

Aberfeldy Congregation of Jehovah's Witnesses

Scotland · Charity number SC005763

Details

Status	Active
Legal form	Unincorporated association
Registered	1996-06-13
Register	View on the OSCR register

Contact

Address	Kingdom Hall Moness Terrace Aberfeldy PH15 2AD
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Activities

Activities: 'It makes grants, donations, loans, gifts or pensions to individuals', 'It makes grants, donations or gifts to organisations', 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: The charity carries out its purpose, by: 1. Preaching the Good News of God's Kingdom under Christ Jesus, as a witness to the name, word and supremacy of Almighty God Jehovah. 2. Distributing Bibles and other religious literature in any medium and educating the public in respect thereof. 3. Promoting public religious worship, along with 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. 4. Promoting Christian missionary work and advancing religious education. 5. Making donations or loans to further the activities described above, which may include incidental humanitarian assistance. The Elders of the congregation are its Trustees, and they are responsible to administer the congregation, although the congregation has financial autonomy

Beneficiaries: 'Other defined groups', 'No specific group, or for the benefit of the community'

Objectives: The objects of the said congregation are identified with the purposes of the Society, and are specifically to advance the Christian religion, as practiced by the body of Christian persons known as Jehovah's Witnesses, in the local area,

Geography

- **Main operating location:** Perth And Kinross
- **Geographical spread:** More than one local authority area in Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£26,715	£17,843	-	0
2024-03-31	£8,789	£5,459	-	0
2023-03-31	£4,990	£6,869	-	0
2022-03-31	£3,222	£7,458	-	0
2021-03-31	£3,279	£4,684	-	0

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Scotland - Charity number SC005763

Accounts

Accounts Summary **For Year Ending 31/3/25**

RECEIPTS

CONGREGATION BOX	£ 233.48
ONLINE CONTRIBUTIONS	£ 26482.15
TOTAL	£ 26715.63

PAYMENTS

KINGDOM HALL EXPENSES	£ 5307.81
VISITING SPEAKER EXPENSES	£ 326.64
DONATION to IBSA	£ 250.00
BT INTERNET	£ 374.40
CORONA ENERGY	£ 8252.30
GRANDTULLY HALL RENT	£ 1887.00
SCOTLAND No.2 CIRCUIT RESOLUTION	£ 250.00
WWW RESOLUTION	£ 1195.20
TOTAL	£ 17843.35

PROFIT/LOSS

PROFIT FOR YEAR	£ 8638.80
<u>BALANCE AT 1st APRIL 2024</u>	£ 4485.74
<u>BALANCE AT 1st APRIL 2025</u>	<u>£ 13358.02</u>



Trustees' Annual Report

CHARITY: ABERFELDY CONGREGATION OF JEHOVAH'S WITNESSES

ANNUAL REPORT FOR YEAR ENDING 31st MARCH 2025

Legal and administrative information

The Aberfeldy Congregation of Jehovah's Witnesses ("the Congregation") is an unincorporated association in Scotland and it operates on the basis of a Constitution adopted on July 26, 2007

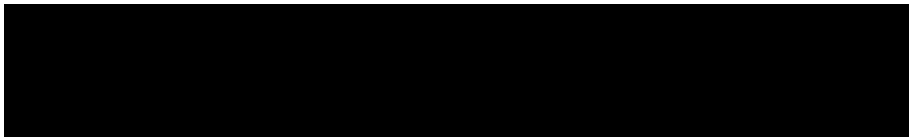
Registered Charity No. SC 0 0 5 7 6 3

The Congregation has during the year been administered by the following Trustees, being elders of the Congregation duly appointed and still serving at the date of this report:

Chairman:

Secretary:

Other Trustees:



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.

The registered address of the Congregation is, Kingdom Hall, Moness Terrace, Aberfeldy, PH15 2AD

The Congregation's Bank is Lloyds Tonbridge

At the end of the year there were 47 congregation members.



Objects 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 objectives and continued to pursue its purpose 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

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 person connected to a Trustee.

Review of Financial Year and 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.

Assets and Liabilities

At 31/03/25 the total cash assets of the Congregation were as follows:

Cash in Current Accounts: £ 13,358.02

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

Property - Kingdom Hall, Moness Terrace, Aberfeldy, PH15 2AD, held in trust for the Congregation by the Service Committee as Trustees.

Value - £225,000

Kingdom Hall Contents Value - £7,500.

At 31st March 2025, the Congregation had no liabilities, other than the running cost of the Kingdom hall.

Notable Receipts and Expenses

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

Kingdom Hall Operation and Maintenance expenses: £5307.81

Funds received from Branch office for refurbishment project: £7600

In addition, during the year the sum of £790.74 for the International Bible Students Association (registered in Scotland Charity Reg. No. SC046866) was collected and 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 of the good news of God's Kingdom by Jesus Christ.

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.

Investment Policy

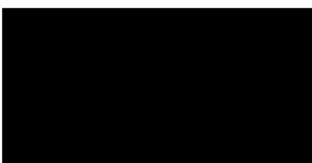
The Trustees have the power to invest in any way they see fit in furtherance of their charitable purposes but having regard to the soundness of the financial institution, and our Christian principles. Any funds that may not be needed in the short term will be invested on that basis.

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 12 months working expenditure

Approved by the Trustees of the charity on 1st August, 2024 and signed on their behalf by:

Signed



Secretary and Trustee, on behalf of the Trustees

Independent Examiner's Report to the Trustees of the Aberfeldy Congregation of Jehovah's Witnesses

I report on the accounts of Aberfeldy Congregation of Jehovah's Witnesses for the year ended 31st March 2025 which are attached hereto.

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 any particular matters have come to my attention.

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. Such examination includes a review of the accounting records kept by the congregation 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.

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 the requirements:

- 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 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.

