

Edinburgh Slateford Congregation of Jehovah's Witnesses

Registered Charity No. SCO12972

Independent Examiner's Report

Trustee's Annual Report

Receipts and Payments Account

For the year to 31 March 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EDINBURGH SLATEFORD CONGREGATION OF JEHOVAH'S WITNESSES

I report on the accounts of the charity for the year ended 31 March 2024, which are set out on page 6.

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 Regulation 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.

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 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:

1. which gives me reasonable cause to believe that in any material respect requirements:
 - a) to keep accounting records in accordance with the Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - b) to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations 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.

12 November 2024

Trustees' Annual Report

**1. CHARITY: EDINBURGH SLATEFORD CONGREGATION OF
JEHOVAH'S WITNESSES**

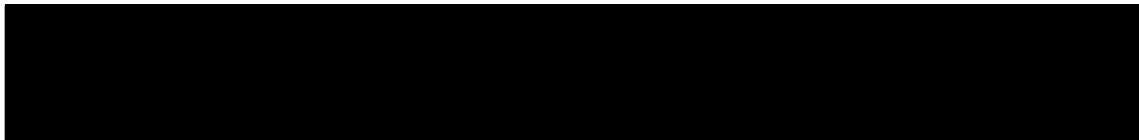
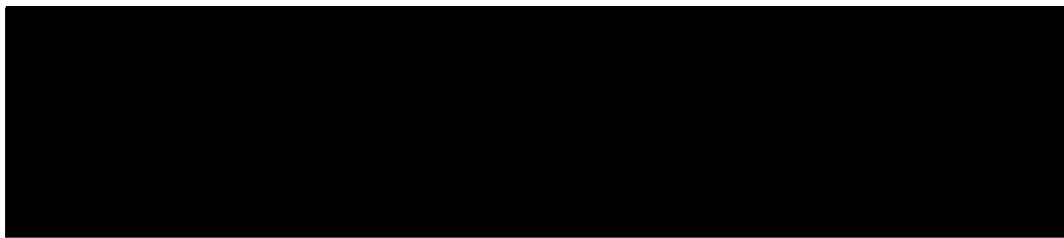
2. ANNUAL REPORT FOR YEAR EN DING 31st MARCH, 2024

3. LEGAL AND ADMINISTRATIVE INFORMATION

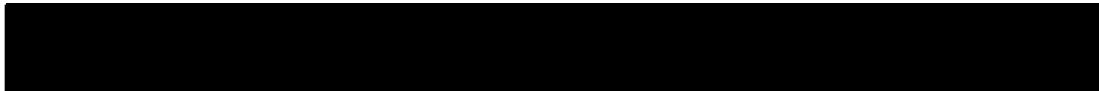
The Congregation is an unincorporated association originally registered as a religious charity, with Inland Revenue (Scotland) on the basis of a Declaration linking its activities with its parent charity, Watch Tower Bible & Tract Society of Britain, (the Society) and now operates on the basis of a Constitution adopted on 26th July 2007

Registered Charity No. **SC012972**

The Congregation has during the year been administered by the following trustees, and who are still serving at the date of this report.



New Trustees are selected by the existing Trustees, from among congregation members, and are duly appointed pursuant to the Constitution.



The Congregation's Main Bank is:

Lloyds Bank plc, PO Box 1000, Andover, BX1 1LT

At the end of the year there were 114 Congregation members

The Congregation is within the Scotland No 5 Circuit of Jehovah's Witnesses

Objects and Activities

- 4. The Constitution restricts the operation of the Congregation to religious purposes and limits the use of its assets to such purposes, these being 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 religious worship**

During the year the Congregation has achieved its objectives and continued to pursue its purposes by holding regular twice-weekly meetings for the public worship of God and Bible study. Further, most congregation members have assisted by sharing regularly in preaching the good news of God's Kingdom and teaching principles of Christian living including respect for secular authority, persons and property; the maintenance of personal morality and family values; and other facets of practical Christianity.

Governance

5. The affairs of the congregation are managed by the trustees who, as members of the charity, work closely together. Meetings to discuss financial matters are arranged whenever required, being included in the regular religious meetings of the congregation. All major decisions are made by formal resolutions at meetings of congregation members. The trustees and all other persons engaged in the activities of the Congregation have done so on an entirely voluntary unpaid basis. No expenses or remunerations were paid to Trustees, nor were there any financial transactions between the charity and Trustees, or any person connected to a Trustee.

Review of Year and Financial Developments

6. The Congregation is funded by voluntary donations made by congregation members and others. Further, it is confirmed that the congregation's accounts comply with the directions of the Society and with the relevant statutory requirements. There are no Notes to the Accounts, all relevant information having been included in this report Throughout the year such funds have been used to provide facilities for the holding of regular weekly meetings for worship and Bible study. Funds have been donated to the Society to assist them in carrying out their related religious purposes.

Assets and Liabilities

7. At 31/3/24 the total cash assets of the Congregation were as follows:

Cash in Deposit/savings Accounts: NIL

Cash in Current Accounts: £4,070.53

8. These funds are held for the purposes of financing the future activities of the Congregation, including the acquisition/improvement of accommodation for the holding of meetings for worship and Bible study.

Property - Kingdom Hall, 7 Inglis Green Gait, EDINBURGH is held in trust for the Congregation by the service committee as Trustees. Value; £ 300,000 Kingdom Hall contents. Value: £45,000

Liabilities are as follows: At 31/03/24 the Congregation had no liabilities other than the normal running of the Kingdom Hall.

Notable Receipts and Expenses:

9. Of particular significance in the financial affairs of the Congregation during the year was:

The grants of £6,600.00 were approved by Congregation resolutions for the charitable work of associated Charities to Watch Tower Society & IBSA to assist with their Worldwide arrangements.

During the year, the sum of £7,479.60 was collected on behalf of the Society also the International Bible Students Association and forwarded to those Charities.

In all respects the Congregation continues to co-operate closely with the other duly constituted congregations for the common purpose of advancing Christianity by preaching the good news of God's Kingdom by Jesus Christ.

Internal Controls

10. Proper controls and procedures are adhered to, so that the monthly financial reports made to the Trustees and the congregation, accurately represent all transactions, are in balance and provide reasonable assurance that finances are being used for their intended purpose. A competent person checks the accounts on a quarterly basis, and this is announced to the congregation.

Investment Policy

11. The Trustees have the power to invest in any way they see fit, but having regard to the soundness of the financial institution, and our Christian principles. Any funds that may be needed in the short term will be invested on that basis.

Reserves Policy

12. 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 is to ensure that we have free reserves on hand, not designated for specific purposes or otherwise committed, equivalent to 2-3 months working expenditure. At the year-end, the free reserves were within our working expenditure.
13. The Trustees meet at the Kingdom Hall to discuss and approve this report. Accordingly this was approved by the Trustees of the charity on 08/12/2024 and signed on their behalf by:

Signed

A black rectangular box redacting the signature of the Secretary & Trustee.

Secretary & Trustee

EDINBURGH (SLATEFORD) CONGREGATION OF JEHOVAH'S WITNESSES

Inland Revenue Tax Reference No. CR60297

Registered Charity No. SCO12972

RECEIPTS & PAYMENTS FOR THE YEAR TO MARCH 31, 2024

RECEIPTS:	31/03/24	31/03/23
(Voluntary Sources)		
Congregation Contributions	12,937.13	11,417.35
Congregation Gift Aid	2,788.00	3,097.00
Convention Coach	380.00	0.00
HMRC Tax Refund	1,542.53	712.13
Sub-total	<u>£17,647.66</u>	<u>£15,226.48</u>
(Income from Assets)		
Interest from Investments	0.00	£0.00
Sub-total	<u>£0.00</u>	<u>£0.00</u>
(Misc Receipts)		
Contributions for The Society	7,479.60	£7,096.50
Sub-total	<u>£7,479.60</u>	<u>£7,096.50</u>
Total Receipts	<u>£25,127.26</u>	<u>£22,322.98</u>
PAYMENTS		
(Direct Charitable Expenditure)		
Donation to IBSA/Watch Tower Society	6600.00	5,880.00
Contributions Received for The Society	7,479.60	7,096.50
IBSA/WTBTS - GAA		0.00
(Other Expenditure)		
Kingdom Hall Operation and Maintenance	10,122.21	5,341.26
Visiting Speakers/ CO Visits/Mandarin Group	646.98	301.15
Convention Coach for 2023 Convention	1,042.50	900.00
Scotland No5 Circuit of JW's	0.00	0.00
(Payments for Assets)		
Equipment purchased for Kingdom Hall	0.00	1,249.03
(Misc. Payments)		
Independent Examiner	0.00	0.00
Midlothian No 1 Circuit of Jehovah's Witnesses	0.00	0.00
Total Payments	<u>£25,891.29</u>	<u>£20,767.94</u>
STATEMENT OF BALANCES		
Net Receipts (- expense) for year	-£764.03	£1,485.04
Bank and cash balances at April 1, 2022	£4,834.56	£3,349.52
Bank and cash balances at March 31, 2023	<u>£4,070.53</u>	<u>£4,834.56</u>

Signed [REDACTED] (Secretary and Trustee) Date 19/12/2024
For the Trustees of the Edinburgh Slateford Congregation of Jehovah's Witnesses