: Bank Charges	£	£
<u>TOTAL PAYMENTS</u>	£ 6,660.53	£ 9,560.52
Net Receipts (Expenses) for the Year	£ 3,219.47	£ 3,011.50
Bank and Cash Balances at 1 April 2011	£ 6,653.16	£ 3,641.66
<u>Bank and Cash Balances at 31 March 2012</u>	£ 9,872.63	£ 6,653.16

Signed _____ Date _____
 Chairman of the Operating Committee of the Worksop Congregation of Jehovah's Witnesses

The Worksop Congregation of Jehovah's Witnesses

Inland Revenue Tax Reference No. XN56094

Registered Charity No. 1066088

OPERATING ACCOUNT STATEMENT OF ASSETS AND LIABILITIES AS AT 31 MARCH 2012

<u>Cash Assets:</u>	2011-12	Previous year
Bank and Cash Balances		
Bank - Current Account	£ 9,872.63	£ 6,653.16
Bank - Deposit Account	£	£
<u>TOTAL</u>	<u>£ 9,872.63</u>	<u>£ 6,653.16</u>
Loans to other Congregations and Watch Tower Society	£	£
Other (_____)	£	£
 <u>Liabilities:</u>		
Due for immediate payment (Utilities)	£	£
Due for immediate payment (Footnote E)	£	£
Loans (Repayment within one year on request)		
Future and contingent		
Loan re construction/renovation of place of worship (Footnote A)	£	£
 <u>Other Assets:</u>		
Long term investments (tied up for one year or more)	£	£
Other property (Footnote D)	£	£
Retained for charity's own use		
Place of worship (Footnote B)	} £	£
Furniture and other contents of place of worship (Footnote C)	£ 14,497.95	£ 14,497.95

Footnotes:

A **Loan:** None

B **Registered Place of Worship:** Kingdom Hall, Central Avenue, Worksop, Nottinghamshire, S80 1EW.

Property is Leasehold,

Lease Expires:	1 st March 2068
Annual lease payment:	£3,120
Condition of property:	Good.

C **Contents:** Sound equipment and furniture:

Intruder Alarm System £543.95 (Feb 2009); Chairs £6,000.00; Sound System £2,500.00;
Radio Microphones £1,175.00 (Oct 2007); Blinds / Curtains £2,000.00; Air Conditioning System £1,845.00
Dyson cleaners - £280.00; Deaf Loop Amp - £154.00

Shown at Cost. Condition of contents Good

D **Other Property (Not the place of worship):** None

E **Due for immediate Payment:**

The Worksof Congregation of Jehovah's Witnesses

Inland Revenue Tax Reference No. XN56094

Registered Charity No. 1066088

COMBINED ANNUAL RECEIPTS AND PAYMENTS ACCOUNT: 1 APRIL 2011 TO 31 MARCH 2012

RECEIPTS:	2011-12	Previous Year
<u>(Voluntary sources)</u>		
Congregation Contributions (C)	£ 7,388.05	£ 3,574.53
Donations from Shirebrook Congregation	£ 4,320.00	£ 4,790.00
Tax Repayment	£ 2,682.54	£ 1,096.99
Congregation Gift Aid (G)	£ *3,230.00	£ *5,870.00
<i>* (Adjusted Figures following review of all eligible donors)</i>		
Legacies (E)	12,175.91	
Subtotal:	£ 29,796.50	£ 15,331.52
<u>(Income from Assets)</u>		
Interest from Investments (I)	£ 4.79	£
Rents from Property (R)	£	£
Subtotal:	£ 4.79	£
<u>(Miscellaneous Receipts)</u>		
Building Fund	£ 6,778.60	£ 17,228.06
Loans Received (L)	£	£ 7,100.00
Missionary fund	£	£
Coach Fund & Interest from closed Halifax account	£ 335.00	£ 3,144.52
Subtotal:	£ 7,113.60	£ 27,472.58
<u>TOTAL RECEIPTS:</u>	£ 36,914.89	£ 42,804.10
 PAYMENTS:		
<u>(Direct Charitable Expenditure)</u>		
Donation to IBSA/Watch Tower Society (Ass Reg Charities)	£	£ 801.00
Other Donations (eg Pioneer Ministers School, Circuit Funds) (A)	£ 1,228.00	£ 1,278.00
<u>(Other expenditure)</u>		
Kingdom Hall Operation & Maintenance (U)	£ 8,329.84	£ 9,681.09
Circuit and Visiting Ministers Expenses (V)	£ 1,120.00	£ 770.00
<u>(Payments for Investments and Other Assets)</u>		
Long term Investments (tied up for a year) (Z)	£	£
Equipment Purchased for Kingdom Hall	£	£ 154.00
<u>(Misc Payments)</u>		
Loan Repayments	£	£ 15,100.00
Other: Coach to Convention	£ 483.00	£
Other: Bank Charges / Banking Errors	£	£ 40.00
Missionary Fund/ Travelling Overseer Assist & KHAA	£ 375.00	£
<u>TOTAL PAYMENTS</u>	£ 11,535.84	£ 27,824.09
Net Receipts (Expenses) for the Year	£ 25,379.05	£ 14,980.01
Bank and Cash Balances at 1 April 2011	£ 45,269.15	£ 30,289.14
Bank and Cash Balances at 31 March 2012	£ 70,648.20	£ 45,269.15

Signed _____ Date _____
Secretary for the Trustees of the Worksof Congregation of Jehovah's Witnesses

