

# **SPIRITUAL ASSEMBLY OF THE BAHÁ'ÍS OF WANDSWORTH**

## **Reports of the directors and the trustees for the year ended 31 March 2016**

The trustees are pleased to present their report together with the financial statement of the charity for the year ending 31 March 2016

## **Reference and administrative details**

Company Registration Number: 4144884  
Charity Registration Number: 1085081

Company Registered Address 27 Rutland Gate  
London  
SW7 1PD

Bankers: Natwest Bank Plc  
98 Wandsworth High Street,  
London,  
SW18 4ZD



## Spiritual Assembly of the Baha'is of Wandsworth

### Reports of the directors and the trustees for the year ended 31 March 2016

#### Governing documents

The Spiritual Assembly of Baha'is of Wandsworth is a company limited by guarantee governed by its Memorandum and Articles of Association. It is also a charity registered with Charity Commission of England and Wales.

#### Appointment of trustees

The trustees are consist of nine person chosen from among the Baha'is of Borough of Wandsworth who have attained the age of 21 and who are elected by such Baha'is who are resident of Borough of Wandsworth in a manner provided by the Articles of Association, and who shall remain members (trustees) and continue in office for a period of one year, or until their successors are elected and on failure to be re-elected to the Spiritual Assembly shall cease to be member.

The officers of the Assembly consist of Chairman, Secretary and Treasurer, and such other officers as may be found necessary for the proper conduct of its affairs.

#### Trustee's induction and training

New trustees undergo an orientation to be brief them on their legal obligations under charity and company law, the content of Memorandum and Articles of Association, the Assembly's decision making process and its current plans and activities.

#### Organisational structure

The board of trustees of nine members administers the charity. The board meets approximately every month.

#### Risk Statement

The directors (trustees) have examined the major operational risks which charitable companies faces and confirms that the system have been established so that the necessary steps can be taken to reduce these risks.

#### Objective and Activities

The objects of the charity are:

- . Sharing the ideals and assisting the efforts of Baha'is to establish, uphold and promote the spiritual, educational and humanitarian teachings of human brotherhood, radiant faith, exalted character and selfless love revealed in the lives and utterances of all the Prophets and Messengers of God, Founders of the world's revealed religions, and given renewed creative energy and universal application to the conditions of this age in the life and utterances of Baha'u'llah.
- . To administer the affairs of the members of the Baha'i faith in the Borough of Wandsworth according to the principles of the Baha'i affiliation and administration created and established by Baha'u'llah.

The charity is dependent upon voluntary help. The entire work of the charity in the Borough of Wandsworth is carried by volunteers. It is not possible to either estimate the hours or put a valuation on the time given to the work done by volunteers.

#### Public Benefits

The trustees are satisfied that the charity is for public benefit. Its primary objective is the advancement of religion and its activities such as its study circles, devotional meetings, children's classes and junior youth activities are open to all.

## Spiritual Assembly of the Baha'is of Wandsworth

### Reports of the directors and the trustees for the year ended 31 March 2016 (continued)

#### Achievement and performance

The particular focus of Wandsworth Baha'i community's work at this stage of its development is on four Core Activities: study circles, devotional gatherings, classes for the spiritual education of children, and junior youth. All these activities are open to the wider community. In addition, the Baha'i community pursue a range of activities, designed to promote processes towards world peace.

#### Financial Review

Incoming resources in the year ended 31 March 2016 totalled £1,531 (2015: £1,269). Resources expended in the same period totalled £1,358 (2015: £1,437). At 31 March 2016 the charity had total funds of £2,705f which all were unrestricted.

#### Reserve policy

It is the policy of the charity to maintain its funds at such a level as to enable the charity to fulfil its commitments


#### Directors' responsibilities in respect of the accounts

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity financial activities during the year and of its financial position at the end of the year, in accordance with the requirements of section 386 of The Companies Act 2006. In preparing those financial statements, the directors are required to:

- a) select suitable accounting policies and then apply them consistently.
- b) make judgments and estimates that are reasonable and prudent.
- c) follow applicable accounting standard, subject to any material departures being disclosed and explained in the financial statement.
- d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.
- e) safeguarding the assets of the company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities;

The directors have confirmed that no notice has been deposited under Section 476 of the companies Act 2006.

In preparing this report, the directors have taken advantage of the audit exemption conferred by Section 477 (2) of Companies Act 2006 and in the opinion of the directors; the company is entitled to those exemptions on the basis that it qualified as a small company.

  
JULIE SAMRA

On behalf of board of Directors

**Spiritual Assembly of the Baha'is of Wandsworth**  
**Balance Sheet**  
**For the year ended 31 March 2016**

|                                     | 2016<br>£ | 2015<br>£ |
|-------------------------------------|-----------|-----------|
| <b><u>Current Assets</u></b>        |           |           |
| Cash at Bank (Current account)      | 2,705     | 2,532     |
|                                     | -----     | -----     |
|                                     | 2,705     | 2,532     |
|                                     | =====     | =====     |
| <b><u>Liabilities</u></b>           | Nil       | Nil       |
|                                     | -----     | -----     |
| <b>Net Assets</b>                   | 2,705     | 2,532     |
|                                     | =====     | =====     |
| <b><u>Represented By</u></b>        |           |           |
| Accumulated Surplus brought forward | 2,532     | 2,700     |
| Surplus (Deficit) for the year      | 173       | (168)     |
|                                     | -----     | -----     |
|                                     | 2,705     | 2,532     |
|                                     | =====     | =====     |


**Statement of Directors**

For the year ending 31st March 2016 The Company was entitled to exemption from audit under section 477(2) of company Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the company Act 2006.

The Directors acknowledge their responsibility for:

Ensuring the company keeps accounting records which comply with section 386; and  
Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of companies Act relating to accounts, so far as is applicable to the company

J. Samrah 

DIRECTORS

R. SHAHEED 

Approved by the Board of their meeting dated.....4/5/16

# Spiritual Assembly of the Baha'is of Wandsworth

## Income and Expenditure

For the year ended 31 March 2016

|  | <u>Unrestricted</u> |             |
|--|---------------------|-------------|
|  | <u>2016</u>         | <u>2015</u> |
|  | <u>£</u>            | <u>£</u>    |
| <u>Incoming Resources</u>                    |                     |             |
| Voluntary Income:                            |                     |             |
| Donations                                    | 1,531               | 1,268       |
|  | -----               | -----       |
|  | 1,531               | 1,268       |
|  | =====               | =====       |
| <br><u>Resources Expended</u>                |                     |             |
| Charitable Expenditure:                      |                     |             |
| Contribution to NSA of the Baha'is of the UK | 1,200               | 1,200       |
| Holy Days Celebration                        | -                   | 177         |
| Room hire for meeting                        | 40                  | -           |
| Subscriptions                                | 15                  | 60          |
| Postage, Stationery & Admin costs            | 103                 | -           |
|  | -----               | -----       |
|  | 1,358               | 1,437       |
|  | -----               | -----       |
| Net movement in funds                        | 173                 | (168)       |
|  | -----               | -----       |
| Total funds brought forward                  | 2,532               | 2,700       |
|  | -----               | -----       |
| Total funds carried forward                  | 2,705               | 2,532       |
|  | =====               | =====       |

**Spiritual Assembly of the Baha'is of Wandsworth**  
**Notes to the accounts for the year ended 31 March 2016**

**Company Status**

The charity is a company limited by guarantee. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member. If the winding up occurs within one year of member ceasing to be a member then the above applies for debt and liabilities of the company contracted before he or she ceased to be a member.

**Accounting Policies**

**Accounting convention**

The accounts are prepared under the historical cost convention on a going concern and include the results of the charity's operation as indicated in the financial report, all of which are continuing.

**Basis of accounting**

The accounts have been prepared in accordance with the applicable accounting standards, the Statement of Recommended Practice-"Accounting and Reporting by Charities" (SORP 2005) and complies with companies Act 2006.

**Principal source of income**

In accordance of the teaching of Baha'i Faith, only Baha'is may contribute to the Baha'i fund. Thus the primary source of income is from the Baha'i community of Borough of Wandsworth.

**Incoming Resources**

All incoming sources accounted for when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Outgoing resources**

Expenditure is accounted for on an accrual basis and is allocated to the appropriate heading in the financial statement. Where applicable, resources expended include VAT which cannot be recovered.

**Cash flow statement**

The company has taken advantage of the exemption conferred by the Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it qualifies as a small company.