TRUSTEES' ANNUAL REPORT

For the year ended 31 March 2022

Charity name	Kilbirnie Congregation Of Jehovahs Witnesses
Scottish charity number	SC001911
Constitutional form	Unincorporated association
Reporting period	1 April 2021 to 31 March 2022
Principal / charity trustee address	1 Buchan Road, Troon, North Ayrshire, KA10 7BT
Parent charity	Watchtower Bible and Tract Society of Britain (registration 1077961)
Governing document	Constitution adopted 19 July 2007
Number of staff / congregation membership	Nil / Not separately recorded

Charity trustees

Charity trustees who served during the financial year: Hugh Payne; Andrew W Cochrane; James Todd; John Wynn; Gary Dunlop; Alexander Steele; John Andrew Chance; Matthew White.

Charity trustees on the date of approval: Hugh Payne; James Todd; John Wynn; Gary Dunlop; Alexander Steele; John Andrew Chance; Iain MacRae; Andrew Fenlon; Ben Wynn.

Structure, governance and management

The congregation operates under a constitution adopted on 19 July 2007. The supplied records identify the charity trustees by reference to the congregation's serving elders; appointments and cessations are recorded through the congregation's ecclesiastical governance arrangements. The trustees manage the charity collectively, major financial decisions are recorded through the congregation's governance arrangements, and activities are carried out by unpaid volunteers. The charity is affiliated with Watchtower Bible and Tract Society of Britain.

Charitable purposes and activities

The charity exists to advance the Christian religion as practised by Jehovah's Witnesses in the local area. During the year it pursued that purpose through meetings for public worship and Bible study, Bible education and preaching, pastoral and congregational support, maintenance of facilities used for worship, and financial support for related religious work. The congregation received donated volunteer services from members; no monetary value has been placed on that volunteer time.

Achievements and performance

The congregation continued its religious and educational activities and maintained the financial resources needed for worship and Bible teaching. Voluntary local donations supported the congregation's activities and, where applicable, designated collections were remitted for wider religious and construction purposes. No paid staff were employed.

Financial review and reserves

Total receipts were £18,917.50 and total payments were £22,334.73, producing a deficit of £3,417.23. Cash funds moved from £6,480.13 to £3,062.90.

The deficit arose principally from the £5,000 surplus-funds transfer recorded in February 2022. The trustees continued to monitor expenditure and unrestricted reserves were rebuilt in later years.

The trustees aim to maintain unrestricted cash reserves broadly equivalent to three months of routine unrestricted payments, while allowing for planned transfers, maintenance costs and the timing of donations. Closing unrestricted cash represented approximately 1.6 months of unrestricted payments, below the trustees' indicative three-month reserve. The lower balance reflected the deficit in the year, and reserves were rebuilt in later periods.

Risk management and internal controls

The trustees review regular accounts reports and bank reconciliations. Supporting records include bank statements, donation and Gift Aid records, payment authorities, invoices, receipts and congregation resolutions. Payments are made through the congregation's approved financial arrangements and are reported to the trustees.

The Trustees' Annual Report and accounts were approved by the charity trustees on	1 September 2026
Signed on behalf of the charity trustees	
Name	Hugh Payne
Office	Charity Trustee / Chairman

STATEMENT OF RECEIPTS AND PAYMENTS

For the year ended 31 March 2022

All figures are in pounds sterling.

	Unrestricted £	Restricted / designated £	Total 2022 £	Total 2021 £
RECEIPTS				
Donations, standing orders and Gift Aid	17,772.50	-	17,772.50	15,003.75
Other receipts and refunds	1,145.00	-	1,145.00	1,040.00
Designated contributions	-	-	0.00	0.00
Reconciliation adjustment	-	-	0.00	0.00
Total receipts	**18,917.50**	**-**	**18,917.50**	**16,043.75**
PAYMENTS				
Religious donations and resolutions	18,660.00	-	18,660.00	12,320.00
Kingdom Hall operating and maintenance	3,400.00	-	3,400.00	3,000.00
Utilities and premises	222.28	-	222.28	0.00
Circuit, visiting speakers and congregation expenses	52.45	-	52.45	60.83
Printing, administration and other	-	-	0.00	243.30
Designated contributions remitted	-	-	0.00	0.00
Total payments	**22,334.73**	**-**	**22,334.73**	**15,624.13**
Net receipts / (payments)	**(3,417.23)**	**-**	**(3,417.23)**	**419.62**

Cash reconciliation

Cash funds at beginning of year	£6,480.13
Net receipts / (payments)	(£3,417.23)
Cash funds at end of year	**£3,062.90**
Reconciliation difference	**£0.00**

This statement forms part of the accounts approved by the charity trustees on 1 September 2026.

STATEMENT OF BALANCES

As at 31 March 2022

Funds and balances	2022 £	2021 £
Unrestricted cash at bank	3,062.90	6,480.13
Restricted/designated cash at bank	0.00	0.00
Total cash funds	**3,062.90**	**6,480.13**
Other asset: Kingdom Hall contents - historic trustee estimate	35,000.00	35,000.00
Other asset: Kingdom Hall property - monetary value not supplied	Not quantified	Not quantified
Liabilities reported in records supplied	0.00	0.00

The Statement of Balances was approved by the charity trustees on	1 September 2026
Signed on behalf of the charity trustees	
Name	Hugh Payne
Office	Charity Trustee / Chairman

Notes to the Accounts

1. Basis of preparation These accounts have been prepared on the receipts and payments basis from the monthly congregation reports, historical annual reports and year-end cash balances supplied. They relate to a non-company Scottish charity with gross annual income below £250,000.

2. Funds Local congregation receipts and payments are treated as unrestricted. Amounts collected specifically for worldwide work or Kingdom Hall construction are treated as designated/restricted and are shown as remitted in full where identified in the monthly records. No restricted cash was held at the year end.

3. Cash Cash at bank at 31 March 2022 was £3,062.90. The movement from the opening balance reconciles to the net receipts or payments shown in the Statement of Receipts and Payments.

NOTES TO THE ACCOUNTS - CONTINUED

For the year ended 31 March 2022

4. Other assets and liabilities The supplied historical trustee reports identify the Kingdom Hall at 2 Moorpark Road West, Stevenston, KA20 3HU as charity property and give a historic contents estimate of approximately £35,000. No reliable monetary property valuation was available, so the property is shown as "not quantified". No liabilities were recorded in the records supplied.

5. Transactions with trustees The records examined did not identify any trustee remuneration, trustee expenses or connected-party transactions. The amounts recorded for trustee remuneration and trustee expenses were therefore £Nil, and no trustees were recorded as receiving expenses.

6. Separate operating committee records The archive includes records for a separate Kingdom Hall operating committee bank account. These charity accounts include the congregation's primary account only, consistent with the treatment in the historical accounts and the records examined. No operating committee bank balance is included in these accounts.

7. Year-specific matter The year includes the amended February 2022 congregation report, which records a £5,000 surplus-funds transfer in addition to a £500 transfer to the Kingdom Hall operating committee. The amended report has been used because it reconciles to the March 2022 opening balance and the year-end cash balance.

8. Approval and responsibility The charity trustees approved the Trustees' Annual Report and these accounts on 1 September 2026. The independent examiner's signed report dated 01.09.2026 forms part of this annual accounts package.

Gross income / receipts	**£18,917.50**
Gross expenditure / payments	**£22,334.73**
Year-end cash funds	£3,062.90
Number of paid staff	Nil

Independent Examiner's Report

To the Trustees of the Kilbirnie Congregation of Jehovah's Witnesses

I report on the accounts of the charity for the year ending 31st March 2022

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Matters Arising

No matters arising

Basis of Independent Examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeks 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 I do not express an audit opinion on the view given by the accounts.

Independent Examiner's statement

In the course of my examination, no matter has come to my attention.

Name:	Helen MacRae Signature… H. MacRae
Relevant Professional qualification:	BA Hons Languages & Management BA Psychology
Address:	1/1, 254 Lochfield Road Paisley, PA2 7PA
Date:	01.09.2026