

Trustees' Annual Report

1. CHARITY, Waverley CONGREGATION OF JEHOVAH'S WITNESSES
2. ANNUAL REPORT FOR THE YEAR ENDING 31 MARCH 2025

Legal and Administrative Information

3. The Congregation is an unincorporated association originally registered as a religious charity, with the Inland Revenue (Scotland) on the basis of a Declaration linking its activities with its parent charity, Watch Tower Bible & Tract Society of Britain and now operates on the basis of a Constitution adopted on **26/06/2007**

4. Registered Charity No SC008104

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: 26/12/2025

Chairman: [REDACTED]

Secretary: [REDACTED]

Other Trustees: [REDACTED]

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. If qualified, the appointment is confirmed by the society, representing the Governing Body of Jehovah's Witnesses.

6. The registered address of the Congregation is 9a Restalrig Drive. EH7 6JX. Edinburgh.

7. The Congregation's Bank is Barclays bank, 10-15 Princes Street, Edinburgh.

8. At the end of the year there were 103 congregation members

9. The Congregation is within the Scotland 05 circuit of Jehovah's Witnesses.

Objects and Activities

10. 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 in the Bible. The Congregation is organised on the basis of scriptural precedent and as otherwise recommended by the society, with which the Congregation is affiliated.

During the year the Congregation 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 the 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 as provided for in directions from the society.

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 any financial transactions between the charity and Trustees, or any person connected to a Trustee.

Review of Year and Financial Developments

11. 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 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 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 the Society to assist them in carrying out their religious purposes

Assets and Liabilities

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

Cash in Deposit / savings accounts: N/A

Cash in Current Accounts: No1 : £12,570.75 / No2 : £9525.39

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

14. Property-Kingdom Hall 9a Restalrig Drive held in trust for the Congregation by the service committee as Trustees. Value £ 433 000. Kingdom Hall contents Value approximately £20,000.

Liabilities are as follows: No Liabilities.

Notable Receipts and Expenses:

15. Of particular significance in the financial affairs of the Congregation during the year was: a. The Expenditure of: £ 32632.00

b. The grants of N/A approved by Congregation resolutions for the charitable work associated Charities, were as follows:

£ N/A to the society to assist travelling ministers ; and N/A to the society for the kingdom Hall Assistance Arrangement, financing the maintenance and protection of kingdom halls

In addition, during the year, the sums of £ sent to society and N/A for the International Bible Students Association, were collected and sent on to those Charities.

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

Internal Controls:

16 .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 assurances that finances are being used for their intended purposes. A competent person checks the accounts on a quarterly basis, using the guidelines prepared by the Society. The result is announced to the congregation.

Investment Policy:

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

Reserve Policy:

18. 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 end- year, the free reserves were equal to 12 months working expenditure.

19. Approved by the Trustees of the Charity on and signed on their behalf

Signed: [REDACTED] 29/12/2025
Secretary and Trustee, Date
On behalf of Trustees

Enter charity name below

The Edinburgh Waverley Congregation of Jehovah's Witnesses



Receipts and payments accounts						
For the period from	Period start date			to	Period end date	
	Day	Month	Year		Day	Month
	1st	April	2024		31st	March
			2025			

Section A Statement of receipts and payments

	Unrestricted to nearest £	Restricted to nearest £	Expendable to nearest £	Permanent to nearest £	Total funds to nearest £
A1 Receipts					
Donations	15,960	23,000			38,960
Legacies					-
Grants					-
Receipts from fundraising activities					-
Gross trading receipts					-
Income from investments other than					-
Rents from land & buildings					-
Gross receipts from other charitable					-
					-
A1 Sub total	15,960	23,000	-	-	38,960
A2 Receipts from asset &					
Proceeds from sale of fixed assets					-
Proceeds from sale of investments					-
A2 Sub total	-	-	-	-	-
Total receipts	15,960	23,000	-	-	38,960
A3 Payments					
Expenses for fundraising activities					-
Gross trading payments					-
Investment management costs					-
Payments relating directly to charitable activities	12,637	19,995			32,632
Grants and donations					-
Governance costs:					-
Audit / independent examination					-
Preparation of annual accounts					-
Legal costs					-
Other					-
					-
A3 Sub total	12,637	19,995	-	-	32,632
A4 Payments relating to asset and					
Purchases of fixed assets					-
Purchase of investments					-
A4 Sub total	-	-	-	-	-
Total payments	12,637	19,995	-	-	32,632
Net receipts / (payments)	3,323	3,005	-	-	6,328
A5 Transfers to / (from) funds					
					-
Surplus / (deficit) for year	3,323	3,005	-	-	6,328

Enter SC No. below

SC008104



Total funds last period
to nearest £

36,206
36,206

-
36,206

28,439
28,439

-
28,439
7,767
7,767

The Edinburgh Waverley Congregation

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £
B1 Cash funds	Cash and bank balances at start of year	5,737
	Surplus / (deficit) shown on receipts and payments account	3,323
	Cash and bank balances at end of year	9,060
	(Agree balances with receipts and payments account(s))	0

	Details
B2 Investments	

	Details
B3 Other assets	

	Details
B4 Liabilities	

Details**B5 Contingent liabilities**

**Signed by one or two trustees
on behalf of all the trustees**

Signature*

** Please note - OSCR will accept digital or typed signatures*

of Jehovah's Witnesses

SC008104

Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
7,037			12,774	5,007
3,005			6,328	7,767
			-	
			-	
10,042	-	-	19,102	12,774
	-	-	0	-

Fund to which asset belongs	Market valuation	Last year
	to nearest £	to nearest £
Total	-	-

Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
	to nearest £	to nearest £	to nearest £
Total	-	-	-

Fund to which liability relates	Amount due	Last year
	to nearest £	to nearest £

Total	-	-

Fund to which liability relates	Amount due to nearest £	Last year to nearest £
Total	-	-

Print Name	Date of approval

The Edinburgh Waverley Congregation of Jehovah

Section C Notes to the Accounts

C1 Nature and purpose of funds *(may be stated on analysis of funds worksheets)*

The Congregation is funded by voluntary donations made by congregation n confirmed that the congregation's accounts comply with the directions of the statutory requirements.

Throughout the year such funds have been used to provide facilities for hold for worship and Bible study. Donations have been made towards the cost of conventions held during the year. Funds have also been donated to the Soc their religious purposes

C2 Grants

Type of activity or project supported	Individual / institution

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or persc a trustee cross this box (otherwise complete section 3b)

C3b Trustee remuneration - details

Authority under which paid

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross (otherwise complete section 4b)

C4b Trustee expenses - details

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction

C6 Other information

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members and others. Further, it is
society and with the relevant

ling of regular weekly meetings
circuit assemblies and other
iety to assist them in carrying out

**Number of grants
made** **£**

Total	-

on connected to

--

£

this box

--

**Number of
trustees** **£**

Transaction	Balance

--

The Edinburgh Waverley Congregation of Jehovah's Witne SC008104

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	reference	reference	-	-	reference	reference

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £		Total current period to nearest £	Total last period to nearest £
				-	
				-	
				-	
				-	
Total	-	-		-	-
	-	-		-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	reference error	reference error	-	-	reference error	reference error

SC008104

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
					cross ref error	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
					cross ref error	
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	-	-	-	-	-	-
					cross ref error	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
					cross ref error	
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
					cross ref error	
Nature and purpose of funds						

The Edinburgh Waverley Congregation of Jehovah's Witne SC008104

Additional analysis (3)**6 Breakdown of restricted funds**

	Restricted fund 1 - Operating Account	Restricted fund 2 - Metrolopitan Witnessing			Total restricted funds	Total restricted funds last period
Receipts						
Donations	21,145	1,855			23,000	19,008
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	21,145	1,855	-	-	23,000	19,008
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	21,145	1,855	-	-	23,000	19,008
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	18,279	1,716			19,995	13,367
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	18,279	1,716	-	-	19,995	13,367
Payments relating to asset and investment						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	18,279	1,716	-	-	19,995	13,367
Net receipts / (payments)	2,866	139	-	-	3,005	5,641
Transfers to / (from) funds					-	
Surplus / (deficit) for year	2,866	139	-	-	3,005	5,641

Nature and purpose of funds

Operating Account This account is exclusively used for maintenance and repairs of the building we use. This building is in use by 3 Charities, 3 congregations of Jehovah's v

Independent Examiners Report to the Trustees of Edinburgh Waverley Congregation of Jehovah's Witnesses

I report on the accounts of the charity for the year ended 31 March 2025

The charity 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.

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 explanation 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 which gives me reasonable cause to believe that in any material respect the requirement, 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 in accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations.

