

TRUSTEES' ANNUAL REPORT

1. CHARITY - LIVINGSTON (DEDRIDGE) CONGREGATION OF JEHOVAH'S WITNESSES

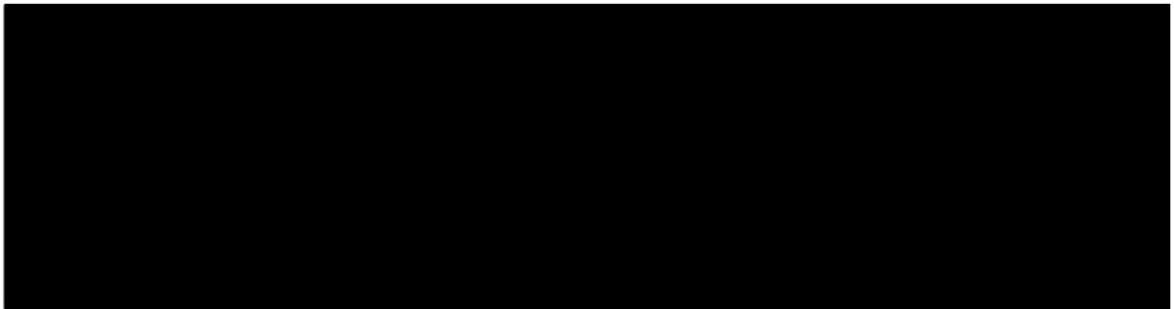
2. ANNUAL REPORT FOR YEAR ENDING 31 MARCH 2025.

Legal and Administrative Information


3. 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 the parent charity, Watch Tower Bible & Tract Society of Britain ("the Society"), and now operates on the basis of a constitution adopted on 26 July 2007. (Revised June 2022)

4. Registered Charity No SCO01858

5. During the year, the Congregation has 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. If qualified, the appointment is confirmed by the Circuit Overseer, representing the Governing Body of Jehovah's Witnesses.

6. The registered address of the Congregation is The Kingdom Hall, Appleton Parkway, Elburn, Livingston. The mailing address is: - 



7. The Congregation's bank is Lloyds Bank, PO Box 1000, Andover, BX LT

8. At the end of the year, there were 128 active congregation members.

9. The Congregation is within the 'Scotland 5' 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 on the Holy Bible. The Congregation is organized on the basis of 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 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

11. 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 the 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, with only expenses incurred by a Trustee reimbursed when paid for personally on behalf of the Congregation. No remunerations were paid to Trustees, or any person connected to a Trustee.

Review of Year and Financial Developments

12. 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.

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 also been made towards the Circuit which includes the upkeep of the Circuit Flat. Funds have also been donated to the Society to assist them in carrying out their related religious purposes.

Assets and Liabilities

- 13.** At 31 March 2025 the total cash assets of the Congregation were as follows. Cash in Current Accounts £10,493.96

These funds are held for financing the future activities of the Congregation, including the improvement of accommodation for the holding of meetings for worship and Bible Study.

The Congregation meets in a Multi-Auditorium Kingdom Hall which is divided by means of acoustic screens which enables 3 separate Congregations to meet independently. Each Congregation has a responsibility for the upkeep and maintenance of the property.

- 14.** In all respects, the Congregation continues to co-operate closely with the 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 Christ Jesus.

Notable Receipts and Expenses

- 15.** Of particular significance in the financial affairs of the Congregation during the year were - Grants totaling £14,520 were forwarded to IBSA/Watchtower Society for use in the worldwide work. £7,038 was contributed toward the upkeep of the Kingdom Hall facility (Operating Committee). £3150 was spent on hiring coaches for the 2024 Convention, however 66% was recouped from Livingston Deans and Whitburn Congregations who shared the expense.

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 assurance that finances are being used for their intended purpose. A competent person checks the accounts on a quarterly basis, using audit guidelines prepared by the Society. The result is announced to the Congregation.

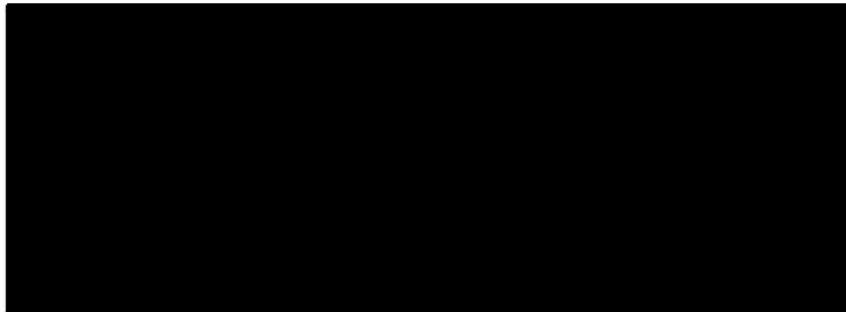
Investment Policy

17. The Trustees have the power to invest in any way they see fit. However, 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

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. The current balance is equivalent to over four months. The balance is reviewed periodically, and excess funds are gifted to the Society by way of a resolution.

APPROVED by the Trustees of the charity on the 2nd of November 2025 and signed on their behalf by:



DEDRIDGE	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	TOTALS		
Receipts																					
Congregation Contributions	403.42	70.00	20.00	1245.00	50.00	140.00	12.50	0.00	25.00	0.00	90.00	65.00	520.00	100.00	101.00	321.85	30.00	40.00	3233.77	Congregation Contributions	
Congregation Gift Aid / KHT / Other Cong	1835.00	1540.00	1601.50	2985.00	1814.50	1492.50	2007.50	1807.50	2232.50	1815.00	2535.00	2221.25	1847.50	1862.50	1485.00	3111.00	5209.68	1605.00	39007.93	Congregation Gift Aid / KHT / Other Cong	
HMRC / Gift Aid Refund / Other						4784.00													4784.00	HMRC / Gift Aid Refund / Other	
																			0.00	0	
																			0.00	0	
Receipts Totals	2238.42	1610.00	1621.50	4230.00	1864.50	6,416.50	2,020.00	1,807.50	2,257.50	1815.00	2625.00	2286.25	2367.50	1962.50	1586.00	3432.85	5239.68	1645.00	47025.70	47025.70 Receipts Totals	
Payments																					
WTBTS (SENT IN ERROR) Donations - WWW Pioneer School / LDC Special Convention Costs Printing / Packaging Circuit Overseer & V Speakers Circuit Coaches Independent Examiner LMAKH OPERATING COMMITTEE KH Equipment / Zoom	710.00	710.00	710.00	710.00	710.00	710.00	710.00	710.00	710.00	6710.00	710.00	710.00	710.00	710.00	710.00	710.00	710.00	710.00	18780.00	WTBTS (SENT IN ERROR) Donations - WWW	
																			0.00	Pioneer School / LDC	
																320.00	1453.34		1773.34	Special Convention Costs	
																106.20			497.38	Printing / Packaging	
			30.00	0.00	261.50	-15.00		15.00		30.00	146.59	30.00	58.86		129.60	80.00		0.00	25.00	748.09	Circuit Overseer & V Speakers
																				300.00	Circuit
																				6780.00	Coaches
																				0.00	Independent Examiner
	570.40	570.40	570.40	570.40	570.40	570.40	602.60	602.60	602.60	602.60	602.60	602.60	602.60	602.60	602.60	602.60	602.60	602.60	10653.60	LMAKH OPERATING COMMITTEE	
																			122.68	KH Equipment / Zoom	
Payments Totals	1280.40	1374.32	1280.40	4772.22	1687.80	1,280.40	1,327.60	1,312.60	1,342.60	7459.19	1342.60	1371.46	1312.60	1880.96	1312.60	1883.80	6095.94	1337.60	39655.09	25831.59 Payments Totals	
																			21194.11	SURPLUS / - SHORTFALL	
MONTHLY MOVEMENT	958.02	235.68	341.10	-542.22	176.70	5136.10	692.40	494.90	914.90	-5644.19	1282.40	914.79	1054.90	81.54	273.40	1549.05	-856.26	307.40	£7,370.61	BALB/F	
BANK - OPENING BALANCE	5533.38	6491.40	6727.08	7068.18	6525.96	6702.66	11838.76	12531.16	13026.06	13940.96	8296.77	9579.17	10493.96	11548.86	11630.40	11903.80	13452.85	12596.59	£5,533.38	BANK - OPENING BALANCE	
BANK - WITH MONTH'S MOVEMENT	6491.40	6727.08	7068.18	6525.96	6702.66	11,838.76	12,531.16	13,026.06	13,940.96	8296.77	9579.17	10493.96	11548.86	11630.40	11903.80	13452.85	12596.59	12903.99	£12,903.99	BANK - WITH MONTH'S MOVEMENT	
CASH IN HAND - CONG + OPCO																					
LLOYDS A/C	6491.40	6727.08	7068.18	6525.96	6702.66	11838.76	12531.16	13026.06	13940.96	8296.77	9579.17	10493.96	11548.86	11630.40	11903.80	13452.85	12596.59	12903.99		CASH IN HAND - CONG + OPCO	
HALL OPERATING COMM A/C	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	LLOYDS A/C	
total of all accounts	6491.40	6727.08	7068.18	6525.96	6702.66	11838.76	12531.16	13026.06	13940.96	8296.77	9579.17	10493.96	11548.86	11630.40	11903.80	13452.85	12596.59	12903.99		HALL OPERATING COMM A/C	
DIFFERENCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-1.00	0.00	0.00	0.00	0.00	0.00	0.00	total of all accounts	
																				0.00	DIFFERENCE
MONEY FOR IBSA (from boxes)																				0.00	MONEY FOR IBSA (from boxes)
MONEY FOR WT / Branch Construction																				0.00	MONEY FOR WT / Branch Construction
																				0.00	*zero due to Covid and thus no box contri
																				0.00	
																				0.00	
DIFFERENCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00									0.00
																				0.00	
DEDRIDGE	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25									TOTALS

OSCr

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts							
Report to the trustees/members of	Livingston (Dedridge) Congregation of Jehovah's Witnesses						
Registered charity number	SCO01858						
On the accounts of the charity for the period	Period start date				Period end date		
	Day 1 st	Month April	Year 2024	to	Day 31 st	Month March	Year 2025
Set out on pages	1						
	(remember to include the page numbers of additional sheets)						
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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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.						
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 audit opinion on the accounts.						
Independent examiner's statement	In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]						
	1. which gives me reasonable cause to believe that in any material respect the requirements: <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 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						
Signed:							
Name:							
Relevant professional qualification(s) or body (if any):							
Address:							

*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.

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