

THE NORTH LONDON ASSEMBLY HALL OF JEHOVAH'S WITNESSES

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Year ended 31st August 2020

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THE NORTH LONDON ASSEMBLY HALL OF JEHOVAH'S WITNESSES

LEGAL STATUS, OFFICERS AND ADVISORS

31st August 2020

CONSTITUTION

The North London Assembly Hall of Jehovah's Witnesses was registered as Charity Number 1117465 on 4th January 2007. The objects and activities of the Charity are set out in the report of the Trustees below.

TRUSTEES AS AT YEAR ENDED 31ST AUGUST 2020

L Thomas *Chairman*
K. Ellington
A.Evans
D.Greygoose

PRINCIPAL ADDRESS

174 Bowes Road
London
England N11 2JG

PRINCIPAL BANKERS

Lloyds Bank plc
1-3 Market Place
ROMFORD
Essex RM1 3AA

INDEPENDENT EXAMINER OF ACCOUNTS

Name Nathan Balakrishnan.
Address C/O Ten Forward, Balfour House, 741 High Road, London, N12 0BP

THE NORTH LONDON ASSEMBLY HALL OF JEHOVAH'S WITNESSES

REPORT OF THE TRUSTEES

Year ended 31st August 2020

The Board of Trustees present their report as a registered charity together with the financial statements of the charity for the year ended 31st August 2020.

The financial statements have been prepared in accordance with current statutory requirements and the charity's memorandum and articles of association.

Objects, Activities and Public Benefit

The objects of the North London Assembly Hall of Jehovah's Witnesses as set out in the Declaration of Trust are:

- Advancing the Christian Religion as practised by that body of Christians known as Jehovah's Witnesses.
- Advancing public religious education.
- Promoting public religious worship.
- Maintaining, improving and promoting the North London Assembly Hall as a place of public religious worship.

(These objects are to be carried out in the area of the South of England north of the river Thames.)

The Assembly Hall facilitates assemblies of Jehovah's Witnesses which provide training in reading and teaching the Bible and applying such teachings to daily living. Through the application of these principles, which include respect for secular authority, persons and property, and the maintenance of good personal morality and family values, individuals are aided to change their lives for the better. This brings benefits to families, employer/employee relations and to society at large.

The trustees confirm that they have taken into consideration Charity Commission guidance on public benefit in exercising their duties.

Governance

The trustees hold two ordinary meetings each year, and thereafter as necessary to monitor income and consider the needs of the Charity.

Investment Policy

A non-interest-bearing bank account with Lloyds Bank plc is maintained for day-to-day operation of the Assembly Hall. The Trustees have agreed that a reserve of £30,000 is sufficient to maintain the Assembly Hall on a day-to-day basis.

Wider Network

The charity also works closely with Watch Tower Bible and Tract Society of Britain (WTBTSB), a charity with similar aims and objectives, especially if major expenditure or works are required to the hall.

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Review of the Year and Financial Position

The Objects and Activities of the charity were met during the year. Contributions from individuals and groups attending public religious meetings at the Assembly Hall have enabled the Charity to cover its operating costs, and to transfer contributions to the WTBTSB for the purposes noted above.

Effects of Pandemic

The pandemic meant that events have not been held at the Assembly Hall since March 2020. We do not envisage this situation changing in the short-term.

Of course this has greatly reduced income to the charity. Likewise expenses have fallen drastically due to the minimal use of the facility. The charity was able to utilise its available reserves to cover expenses and continues to do so. The Assembly Hall was planning to approach potential donors to assist with expenses, however the situation changed as described in the future plans paragraph.

Reserves Policy

The Trustees foresee the need to maintain reserves against the maintenance and replacement of fixtures and fittings at the Assembly Hall to keep it in an appropriate condition for the holding of religious meetings. (See Investment Policy above)

Future Plans

After the balance sheet date, a larger charity with experience in caring for facilities used by Jehovah's Witnesses approached the trustees to offer to take over the care of the buildings and facilities. The charity is the International Bible Students Association (IBSA).

The trustees agreed that this would be the best way to ensure the continued provision of charitable activities to beneficiaries. It should also lead to a more efficient use of charitable funds, as IBSA shares its experience and advantages from owning and caring for other buildings.

Therefore, after the year-end date, the process of transferring financial activity across to IBSA began.

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Year ended 31st August 2020

Trustees responsibilities in respect of the preparation of accounts

The trustees acknowledge their responsibilities as follows:

Under Charity Law, the Trustees are required to prepare financial statements that give a true and fair view of the state of affairs of the Charity at the end of its financial year, and of its surplus or deficit for the financial year. In doing so, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Prepare the financial statements on a going concern basis unless it is appropriate to assume that the charity will cease to operate.

The Trustees are responsible for maintaining proper accounting records which on inspection at any time disclose with reasonable accuracy the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees present the figures in this report fully on the basis set out above.

Independent Inspection

The income for 2020 and the value of the assets held by the charity allow for Independent Inspection of the accounts rather than full audit.

By order of the Trustees,

Signed by


D. Greygoose (Treasurer)

Dated: 29th January 2021

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INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS TO THE TRUSTEES OF THE NORTH LONDON ASSEMBLY HALL OF JEHOVAH'S WITNESSES

I report on the accounts of the Charity for the year ended 31st August 2020 which are set out on the attached Statement of Financial Activities and Balance Sheet.

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 ('Charities Act'), and that an independent examination is needed. Although the Charity's gross income did not exceed £250,000, I have undertaken the examination, being a qualified member of the Association of Chartered Certified Accountants of England and Wales.

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 explanation 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.

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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 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.

Signed By



Dated 27th January 2021

Nathan Balakrishnan.

THE NORTH LONDON ASSEMBLY HALL OF JEHOVAH'S WITNESSES

STATEMENT OF FINANCIAL ACTIVITIES

Year ended 31st August 2020

INCOME AND EXPENDITURE	2019/20	2018/19
Incoming Resources		
Donations received (3)	189,283	329,816
Tax Repaid on Gift Aid	25,262	40,842
Interest Received	-	12
Other Income	61	-
Total incoming resources	214,606	370,670
Resources Expended		
Repairs and Maintenance	33,166	16,962
Rentals	21,071	20,900
Council tax	3,661	2,490
Gas and Electricity	26,670	31,841
Office and Telephone	3,707	1,964
Cleaning	11,375	14,874
Hospitality and Refreshments	1,095	1,132
Water, Sewerage and Waste Disposal	1,198	693
Equipment Purchases	3,129	3,933
Vehicle mileage costs	288	35
First Aid supplies	786	152
Miscellaneous, inc. service charges	1,694	3,610
Depreciation	17,443	9,431
Transfers to WTBTB	75,000	260,000
Total resources expended	200,283	368,017
Net Incoming (Outgoing) Resources	14,323	2,653
Funds brought forward from previous year (7)	93,646	95,521
Funds carried forward at 31st August 2020	£107,969	£ 98,174

All the above activities result from continuing activities. All gains and losses recognised in the year are included above.

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BALANCE SHEET

At 31st August 2020

		2019/20	2018/19
ASSETS			
FIXED ASSETS	(4)	59,190	59,369
CURRENT ASSETS			
Lloyds Bank Accounts		49,388	27,223
Petty Cash		350	350
Debtors	(5)	410	11,232
		<hr/>	<hr/>
		50,148	38,805
Creditors: Amounts falling due within one year	(6)	1,369	-
		<hr/>	<hr/>
NET CURRENT ASSETS		48,779	£38,805
TOTAL NET ASSETS		<u>107,969</u>	<u>98,174</u>
REPRESENTED BY			
Net income for the year		14,323	2,653
Unrestricted Funds brought forward	(7)	93,646	95,521
		<u>107,969</u>	<u>98,174</u>

The Financial Statements on pages 8 & 9 were approved by the Trustees on 29th January 2021 and signed on their behalf by:

Signed by L Thomas

Dated: 29th January 2021

L Thomas (*Chairman*)

THE NORTH LONDON ASSEMBLY HALL OF JEHOVAH'S WITNESSES

NOTES TO THE ACCOUNTS

Year ended 31st August 2020

1. ACCOUNTING POLICIES

- (a) The accounts are prepared on the historical cost accounting convention. The accounts are in accordance with applicable accounting standards, The Charities SORP (Accounts and Reports) Regulations 2008 and comply with the Charities Act 2011.
- (b) The accounts have been prepared on an accruals basis where applicable. Income from donations and interest income are included when received. Irrecoverable VAT is charged to the SOFA as incurred.
- (c) The Charity currently has no restricted funds. If a donor specifies that monies are to be used for a specific purpose, they will be included in a restricted fund.
- (d) All assets costing more than £500 are capitalised. Depreciation is charged on a straight-line basis as follows:
 - Buildings – 50 years
 - Plant and Machinery – 15 years
 - Carpets, Furniture and Fittings – 10 years
 - Vehicles – 7 years

2. TAXATION

The Assembly Hall is a registered charity and is exempt from taxation on its income and gains where they are applied to charitable purposes.

3. DONATIONS

The donation regime for the Assembly Hall now includes funds for future development of the Assembly Hall and other related purposes which are forwarded to WTBTBSB. During 2019-20, these transfers amounted to £75,000. Excess funds are sent to WTBTBSB because they have similar objectives. If major expenditure is required, they are likely to assist the charity.

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4. TANGIBLE FIXED ASSETS

	Buildings	Plant and Machinery	Carpets, Furniture & Fittings	Vehicles	Total
Cost					
As at 1.9.19	-	684,460	447,467	19,273	1,151,200
Additions	-	-	9,377	-	9,377
Disposals	-	-	-	-	-
As at 31.8.20	-	684,460	456,844	19,273	1,160,577
Accumulated Depreciation					
As at 1.9.19	-	685,291	383,158	15,495	1,083,944
Charged during year	-	(831)	14,496	3,778	17,443
Disposals	-	-	-	-	-
As at 31.8.20	-	684,460	397,654	19,273	1,101,387
Net Book Value					
As at 31.8.20	-	nil	59,190	nil	59,190
As at 31.8.19	-	(831)	64,309	3,778	67,256

Note:

The vehicles were disposed of in the financial year ended 31 August 2018. Whilst the disposal was reflected in the financial statements, an error of omission occurred, with the disposal not adjusted for in the accounting records. Therefore, the comparatives for 2018/19 financial year have been adjusted to reflect the accounting records as at 31 August 2019. The trustees can confirm that the accounting records have been checked and verified to be complete and accurate. The error of omission has been adjusted for in this financial year.

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5. DEBTORS

Amounts due within one year:	2019/20
Prepaid expenses	281
Accounts receivable	129
	<u>410</u>

6. CREDITORS

Amounts falling due within one year:	2019/20
Accounts payable	50
Accruals	1,319
	<u>1,369</u>

7. UNRESTRICTED FUNDS

Unrestricted funds as per 2018/19 financial statements	98,174
Adjustment to opening balance	(4,528)
Adjusted unrestricted funds	<u>93,646</u>

In the 2018/19 financial statements, the closing reserves did not reflect the figure in the accounting records. Upon investigation, it has been confirmed that this was a inputting error in the financial statements. The Trustees can confirm that the accounting records have been checked and verified to be complete and accurate. The trustees do not consider these errors to have resulted in a material impact on the stakeholder's reliance on the 2018/19 financial statements.

8. TRUSTEE REMUNERATION AND EXPENSES

The Trustees confirm that they have received no remuneration whatsoever. The charity has reimbursed any expenses incurred by the trustees.

9. RELATED PARTY TRANSACTIONS

The Trustees confirm that there are no related party transactions.