

Independent examiner's report to the trustees of Worthing Tarring Congregation of Jehovah's Witnesses

I report on the accounts of the Trust for the year ended 31st March, 2013, which is set out on the attached page.

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.

Mark Rusby

Name: [Mark Rusby](#)

Relevant professional qualification or body: n/a

Address: [8 Chesley Close](#) [Worthing](#) [West Sussex](#)

Date: 2.10.13

ANNUAL RECEIPTS AND PAYMENTS ACCOUNT: YEAR TO MARCH 31, 2013

Registered Charity No. 255849

Incorporating : Worthing Tarring Account, Operation & Maintenance Account

	<u>Tarring</u>	<u>Maintenance</u>	<u>Adjustments</u>	<u>£</u>	Previous Year £
RECEIPTS:					
(Voluntary Sources)					
Congregation Contributions	£4,619.94	£5,400.00	-£1,800.00	£8,219.94	£11,694.05 £1,831.44 £98.60
Congregation Gift Aid	£4,686.00			£4,686.00	£4,358.00
Gift Aid Tax Repayment	£1,089.75			£1,089.75	£1,203.84
Legacies	£0.00			£0.00	£0.00
				£13,995.69	£19,185.93
(Income from Assets)					
Interest from Investments	£4.97			£4.97	£8.44
Rents from Property	£0.00			£0.00	£0.00
				£4.97	£8.44
(Misc Receipts)					
Proceeds from sale of assets	£0.00			£0.00	£0.00
Interest Free Loans received assist in purchase 117 Grand Avenue Worthing	£33,000.00			£33,000.00	£0.00
Donations to assist in purchase 117 Grand Avenue Worthing	£11,450.00			£11,450.00	£439.00
Gift Aid Donations to assist in the purchase of 117 Grand Avenue Worthing	£6,750.00			£6,750.00	£0.00
Other :-					
Assemblies & Conventions	£391.00			£391.00	£1,337.25
Kindom Hall Refurbishment	£0.00			£0.00	£0.00
				£51,591.00	£1,776.25
Total Receipts:	£61,991.66	£5,400.00	-£1,800.00	£65,591.66	£20,970.62
PAYMENTS:					
(Direct Charitable Expenditure)					
Donation to IBSA / Watch Tower Society (Associated Registered Charities)	£1,275.00			£1,275.00	£1,620.00
Other Donations (e.g. Pioneer Ministers School, Circuit Funds)	£0.00			£0.00	£2,100.00
Donation to cover costs Brighton District Convention					
(Other Expenditure)					
Kingdom Hall Operation / Maintenance / Refurbishment	£0.00	£4,526.65		£4,526.65	£5,481.11
Circuit and Visiting Minister Expenses	£200.00			£200.00	£450.00
(Payments for Investment and Other Assets)					
Long term investments (tied up for a year)	£0.00			£0.00	£0.00
Equipment purchased for Kingdom Hall	£0.00	£288.00		£288.00	£0.00
Purchase of Land/Buildings in Connection with Place of Worship	£0.00			£0.00	£0.00
Donation to Worthing Durrington Congregation to assist in purchase 117 Grand Avenue Worthing	£62,000.00				
Less Contributions returned from Durrington	£2,500.00				
(Misc Payments)					
Loan repayment to the Society re Kingdom Hall Building				£59,500.00	£0.00
Other :-					
Passing on Funds to WTB&TS (incl Congregation Donations)	2463.63	-566.83	£1,896.80	£1,896.80	£565.60
Passing on Funds to IBSA	3772.49	-3971.79	-£199.30	-£199.30	£5,240.17
Add to Interest Free Loan (Building Fund)				£0.00	£0.00
Assemblies & Conventions				£902.50	£727.00
Local Kingdom Hall Building Fund				£2,250.00	£600.00
Local Maintenance Fund				£1,800.00	£1,800.00
Kingdom Hall Assistance Arrangement				£450.00	£420.00
Travelling Overseers Assistance Arrangement				£450.00	£0.00
1st Aid Training				£0.00	£0.00
Circuit Elders School				£0.00	£0.00
Memorial Expenses- Hire of Hall / Flowers				£85.38	£40.00
Printing of Tracts				£190.00	£79.00
Total Payments:	£68,800.38	£4,814.65	£0.00	£73,615.03	£19,122.88
Net receipts (expense) for the year	-£6,808.72	£585.35			
Bank (NatWest only) and cash balances at April 1, 2012	£14,516.63	£1,993.35			
Bank (NatWest only) and cash balances at March 31, 2013	£7,707.91	£2,578.70			
Amount on Deposit with WatchTower Society					

Signed Simon Brookwell**Date :** 21st August, 2013Secretary for the Trustees of the
Worthing Tarring Congregation of Jehovah's WitnessesFollowing the purchase of 117 Grand Avenue Worthing by Worthing Durrington Congregation, the **Kingdom Hall Building Fund** will now be incorporated in their Accounts

Annual Report

- 1, WORTHING TARRING CONGRFGATION OF JEHOVAH'S WITNESSES
2. ANNUAL REPORT FOR THE YEAR ENDING 31st MARCH 2013

Reference and Administrative Details

3. Registered Charity No 255849
4. The registered address of the congregation is The Kingdom Hall, 140 South Street, Tarring, Worthing, West Sussex BN14 7NB
5. On the date this report was approved, the congregation was administered by the following trustees:

Chairman:	Wayne Blake
Secretary:	Simon Brookwell
Other trustees:	Brothers Michael Limmer, David Brain, Wayne Dexter, Richard Tobierre, Kevin Cheeseman, Paul Constantinou, Gavin Etheridge, Brian Woodhams
6. The deeds to The Kingdom Hall in South Street Tarring Worthing is held by The Trustees in Worthing Tarring Congregation

Structure, Governance and Management

7. The congregation is an unincorporated association constituted by Memorandum of Constitution dated 31ST 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 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 y 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

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 significance in the financial affairs of the congregation was :-
- **£53700.00** Donations and Loans received to assist in the purchase of 117 Grand Avenue Worthing
 - **£62000.00** Donation to Worthing Durrington Congregation to assist in the purchase of 117 Grand Avenue Worthing
 - **£2250.00** Local Building Fund
 - **£1800.00** Local Maintenance Fund (@ £150pm)
 - **£1620.00** Regular Donations to the World Wide Work
 - **£1275.00** Circuit Assembly & Special Assembly Day Contributions (Resolution Held)
- 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 11 months working expenditure.
12. These funds are held to finance the future activities of the congregation.
- There is a separate Kingdom Hall building fund, the balance of which was transferred to Worthing Durrington Congregation to assist in the purchase of 117 Grand Avenue Worthing
13. Approved by the trustees of the charity on **4th June, 2013** and signed on its behalf by:

Wayne Blake

Simon Brookwell

Signed:

W Blake
Chairman

S Brookwell
Secretary