

Glenrothes North Congregation of Jehovah's Witnesses

Registered Charity No. SCO01804

Trustee's Annual Report

Receipts and Payments Account

Independent Examiner's Report

For the year to 31 March 2026

Glenrothes North Congregation of Jehovah's Witnesses
Annual Report for the year ending 31st March 2026
Registered Charity No: SC001804

Legal and Administrative Information

The Congregation is an unincorporated association originally registered as a religious charity, with Inland Revenue (Scotland) based on 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 9th August 2007.

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.

Chairman: John L McGinley

Secretary: Brian McGinley

Other Trustees: Garry Watt, Lawrence Lamond, Jonathan Eagle, John S McGinley, Colin McKay, Norman Mustard, Jonathan Smith, Connor McClure, Shedlin Busu, Brian McGinley & Colin Gilfeather

Local Congregations are overseen by a Branch Office who assigns Representatives to look after a set number of local congregations. New Trustees are selected from the Congregation membership, following prayerful consideration of their spiritual qualifications based on qualification outlined in God's Word the bible and follow the same pattern set out by the 1st century Christan's. Existing Trustees review these qualifications when considering a member's appointment to serve in the congregation and present their collective view to a Branch Representative (Circuit Overseer). The Circuit Overseer makes the final decision. If qualified, the appointment is confirmed by the Circuit Overseer, represen8ng the Governing Body of Jehovah's Witnesses.

The registered address of the Congregation is The Kingdom Hall, Warout Brae, Glenrothes, Fife.

At the end of the year there were (82) baptised congregation members.

The Congregation is within the **Scotland SC** Circuit of Jehovah's Witnesses.

Objects and Activities

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. The Congregation is organised based on Scriptural precedent and as otherwise recommended by the Society with which the Congregation is affiliated.

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 congrega8on 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 needed, 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 Christian Congregation of Jehovah's Witnesses. The Trustees and all other persons engaged in 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

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 Congregations accounts comply with the directions of the Society and with the relevant statutory requirements. No Balance Sheet has been prepared and 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 the Christian Congregation of Jehovah's Witnesses to assist it in carrying out its related religious purposes.

Assets and Liabilities

On 31st March 2026 the total cash assets of the Congregation were as follows-

Cash in Current Accounts: **£ 0.00**

Property – Kingdom Hall, Warout Brae, Glenrothes held in trust for the Congregation by the service committee as trustees jointly with the Glenrothes Central Congregation of Jehovah's Witnesses. Value **£ 300,000**

Kingdom Hall contents: **£ 10,000**

At 31 March 2026 the Congregation had no liabilities other than the normal running cost of the Kingdom Hall.

Notable Receipts and Expenses

£ 380.00 was also used to cover the expenses of Circuit Overseer visits and visiting ministers.

In all respects the Congregation continues to co-operate closely with the other duly constituted congregations within the Circuit and with the Organisation for the common purpose of advancing Christianity by preaching 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 the finances are being used for their intended purpose. A competent person checks the accounts on a quarterly basis, using guidelines prepared by the Society. The result is announced to the congregation and the report placed on the noticeboard for all to see.

Investment Policy

The Trustees have the power to invest in any way they see fit but having regard to the soundness of the financial institution, and their Christian principles. Any funds that may 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 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 equal to 3-4 months working expenditure.

Expenses

The Congregation follow the guidelines of the organisation when issuing any expenses to the Circuit Overseer and visiting Speakers from other Congregations.

Trustee Meetings

Regular meetings for trustees are scheduled according to the guidance provided by the Organisation. All trustees are required to attend unless they are unable to attend on that occasion. However, those unable to attend can review the minutes of meetings when possible. While these meetings discuss other matters related to the congregation, they can include financial matters. In addition, a meeting may be arranged as needed to discuss financial matters that require more urgent attention.

Congregation Dissolution

The Organisation provides guidelines on dissolution of a Congregation. All involved, including trustees and any representative of the Organisation follow the guidelines to dissolve the congregation.

Approved by the Trustees of the charity on June 2026 and signed on their behalf by John L McGinley.

Coordinator of Body of Elders and Trustee, on behalf of the Trustees.

A handwritten signature in black ink, appearing to read 'J L McGinley', written in a cursive style.