

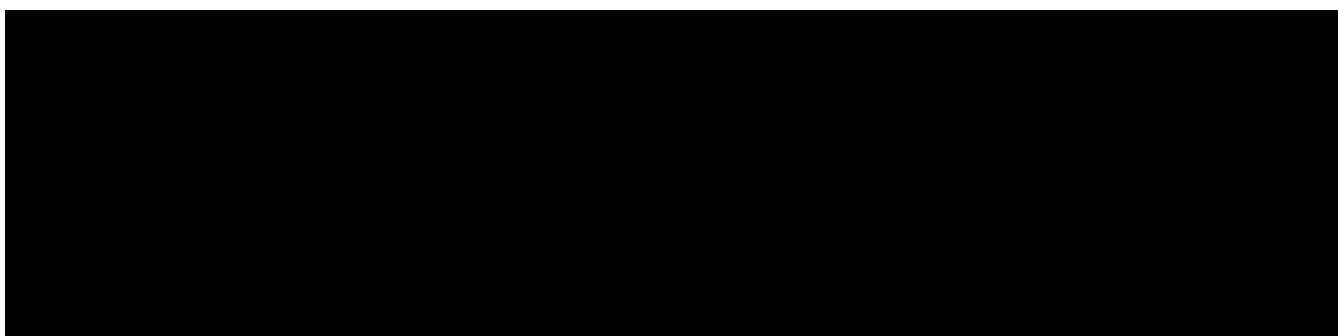
Trustees' Annual Report

1. Charity: Perth West Congregation of Jehovah's Witnesses
2. Annual Report for Year Ending 31st March 2025

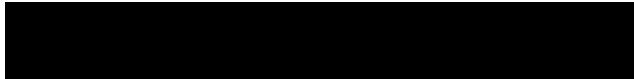
3. Legal and Administrative Information

The Perth West Congregation of Jehovah's Witnesses ("the Congregation") is an unincorporated association in Scotland and it operates on the basis of a Constitution adopted on 14th July 2022.

4. Registered Charity No. SC002233
5. The Congregation has during the year been administered by the following Trustees, being elders of the congregation duly appointed pursuant to the directions of the Society and still serving at the date of this report:



New Trustees are selected by the existing Trustees, from the Congregation membership, following prayerful consideration of their spiritual qualifications in the light of the Bible.

6. The registered address of the Congregation is 
7. The Congregation Bank is Lloyds Bank Plc, 25 Gresham Street, London EC2V 7HN
8. At the end of the year there were 102 members.

9. Objectives and Activities

The Constitution restricts the operation of the Congregation to religious purposes and limits the use of its assets to further its purposes, these being the practice and advancement of Christianity founded on the Holy Bible.

During the year, the Congregation has achieved its objects 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.

10. Governance

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 Elders of the congregation are its Trustees, and they are responsible to administer the congregation ensuring it has financial autonomy. Responsibilities include maintaining accounts records, and having these reviewed by an individual meeting the legal criteria of an independent examiner. Expenditure, other than ordinary running costs, must be recommended by a quorum of the elders and approved by congregation resolution passed by a simple majority of a quorum of the congregation. The expense must be solely to advance the Objects of the congregation.

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 persons connected to a Trustee.

11. Review of Year and Financial Developments

The Congregation is funded by voluntary donations made by Congregation members and others, supplemented by income from bank interest. Further, it is confirmed that the Congregation's accounts comply 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. Donations have been made towards the cost of circuit assemblies and other conventions held during the year. Funds have also been donated to assist other entities that support the activities of Jehovah's Witnesses.

During the year the trustees approved the sale of the property owned by the congregation. The sale was completed on 23rd May 2024 and the proceeds were donated to assist with the activities of the Jehovah's Witnesses. Income from the sale is described as "Craigie Hall Sale" on the Accounts Sheet.

12. Assets and Liabilities

At 31st March 2025 the total cash assets of the Congregation were as follows:

Cash in Current Accounts:	£5,851.11
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13. These funds are held for the purposes of financing the future activities of the Congregation, including the acquisition/improvements of accommodation for the holding of meetings for worship and Bible study.
14. Property - Kingdom Hall, Argyll Road Perth is held in trust, for all congregations that use the building, by the trustees of the Service Committee of Perth East congregation. Value: £260,000
Kingdom Hall contents value: £18,000.

At 31 March 2025, the Congregation had no liabilities other than the running costs of the Kingdom Hall.

15. Notable Receipts and Expenses

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

Grants of £227,120 approved by congregation resolution for the charitable work of associated Charities, of which £218,626 was from the sale of property, as noted in point 11 of this report.

In addition, during the year, the sum of £8,494 was collected for this purpose from donations. In total, £227,120 was sent on to that charity.

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

16. Internal Controls

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. The result is announced to the Congregation.

17. Investment Policy

The Trustees have the power to invest in any way they see fit in furtherance of their charitable purposes but having regard to the soundness of the financial institution, and our Christian principles. Any funds that may not be needed in the short term will be invested on that basis.

18. Reserves Policy

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 not less than 3 months working expenditure. At the year-end, the free reserves were roughly equal to 6 months working expenditure.

19. Approved by the Trustees of the Charity on 22nd August 2025 and signed on their behalf by:

Signed

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

Secretary and Trustee, on behalf of the Trustees

ACCOUNTS SHEET (S-26)

Perth, West (16246)

April 2024

DATE	TRANSACTION DESCRIPTION	TC	RECEIPTS		PRIMARY ACCOUNT PRIMARY ACCOUNT	
			IN	OUT	IN	OUT
02	Contribution by Standing order - [REDACTED]	CE			20.00	
02	Contribution by standing order - [REDACTED]	CE			40.00	
03	SSE	E				385.42
04	Gift Aid Standing order - [REDACTED]	CE			50.00	
07	Worldwide Work	W	110.00			
07	Congregation	C	40.00			
10	Worldwide Work	W	135.00			
10	Congregation	C	37.00			
12	Perth East - KHCO	E				400.00
12	KHT	CE			610.00	
15	Corona Energy	E				72.23
17	Worldwide Work	W	10.00			
17	Congregation	C	47.00			
21	Worldwide Work	W	82.00			
21	Congregation	C	7.00			
26	Corona Energy	E				70.88
28	Congregation	C	5.00			
29	BT	E				31.20
29	Deposit Contributions (from boxes)	D		473.00	473.00	
29	Gift Aid Standing order - [REDACTED]	CE			10.00	
30	To Branch Office – #562543 (5/5/24)					937.00
	Worldwide Work [337.00]					
	Worldwide Work (Resolution) [600.00]	E				
Total of all columns			473.00	473.00	1,203.00	1,896.73

ACCOUNTS SHEET (S-26)

PRIMARY ACCOUNT RECONCILIATION
BANK ACCOUNT

Date Completed: _____

1. Ending balance shown on bank statement:

2. All deposits recorded on *Accounts Sheet* but not shown on statement:

_____ +
3. Any bank charges not recorded on *Accounts Sheet*:

_____ +
4. Total of lines 1 through 3:

5. All checks/electronic transfers recorded on *Accounts Sheet* not yet paid by bank:

Check/Confirmation No.	Amount
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
6. Total of checks/electronic transfers not yet paid by bank [Sum of amounts entered for line 5]:

_____ -
7. Any bank interest not recorded on *Accounts Sheet*:

_____ -
8. All electronic contributions not recorded on *Accounts Sheet*:

9. Reconciled bank balance [Subtract lines 6 through 8 from line 4]:

(The amount on line 9 should equal £ 2,825.32, the "Primary Account/Ending Balance" figure in the "Accounts Sheet Summary" box.)

ACCOUNT SHEET SUMMARY
FOR MONTH ENDING: APRIL 30, 2024

RECEIPTS

Balance Forward	0.00	
IN	473.00	+
OUT	473.00	-
Ending Balance		0.00

PRIMARY ACCOUNT

Balance Forward	3,519.05	
IN	1,203.00	+
OUT	1,896.73	-
Ending Balance		2,825.32

TOTAL FUNDS ON HAND AT END OF MONTH	2,825.32
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ACCOUNTS SHEET (S-26)

Perth, West (16246)

May 2024

DATE	TRANSACTION DESCRIPTION	TC	RECEIPTS		PRIMARY ACCOUNT PRIMARY ACCOUNT	
			IN	OUT	IN	OUT
01	Worldwide Work	W	60.00			
01	Congregation	C	21.00			
01	Contribution by Standing order - [REDACTED]	CE			20.00	
01	Contribution by standing order - [REDACTED]	CE			40.00	
02	BT	E				5.76
07	Worldwide Work	W	5.00			
07	Congregation	C	25.00			
07	Gift Aid Standing order - [REDACTED]	CE			50.00	
12	Worldwide Work	W	80.00			
13	Perth East - KHCO	E				400.00
15	Worldwide Work	W	7.00			
15	Congregation	C	525.00			
22	Worldwide Work	W	3.00			
22	Congregation	C	5.00			
23	Craigie Hall Sale	C			218,626.00	
24	KHT	CE			660.00	
26	Worldwide Work	W	8.00			
26	Congregation	C	30.00			
28	BT	E				31.20
28	Gift Aid Standing order - [REDACTED]	CE			10.00	
29	Corona Energy	E				55.13
30	Deposit Contributions (from boxes)	D		769.00	769.00	
31	To Branch Office - #564679 (6/6/24)					219,089.00
	Worldwide Work [163.00]					
	Worldwide Work (Resolution) [218,926.00]	E				
Total of all columns			769.00	769.00	220,175.00	219,581.09

ACCOUNTS SHEET (S-26)

PRIMARY ACCOUNT RECONCILIATION
BANK ACCOUNT

Date Completed: _____

1. Ending balance shown on bank statement:

2. All deposits recorded on *Accounts Sheet* but not shown on statement:

_____ +
3. Any bank charges not recorded on *Accounts Sheet*:

_____ +
4. Total of lines 1 through 3:

5. All checks/electronic transfers recorded on *Accounts Sheet* not yet paid by bank:

Check/Confirmation No.	Amount
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
6. Total of checks/electronic transfers not yet paid by bank [Sum of amounts entered for line 5]:

_____ -
7. Any bank interest not recorded on *Accounts Sheet*:

_____ -
8. All electronic contributions not recorded on *Accounts Sheet*:

9. Reconciled bank balance [Subtract lines 6 through 8 from line 4]:

(The amount on line 9 should equal £ 3,419.23, the "Primary Account/Ending Balance" figure in the "Accounts Sheet Summary" box.)

ACCOUNT SHEET SUMMARY
FOR MONTH ENDING: MAY 31, 2024

RECEIPTS			
Balance Forward	0.00		
IN	769.00	+	
OUT	769.00	-	
Ending Balance			0.00
PRIMARY ACCOUNT			
Balance Forward	2,825.32		
IN	220,175.00	+	
OUT	219,581.09	-	
Ending Balance			3,419.23
TOTAL FUNDS ON HAND AT END OF MONTH			3,419.23

ACCOUNTS SHEET (S-26)

Perth, West (16246)

June 2024

DATE	TRANSACTION DESCRIPTION	TC	RECEIPTS		PRIMARY ACCOUNT PRIMARY ACCOUNT	
			IN	OUT	IN	OUT
03	Contribution by Standing order - [REDACTED]	CE			20.00	
03	Contribution by standing order - [REDACTED]	CE			40.00	
04	Gift Aid Standing order - [REDACTED]	CE			50.00	
05	Worldwide Work	W	5.00			
05	Congregation	C	42.00			
09	Congregation	C	112.00			
12	Congregation	C	272.00			
12	Perth East - KHCO	E				400.00
16	Worldwide Work	W	80.00			
16	Congregation	C	15.00			
19	Congregation	C	10.00			
21	KHT	CE			690.00	
23	Worldwide Work	W	80.00			
26	Worldwide Work	W	31.00			
26	Congregation	C	43.00			
26	Zoom renewal - [REDACTED]	E				62.40
27	BT	E				31.20
28	Deposit Contributions (from boxes)	D		690.00	690.00	
28	Gift Aid Standing order - [REDACTED]	CE			10.00	
30	To Branch Office - #566740 (7/6/24)					496.00
	Worldwide Work [196.00]					
	Worldwide Work (Resolution) [300.00]	E				
Total of all columns			690.00	690.00	1,500.00	989.60

ACCOUNTS SHEET (S-26)

PRIMARY ACCOUNT RECONCILIATION
BANK ACCOUNT

Date Completed: _____

1. Ending balance shown on bank statement: _____
2. All deposits recorded on *Accounts Sheet* but not shown on statement: _____ +
3. Any bank charges not recorded on *Accounts Sheet*: _____ +
4. Total of lines 1 through 3: _____
5. All checks/electronic transfers recorded on *Accounts Sheet* not yet paid by bank:
- Check/Confirmation No.

Amount

6. Total of checks/electronic transfers not yet paid by bank [Sum of amounts entered for line 5]: _____ -
7. Any bank interest not recorded on *Accounts Sheet*: _____ -
8. All electronic contributions not recorded on *Accounts Sheet*: _____
9. Reconciled bank balance [Subtract lines 6 through 8 from line 4]: _____

(The amount on line 9 should equal £ 3,929.63, the "Primary Account/Ending Balance" figure in the "Accounts Sheet Summary" box.)

ACCOUNT SHEET SUMMARY
FOR MONTH ENDING: JUNE 30, 2024

RECEIPTS

Balance Forward	0.00	
IN	690.00	+
OUT	690.00	-
Ending Balance		0.00

PRIMARY ACCOUNT

Balance Forward	3,419.23	
IN	1,500.00	+
OUT	989.60	-
Ending Balance		3,929.63

TOTAL FUNDS ON HAND AT END OF MONTH 3,929.63

ACCOUNTS SHEET (S-26)

Perth, West (16246)

July 2024

DATE	TRANSACTION DESCRIPTION	TC	RECEIPTS		PRIMARY ACCOUNT PRIMARY ACCOUNT	
			IN	OUT	IN	OUT
01	Corona Energy	E				6.45
01	Contribution by Standing order - [REDACTED]	CE			20.00	
01	Contribution by Standing order - [REDACTED]	CE			40.00	
01	JW Circuit Account contribution for [REDACTED]	CE			1,500.00	
02	SSE	E				4.38
03	Congregation	C	40.00			
03	Worldwide Work	W	90.00			
04	[REDACTED] Booker	E				21.53
04	Gift Aid Standing order - [REDACTED]	CE			50.00	
05	[REDACTED] Booker	E				7.18
07	Congregation	C	45.00			
07	Worldwide Work	W	120.00			
08	[REDACTED] PS Food	E				4.90
08	[REDACTED] PS	E				8.99
08	[REDACTED] PS Food	E				9.99
08	[REDACTED] PS Food	E				13.30
08	[REDACTED] PS	E				17.70
08	[REDACTED] PS Food	E				20.34
08	[REDACTED] PS	E				21.98
08	[REDACTED] e PS	E				29.98
08	[REDACTED] PS Meal	E				36.88
08	[REDACTED] PS	E				40.77
08	[REDACTED] Amazon	E				43.95
08	[REDACTED] PS	E				45.33
08	[REDACTED] PS Food	E				47.64
10	Worldwide Work	W	10.00			
10	Congregation	C	10.00			
10	Perth East Congregation	E				1,000.00
12	Perth East - KHCO	E				400.00
12	KHT	CE			755.00	
14	Congregation	C	37.00			
14	Worldwide Work	W	50.00			
15	[REDACTED] PS	E				40.00
21	Worldwide Work	W	45.00			
21	Congregation	C	133.00			
25	Corona Energy	E				45.03
29	BT	E				18.12
29	Gift Aid Standing order - [REDACTED]	CE			10.00	

ACCOUNTS SHEET (S-26)

DATE	TRANSACTION DESCRIPTION	TC	RECEIPTS		PRIMARY ACCOUNT PRIMARY ACCOUNT	
			IN	OUT	IN	OUT
30	Deposit Contributions (from boxes)	D		580.00	580.00	
31	Perth East Congregation	E				750.00
31	To Branch Office – #568956 (8/8/24)					615.00
	Worldwide Work [315.00]					
	Worldwide Work (Resolution) [300.00]	E				
Total of all columns			580.00	580.00	2,955.00	3,249.44

ACCOUNTS SHEET (S-26)

PRIMARY ACCOUNT RECONCILIATION
BANK ACCOUNT

Date Completed: _____

1. Ending balance shown on bank statement: _____
2. All deposits recorded on *Accounts Sheet* but not shown on statement: _____ +
3. Any bank charges not recorded on *Accounts Sheet*: _____ +
4. Total of lines 1 through 3: _____
5. All checks/electronic transfers recorded on *Accounts Sheet* not yet paid by bank:
- | Check/Confirmation No. | Amount |
|------------------------|--------|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
6. Total of checks/electronic transfers not yet paid by bank [Sum of amounts entered for line 5]: _____ -
7. Any bank interest not recorded on *Accounts Sheet*: _____ -
8. All electronic contributions not recorded on *Accounts Sheet*: _____
9. Reconciled bank balance [Subtract lines 6 through 8 from line 4]: _____

(The amount on line 9 should equal £ 3,635.19, the "Primary Account/Ending Balance" figure in the "Accounts Sheet Summary" box.)

ACCOUNT SHEET SUMMARY
FOR MONTH ENDING: JULY 31, 2024

RECEIPTS

Balance Forward	0.00	
IN	580.00	+
OUT	580.00	-
Ending Balance		0.00

PRIMARY ACCOUNT

Balance Forward	3,929.63	
IN	2,955.00	+
OUT	3,249.44	-
Ending Balance		3,635.19

TOTAL FUNDS ON HAND AT END OF MONTH 3,635.19

ACCOUNTS SHEET (S-26)

Perth, West (16246)

August 2024

DATE	TRANSACTION DESCRIPTION	TC	RECEIPTS		PRIMARY ACCOUNT PRIMARY ACCOUNT	
			IN	OUT	IN	OUT
01	Contribution by standing order - [REDACTED]	CE			20.00	
01	Contribution by standing order - [REDACTED]	CE			40.00	
04	Worldwide Work	W	135.00			
04	Congregation	C	427.00			
05	Gift aid standing order - [REDACTED]	CE			50.00	
07	Congregation	C	18.00			
07	Worldwide Work	W	50.00			
12	Perth East - KHCO	E				400.00
16	KHT	CE			698.75	
18	Congregation	C	22.00			
18	Worldwide Work	W	75.00			
21	Congregation	C	3.00			
25	Worldwide Work	W	10.00			
25	Congregation	C	20.00			
28	Congregation	C	10.00			
28	Gift Aid standing order - [REDACTED]	CE			10.00	
29	Deposit Contributions (from boxes)	D		770.00	770.00	
31	To Branch Office - #570834 (9/7/24)					570.00
	Worldwide Work [270.00]					
	Worldwide Work (Resolution) [300.00]	E				
Total of all columns			770.00	770.00	1,588.75	970.00

ACCOUNTS SHEET (S-26)

PRIMARY ACCOUNT RECONCILIATION
BANK ACCOUNT

Date Completed: _____

1. Ending balance shown on bank statement:

2. All deposits recorded on *Accounts Sheet* but not shown on statement:

_____ +
3. Any bank charges not recorded on *Accounts Sheet*:

_____ +
4. Total of lines 1 through 3:

5. All checks/electronic transfers recorded on *Accounts Sheet* not yet paid by bank:

Check/Confirmation No.	Amount
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
6. Total of checks/electronic transfers not yet paid by bank [Sum of amounts entered for line 5]:

_____ -
7. Any bank interest not recorded on *Accounts Sheet*:

_____ -
8. All electronic contributions not recorded on *Accounts Sheet*:

9. Reconciled bank balance [Subtract lines 6 through 8 from line 4]:

(The amount on line 9 should equal £ 4,253.94, the "Primary Account/Ending Balance" figure in the "Accounts Sheet Summary" box.)

ACCOUNT SHEET SUMMARY
FOR MONTH ENDING: AUGUST 31, 2024

RECEIPTS			
Balance Forward	0.00		
IN	770.00	+	
OUT	770.00	-	
Ending Balance			0.00
PRIMARY ACCOUNT			
Balance Forward	3,635.19		
IN	1,588.75	+	
OUT	970.00	-	
Ending Balance			4,253.94
TOTAL FUNDS ON HAND AT END OF MONTH			4,253.94

ACCOUNTS SHEET (S-26)

Perth, West (16246)

September 2024

DATE	TRANSACTION DESCRIPTION	TC	RECEIPTS		PRIMARY ACCOUNT PRIMARY ACCOUNT	
			IN	OUT	IN	OUT
01	Congregation	C	32.00			
01	Worldwide Work	W	45.00			
02	Contribution by standing order [REDACTED]	CE			20.00	
02	Contribution by standing order [REDACTED]	CE			40.00	
04	Congregation	C	5.00			
04	Perth East - Energy Supply PSS	E				60.00
04	Surplus PSS	E				1,031.24
04	Gift aid standing order #17	CE			50.00	
08	Congregation	C	40.00			
08	Worldwide Work	W	220.00			
11	Worldwide Work	W	10.00			
11	Congregation	C	260.00			
12	Perth East - KHCO	E				400.00
15	Worldwide Work	W	30.00			
15	Congregation	C	35.00			
22	Congregation	C	32.00			
22	Worldwide Work	W	70.00			
25	Congregation	C	2.00			
25	Worldwide Work	W	20.00			
29	Worldwide Work	W	100.00			
29	Congregation	C	295.00			
30	Deposit Contributions (from boxes)	D		1,196.00	1,196.00	
30	Gift Aid standing order #1	CE			10.00	
30	KHT	CE			991.25	
30	To Branch Office – #572505 (10/3/24)					795.00
	Worldwide Work [495.00]					
	Worldwide Work (Resolution) [300.00]	E				
Total of all columns			1,196.00	1,196.00	2,307.25	2,286.24

ACCOUNTS SHEET (S-26)

PRIMARY ACCOUNT RECONCILIATION
BANK ACCOUNT

Date Completed: _____

1. Ending balance shown on bank statement: _____
2. All deposits recorded on *Accounts Sheet* but not shown on statement: _____ +
3. Any bank charges not recorded on *Accounts Sheet*: _____ +
4. Total of lines 1 through 3: _____
5. All checks/electronic transfers recorded on *Accounts Sheet* not yet paid by bank:

<u>Check/Confirmation No.</u>	<u>Amount</u>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

6. Total of checks/electronic transfers not yet paid by bank [Sum of amounts entered for line 5]: _____ -
7. Any bank interest not recorded on *Accounts Sheet*: _____ -
8. All electronic contributions not recorded on *Accounts Sheet*: _____
9. Reconciled bank balance [Subtract lines 6 through 8 from line 4]: _____

(The amount on line 9 should equal £ 4,274.95, the "Primary Account/Ending Balance" figure in the "Accounts Sheet Summary" box.)

ACCOUNT SHEET SUMMARY
FOR MONTH ENDING: SEPTEMBER 30, 2024

RECEIPTS

Balance Forward	<u>0.00</u>	
IN	<u>1,196.00</u>	+
OUT	<u>1,196.00</u>	-
Ending Balance		<u>0.00</u>

PRIMARY ACCOUNT

Balance Forward	<u>4,253.94</u>	
IN	<u>2,307.25</u>	+
OUT	<u>2,286.24</u>	-
Ending Balance		<u>4,274.95</u>

TOTAL FUNDS ON HAND AT END OF MONTH 4,274.95

ACCOUNTS SHEET (S-26)

Perth, West (16246)

October 2024

DATE	TRANSACTION DESCRIPTION	TC	RECEIPTS		PRIMARY ACCOUNT PRIMARY ACCOUNT	
			IN	OUT	IN	OUT
01	Contribution by standing order - [REDACTED]	CE			20.00	
01	Contribution by standing order - [REDACTED]	CE			40.00	
04	Gift aid standing order #17	CE			50.00	
09	Congregation	C	6.00			
09	Worldwide Work	W	20.00			
14	Perth East - KHCO	E				400.00
15	KHT	CE			827.50	
18	Corona Refund	E				(58.74)
20	Congregation	C	1.00			
20	Worldwide Work	W	60.00			
23	Worldwide Work	W	5.00			
23	Congregation	C	16.00			
27	Congregation	C	12.00			
27	Worldwide Work	W	140.00			
28	[REDACTED] Spare Keys	E				9.00
28	Gift Aid standing order #1	CE			10.00	
31	Deposit Contributions (from boxes)	D		260.00	260.00	
31	To Branch Office – #575572 (11/17/24)					525.00
	Worldwide Work [225.00]					
	Worldwide Work (Resolution) [300.00]	E				
Total of all columns			260.00	260.00	1,207.50	875.26

ACCOUNTS SHEET (S-26)

PRIMARY ACCOUNT RECONCILIATION
BANK ACCOUNT

Date Completed: _____

1. Ending balance shown on bank statement: _____
2. All deposits recorded on *Accounts Sheet* but not shown on statement: _____ +
3. Any bank charges not recorded on *Accounts Sheet*: _____ +
4. Total of lines 1 through 3: _____
5. All checks/electronic transfers recorded on *Accounts Sheet* not yet paid by bank:

<u>Check/Confirmation No.</u>	<u>Amount</u>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

6. Total of checks/electronic transfers not yet paid by bank [Sum of amounts entered for line 5]: _____ -
7. Any bank interest not recorded on *Accounts Sheet*: _____ -
8. All electronic contributions not recorded on *Accounts Sheet*: _____
9. Reconciled bank balance [Subtract lines 6 through 8 from line 4]: _____

(The amount on line 9 should equal £ 4,607.19, the "Primary Account/Ending Balance" figure in the "Accounts Sheet Summary" box.)

ACCOUNT SHEET SUMMARY
FOR MONTH ENDING: OCTOBER 31, 2024

RECEIPTS

Balance Forward	<u>0.00</u>	
IN	<u>260.00</u>	+
OUT	<u>260.00</u>	-
Ending Balance		<u>0.00</u>

PRIMARY ACCOUNT

Balance Forward	<u>4,274.95</u>	
IN	<u>1,207.50</u>	+
OUT	<u>875.26</u>	-
Ending Balance		<u>4,607.19</u>

TOTAL FUNDS ON HAND AT END OF MONTH 4,607.19

ACCOUNTS SHEET (S-26)

Perth, West (16246)

November 2024

DATE	TRANSACTION DESCRIPTION	TC	RECEIPTS		PRIMARY ACCOUNT PRIMARY ACCOUNT	
			IN	OUT	IN	OUT
01	Contribution by standing order - [REDACTED]	CE			20.00	
01	Contribution by standing order - [REDACTED]	CE			40.00	
03	Congregation	C	35.00			
03	Worldwide Work	W	55.00			
04	Gift aid standing order #17	CE			50.00	
10	Worldwide Work	W	20.00			
12	Worldwide Work	W	20.00			
12	Perth East - KHCO	E				400.00
15	KHT	CE			797.50	
17	Worldwide Work	W	60.00			
17	Congregation	C	64.00			
24	Congregation	C	5.00			
24	Worldwide Work	W	40.00			
26	CO west visit expense	E				81.59
28	Gift Aid standing order #1	CE			10.00	
29	Deposit Contributions (from boxes)	D		209.00	209.00	
29	HMRC Charities (Gift Aid and Gift Aid Small Donations)	CE			785.33	
30	Deposit Contributions (from boxes)	D		90.00	90.00	
30	To Branch Office - #577321 (12/10/24)					495.00
	Worldwide Work [195.00]					
	Worldwide Work (Resolution) [300.00]	E				
Total of all columns			299.00	299.00	2,001.83	976.59

ACCOUNTS SHEET (S-26)

PRIMARY ACCOUNT RECONCILIATION
BANK ACCOUNT

Date Completed: _____

1. Ending balance shown on bank statement: _____
2. All deposits recorded on *Accounts Sheet* but not shown on statement: _____ +
3. Any bank charges not recorded on *Accounts Sheet*: _____ +
4. Total of lines 1 through 3: _____
5. All checks/electronic transfers recorded on *Accounts Sheet* not yet paid by bank:

<u>Check/Confirmation No.</u>	<u>Amount</u>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

6. Total of checks/electronic transfers not yet paid by bank [Sum of amounts entered for line 5]: _____ -
7. Any bank interest not recorded on *Accounts Sheet*: _____ -
8. All electronic contributions not recorded on *Accounts Sheet*: _____
9. Reconciled bank balance [Subtract lines 6 through 8 from line 4]: _____

(The amount on line 9 should equal £ 5,632.43, the "Primary Account/Ending Balance" figure in the "Accounts Sheet Summary" box.)

ACCOUNT SHEET SUMMARY
FOR MONTH ENDING: NOVEMBER 30, 2024

RECEIPTS

Balance Forward	<u>0.00</u>	
IN	<u>299.00</u>	+
OUT	<u>299.00</u>	-
Ending Balance		<u>0.00</u>

PRIMARY ACCOUNT

Balance Forward	<u>4,607.19</u>	
IN	<u>2,001.83</u>	+
OUT	<u>976.59</u>	-
Ending Balance		<u>5,632.43</u>

TOTAL FUNDS ON HAND AT END OF MONTH 5,632.43

ACCOUNTS SHEET (S-26)

Perth, West (16246)

December 2024

DATE	TRANSACTION DESCRIPTION	TC	RECEIPTS		PRIMARY ACCOUNT PRIMARY ACCOUNT	
			IN	OUT	IN	OUT
02	Contribution by standing order - [REDACTED]	CE			20.00	
02	Contribution by standing order - [REDACTED]	CE			40.00	
04	Gift aid standing order #17	CE			50.00	
09	Perth East - Assembly Bus	E				250.00
11	Congregation	C	130.00			
11	Worldwide Work	W	145.00			
12	Perth East - KHCO	E				400.00
12	KHT	CE			847.50	
15	Congregation	C	10.00			
15	Worldwide Work	W	20.00			
18	Congregation	C	30.00			
18	Worldwide Work	W	40.00			
22	Worldwide Work	W	30.00			
22	Congregation	C	50.00			
29	Worldwide Work	W	40.00			
30	Deposit Contributions (from boxes)	D		495.00	495.00	
30	Gift Aid standing order #1	CE			10.00	
31	To Branch Office – #578624 (1/3/25)					575.00
	Worldwide Work [275.00]					
	Worldwide Work (Resolution) [300.00]	E				
Total of all columns			495.00	495.00	1,462.50	1,225.00

ACCOUNTS SHEET (S-26)

PRIMARY ACCOUNT RECONCILIATION
BANK ACCOUNT

Date Completed: _____

1. Ending balance shown on bank statement: _____
2. All deposits recorded on *Accounts Sheet* but not shown on statement: _____ +
3. Any bank charges not recorded on *Accounts Sheet*: _____ +
4. Total of lines 1 through 3: _____
5. All checks/electronic transfers recorded on *Accounts Sheet* not yet paid by bank:

<u>Check/Confirmation No.</u>	<u>Amount</u>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

6. Total of checks/electronic transfers not yet paid by bank [Sum of amounts entered for line 5]: _____ -
7. Any bank interest not recorded on *Accounts Sheet*: _____ -
8. All electronic contributions not recorded on *Accounts Sheet*: _____
9. Reconciled bank balance [Subtract lines 6 through 8 from line 4]: _____

(The amount on line 9 should equal £ 5,869.93, the "Primary Account/Ending Balance" figure in the "Accounts Sheet Summary" box.)

ACCOUNT SHEET SUMMARY
FOR MONTH ENDING: DECEMBER 31, 2024

RECEIPTS

Balance Forward	<u>0.00</u>	
IN	<u>495.00</u>	+
OUT	<u>495.00</u>	-
Ending Balance		<u>0.00</u>

PRIMARY ACCOUNT

Balance Forward	<u>5,632.43</u>	
IN	<u>1,462.50</u>	+
OUT	<u>1,225.00</u>	-
Ending Balance		<u>5,869.93</u>

TOTAL FUNDS ON HAND AT END OF MONTH 5,869.93

ACCOUNTS SHEET (S-26)

Perth, West (16246)
January 2025

DATE	TRANSACTION DESCRIPTION	TC	RECEIPTS		PRIMARY ACCOUNT	
			IN	OUT	IN	OUT
01	Congregation	C	10.00			
02	Contribution by standing order - [REDACTED]	CE			20.00	
02	Contribution by standing order - [REDACTED]	CE			40.00	
05	Worldwide Work	W	20.00			
05	Congregation	C	50.00			
06	Gift aid standing order #17	CE			50.00	
08	Congregation	C	20.00			
12	Congregation	C	90.00			
12	Worldwide Work	W	120.00			
13	Perth East - KHCO	E				400.00
14	KHT	CE			700.00	
15	Congregation	C	5.00			
15	Worldwide Work	W	25.00			
17	NW Scheduler Subscription	E				40.82
20	Toiletries [REDACTED]	E				12.00
22	Congregation	C	10.00			
22	Worldwide Work	W	20.00			
26	Congregation	C	10.00			
26	Worldwide Work	W	100.00			
28	Gift Aid standing order #1	CE			10.00	
29	Congregation	C	180.00			
30	Deposit Contributions (from boxes)	D		660.00	660.00	
31	To Branch Office – #580908 (2/4/25)					585.00
	Worldwide Work [285.00]					
	Worldwide Work (Resolution) [300.00]	E				
Total of all columns			660.00	660.00	1,480.00	1,037.82

ACCOUNTS SHEET (S-26)

PRIMARY ACCOUNT RECONCILIATION
BANK ACCOUNT

Date Completed: _____

1. Ending balance shown on bank statement: _____
2. All deposits recorded on *Accounts Sheet* but not shown on statement: _____ +
3. Any bank charges not recorded on *Accounts Sheet*: _____ +
4. Total of lines 1 through 3: _____
5. All checks/electronic transfers recorded on *Accounts Sheet* not yet paid by bank:

<u>Check/Confirmation No.</u>	<u>Amount</u>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

6. Total of checks/electronic transfers not yet paid by bank [Sum of amounts entered for line 5]: _____ -
7. Any bank interest not recorded on *Accounts Sheet*: _____ -
8. All electronic contributions not recorded on *Accounts Sheet*: _____
9. Reconciled bank balance [Subtract lines 6 through 8 from line 4]: _____

(The amount on line 9 should equal £ 6,312.11, the "Primary Account/Ending Balance" figure in the "Accounts Sheet Summary" box.)

ACCOUNT SHEET SUMMARY
FOR MONTH ENDING: JANUARY 31, 2025

RECEIPTS

Balance Forward	0.00	
IN	660.00	+
OUT	660.00	-
Ending Balance		0.00

PRIMARY ACCOUNT

Balance Forward	5,869.93	
IN	1,480.00	+
OUT	1,037.82	-
Ending Balance		6,312.11

TOTAL FUNDS ON HAND AT END OF MONTH 6,312.11

ACCOUNTS SHEET (S-26)

Perth, West (16246)

February 2025

DATE	TRANSACTION DESCRIPTION	TC	RECEIPTS		PRIMARY ACCOUNT	
			IN	OUT	IN	OUT
02	Congregation	C	10.00			
02	Worldwide Work	W	61.00			
03	Contribution by standing order - [REDACTED]	CE			20.00	
03	Contribution by standing order - [REDACTED]	CE			40.00	
04	Roadshow Expenses - [REDACTED]	E				94.00
04	Gift aid standing order #17	CE			50.00	
09	Worldwide Work	W	20.00			
09	Congregation	C	30.00			
11	KHT	CE			890.00	
12	Worldwide Work	W	1.00			
12	Congregation	C	11.00			
12	Perth East - KHCO	E				400.00
16	Congregation	C	5.00			
16	Worldwide Work	W	100.00			
23	Congregation	C	20.00			
25	Deposit Contributions (from boxes)	D		258.00	258.00	
28	Gift Aid standing order #1	CE			10.00	
28	To Branch Office – #582987 (3/4/25)					482.00
	Worldwide Work (From contribution boxes) [182.00]					
	Worldwide Work (182.00)					
	Worldwide Work (Resolution) [300.00]					
	Monthly Resolution (300.00)	E				
Total of all columns			258.00	258.00	1,268.00	976.00

ACCOUNTS SHEET (S-26)

PRIMARY ACCOUNT RECONCILIATION
BANK ACCOUNT

Date Completed: _____

1. Ending balance shown on bank statement: _____
2. All deposits recorded on *Accounts Sheet* but not shown on statement: _____ +
3. Any bank charges not recorded on *Accounts Sheet*: _____ +
4. Total of lines 1 through 3: _____
5. All checks/electronic transfers recorded on *Accounts Sheet* not yet paid by bank:

<u>Check/Confirmation No.</u>	<u>Amount</u>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

6. Total of checks/electronic transfers not yet paid by bank [Sum of amounts entered for line 5]: _____ -
7. Any bank interest not recorded on *Accounts Sheet*: _____ -
8. All electronic contributions not recorded on *Accounts Sheet*: _____
9. Reconciled bank balance [Subtract lines 6 through 8 from line 4]: _____

(The amount on line 9 should equal £ 6,604.11, the "Primary Account/Ending Balance" figure in the "Accounts Sheet Summary" box.)

ACCOUNT SHEET SUMMARY
FOR MONTH ENDING: FEBRUARY 28, 2025

RECEIPTS

Balance Forward	0.00	
IN	258.00	+
OUT	258.00	-
Ending Balance		0.00

PRIMARY ACCOUNT

Balance Forward	6,312.11	
IN	1,268.00	+
OUT	976.00	-
Ending Balance		6,604.11

TOTAL FUNDS ON HAND AT END OF MONTH 6,604.11

ACCOUNTS SHEET (S-26)

Perth, West (16246)

March 2025

DATE	TRANSACTION DESCRIPTION	TC	RECEIPTS		PRIMARY ACCOUNT	
			IN	OUT	IN	OUT
03	Contribution by standing order - [REDACTED]	CE			20.00	
03	Contribution by standing order - [REDACTED]	CE			40.00	
04	Gift aid standing order #17	CE			50.00	
05	Worldwide Work	W	10.00			
05	Congregation	C	20.00			
05	Perth East - Assembly Bus	E				250.00
09	Worldwide Work	W	121.00			
09	Congregation	C	210.00			
11	KHT	CE			910.00	
12	Worldwide Work	W	5.00			
12	Congregation	C	5.00			
12	Perth East - KHCO	E				400.00
16	Worldwide Work	W	40.00			
16	Congregation	C	20.00			
19	Congregation	C	10.00			
23	Worldwide Work	W	120.00			
23	Congregation	C	22.00			
28	Gift Aid standing order #1	CE			10.00	
30	Worldwide Work	W	60.00			
30	Congregation	C	180.00			
31	Deposit Contributions (from boxes)	D		823.00	823.00	
31	To Branch Office - #584693 (4/2/25)					1,956.00
	Worldwide Work (From contribution boxes) [356.00]					
	Worldwide Work (356.00)					
	Worldwide Work (Resolution) [1,600.00]					
	Monthly Resolution (1,600.00)	E				
Total of all columns			823.00	823.00	1,853.00	2,606.00

PRIMARY ACCOUNT RECONCILIATION
BANK ACCOUNT

Date Completed: _____

1. Ending balance shown on bank statement: _____
2. All deposits recorded on *Accounts Sheet* but not shown on statement: _____ +
3. Any bank charges not recorded on *Accounts Sheet*: _____ +
4. Total of lines 1 through 3: _____
5. All checks/electronic transfers recorded on *Accounts Sheet* not yet paid by bank:

<u>Check/Confirmation No.</u>	<u>Amount</u>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

6. Total of checks/electronic transfers not yet paid by bank [Sum of amounts entered for line 5]: _____ -
7. Any bank interest not recorded on *Accounts Sheet*: _____ -
8. All electronic contributions not recorded on *Accounts Sheet*: _____
9. Reconciled bank balance [Subtract lines 6 through 8 from line 4]: _____

(The amount on line 9 should equal £ 5,851.11, the "Primary Account/Ending Balance" figure in the "Accounts Sheet Summary" box.)

ACCOUNT SHEET SUMMARY
FOR MONTH ENDING: MARCH 31, 2025

RECEIPTS		
Balance Forward	<u>0.00</u>	
IN	<u>823.00</u>	+
OUT	<u>823.00</u>	-
Ending Balance		<u>0.00</u>

PRIMARY ACCOUNT		
Balance Forward	<u>6,604.11</u>	
IN	<u>1,853.00</u>	+
OUT	<u>2,606.00</u>	-
Ending Balance		<u>5,851.11</u>

TOTAL FUNDS ON HAND AT END OF MONTH	<u><u>5,851.11</u></u>
--	------------------------

PERTH WEST CONGREGATION OF JEHOVAH'S WITNESSES

Statement of Receipts, Payments and Balances for the Year to 31st March 2025

RECEIPTS	Current Year		Previous Year	
	2024/2025		2023/2024	
Congregation Contributions Boxes and D/D	£	6,557.00	£	3,727.00
Congregation Gift Aid Donations	£	720.00	£	1,600.00
Gift Aid Small Donations	£	1,436.00	£	1,241.00
Gift Aid HMRC Payment	£	785.33	£	736.93
Contribution from Circuit Funds	£	1,500.00	£	-
Craigie Hall Sale	£	218,626.00	£	-
Zoom Refund	£	-	£	14.39
Corona Energy refund	£	58.74	£	-
Contributions via JW.org	£	9,377.50	£	6,223.75
	£	239,060.57	£	13,543.07
 EXPENDITURE				
Winessing Expenses			£	184.15
Kingdom Hall Operating Expenses	£	7,388.00	£	2,738.08
Cleaning and Hygiene	£	-	£	131.41
Computer and Audio Accessories	£	-	£	941.88
Zoom Expenses	£	103.22	£	159.85
CO and Visiting Speaker Expenses	£	166.92	£	43.20
Roadshow expenses	£	94.00	£	-
Pioneer Service School	£	325.13	£	-
Contribution to Circuit Funds	£	1,031.24	£	-
Donation to WWW from Cong. Funds	£	227,120.00	£	9,176.00
Coach Hire	£	500.00	£	250.00
TOTAL EXPEDITURE	£	236,728.51	£	13,624.57
Net Receipts/Deficit for the year	£	2,332.06	-£	81.50
Bank & Cash balances at 1st April 2024	£	3,519.05	£	3,600.55
Bank & Cash balances at 1st April 2025	£	5,851.11	£	3,519.05

APPENDIX 3



		Independent examiner's report on the accounts v2					
Report to the trustees/members of Registered charity number On the accounts of the charity for the period Set out on pages	Charity name	Perth West Congregation of Jehovah's Witnesses					
	SC	002233					
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	1	4	2024	to	31	3	
							(remember to include the page numbers of additional sheets)
Respective responsibilities of trustees and examiner Basis of independent examiner's statement	<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.</p> <p>My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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.</p>						
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <ul style="list-style-type: none"> to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations <p>have not been met, or</p> <p>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</p>						
Signed**: Name: Relevant professional qualification(s) or body (if any): Address:	<div style="background-color: black; width: 100%; height: 40px;"></div>						Date: 13 August 2025

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

**OSCR will accept digital or typed signatures.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose