

# Craigton Congregation Of Jehovahs Witnesses

Scotland · Charity number SC003631

## Details

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Status	Active
Legal form	Unincorporated association
Registered	1975-10-15
Register	<a href="#">View on the OSCR register</a>

## Contact

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**Address** 9 Tealing Crescent  
Glasgow  
G52 3BY

## Activities

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**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 practice and advancement of Christianity as outlined in the bible.

**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

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- **Main operating location:** Glasgow City
- **Geographical spread:** A specific local point, community or neighbourhood

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£204,379	£171,636	-	0
2024-03-31	£13,557	£14,311	-	0
2023-03-31	£11,221	£11,034	-	0
2022-03-31	£10,924	£11,227	-	0
2021-03-31	£12,143	£13,799	-	0

**Craigton Congregation Of Jehovahs Witnesses**

Scotland - Charity number SC003631

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# Accounts

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**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**  
**FOR**  
**CRAIGTON CONGREGATION OF JEHOVAH'S WITNESSES**  
**SC003631**

**Craigton Congregation for Jehovah's Witnesses**

**Contents of the Financial Statements**  
**for the year ended 31 March 2025**

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**Craigton Congregation for Jehovah's Witnesses**

**Report of the Trustees**  
**for the year ended 31 March 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**REFERENCE AND ADMINISTRATIVE DETAILS**

Charity Number SC 003631

Register address

Trustees

Chairman

Independent Examiner

Principal Banker Lloyds Bank plc  
Tonbridge Branch

**GOVERNANCE, STRUCTURE AND MANAGEMENT**

The Congregation is an unincorporated association in Scotland and it operates on the basis of a Constitution adopted on 19th July 2007.

At the end of the year there were 98 members.

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.

## **Craigton Congregation for Jehovah's Witnesses**

### **Report of the Trustees (continued)** **for the year ended 31 March 2025**

#### **GOVERNANCE, STRUCTURE AND MANAGEMENT (cont)**

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.

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.

#### **Risk management**

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 results are announced to the congregation.

#### **OBJECTIVES 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.

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.

#### **ACHIEVEMENTS AND PERFORMANCE**

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.

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.

**Craigton Congregation for Jehovah's Witnesses**

**Report of the Trustees (continued)**  
**for the year ended 31 March 2025**

**FINANCIAL REVIEW**

The financial statements are presented on pages 5 to 8. During the year, there was a deficit of £171,636 (2024: £754) and the balance on the unrestricted fund at 31 March 2025 was £1,410 (2024: £173,046). The trustees are satisfied with the financial position of the charity and continue to monitor and review the income, expenditure and assets of the charity with a view to ensuring the charity's financial affairs are conducted in a prudent and effective manner.

**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 our Christian principles. Any funds that may be needed in the short term will be invested on that basis.

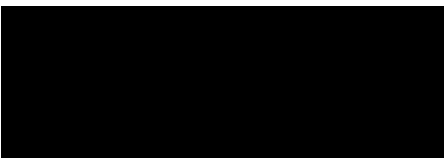
**Reserve policy**

The charity has a consistent income base, through donations by 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 equivalent to not less than 3 months working expenditure. At the year-end, the free reserves were roughly equal to 6 months working expenditure.

**PLANS FOR FUTURE PERIODS**

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 Jesus Christ.

Approved by the board of trustees on 29 November 2025 and signed on their behalf by:



**Craigton Congregation for Jehovah's Witnesses**

**Report of the Independent Examiner  
for the year ended 31 March 2025**

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages five to eight.

**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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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 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.

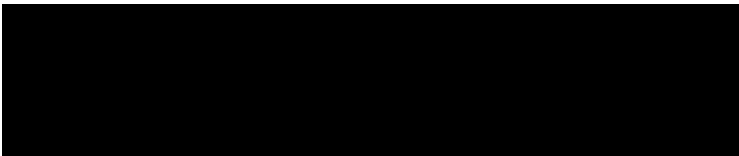
**Independent examiner's statement**

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 8 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.



Relevant Professional qualification/professional body: Association of Chartered Certified Accountants



Date: 29 November 2025

**Craigton Congregation for Jehovah's Witnesses**

**Statement of Financial Activities**  
**for the Year ended 31 March 2025**

	Notes	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
<b>INCOMING RESOURCES</b>				
Incoming resources from generated funds				
Voluntary income:				
Donations		8,448	8,448	8,301
Gift aid donations		2,460	2,460	5,257
Other incoming resources				
Gain on sale of property		<u>193,471</u>	<u>193,471</u>	<u>-</u>
Total incoming resources		<u>204,379</u>	<u>204,379</u>	<u>13,558</u>
<b>RESOURCES EXPENDED</b>				
Charitable activities	3	<u>376,014</u>	<u>376,014</u>	<u>14,311</u>
Total resources expended		<u>376,014</u>	<u>376,014</u>	<u>14,311</u>
<b>NET RESOURCES EXPENDED BEFORE TRANSFERS</b>				
		<u>(171,636)</u>	<u>(171,636)</u>	<u>(754)</u>
Funds transferred		-	-	-
Net movement in funds		<u>(171,636)</u>	<u>(171,636)</u>	<u>(754)</u>
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward		<u>173,046</u>	<u>173,046</u>	<u>173,800</u>
Total funds carried forward		<u>1,410</u>	<u>1,410</u>	<u>173,046</u>

The notes form part of these financial statements.

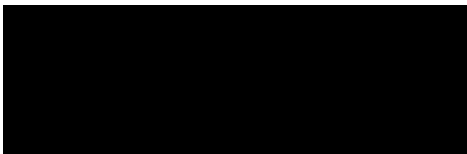
**Craigton Congregation for Jehovah's Witnesses**

**Statement of Financial Position**

**31 March 2025**

	Notes	31/03/2025		31/03/2024
		£	£	£
<b>FIXED ASSETS</b>				
Tangible assets	4		-	170,000
<b>CURRENT ASSETS</b>				
Cash at bank and in hand		1,410		3,046
<b>CREDITORS</b>				
Amounts falling due within one year		<u>-</u>		<u>-</u>
<b>NET CURRENT LIABILITIES/ASSETS</b>			<u>1,410</u>	<u>3,046</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>1,410</u>	<u>173,046</u>
<b>FUNDS</b>				
Unrestricted funds	5		<u>1,410</u>	<u>173,046</u>

The financial statements were approved by the board of trustees and authorised for issue on 29 November 2025 and were signed on its behalf by:



The notes form part of these financial statements.

**Notes to the Financial Statements**  
**for the Year ended 31 March 2025**

**1 ACCOUNTING POLICIES**

**Accounting convention**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

The charity meets the definition of a public benefit entity under FRS102.

**Fund accounting**

Unrestricted funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purpose, the use of which is restricted to that area or purpose.

**Incoming resources**

All income, except for capital grants, is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. The charity's main sources of income are from the provision of rental space and activities.

**Resources expended**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

No depreciation is provided in respect of the charity's land and buildings, as the trustees consider that this accounting policy results in the accounts giving a true and fair view in respect of the carrying value of such assets.

**Cash at bank and in hand**

Cash at bank and cash in hand is for the use of the day to day running of the charity.

**2 INDEPENDENT EXAMINERS' FEE**

Fees paid to the independent examiner in the year ended 31 March 2025 were £50 (2024: £50).

**Craigton Congregation for Jehovah's Witnesses**

**Notes to the Financial Statements (continued)**  
**for the Year ended 31 March 2025**

**3 CHARITABLE ACTIVITIES COSTS**

	2025	2024
	£	£
Donations	350,600	9,000
Kingdom Hall operation and maintenance	4,128	3,683
Loss on disposal of fixtures & fittings	18,650	-
Overheads	<u>2,636</u>	<u>1,628</u>
	<u><u>376,014</u></u>	<u><u>14,311</u></u>

**4 TANGIBLE FIXED ASSETS**

	Land & Buildings	Fixtures & Fittings	TOTAL
	£	£	£
<b>COST OR VALUATION</b>			
At 1 April 2024	150,000	20,000	170,000
Disposals	<u>(150,000)</u>	<u>(20,000)</u>	<u>(170,000)</u>
At 31 March 2025	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEPRECIATION</b>			
At 1 April 2024	-	-	-
Charge for year	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2025	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET BOOK VALUE</b>			
At 31 March 2025	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
At 31 March 2024	<u><u>150,000</u></u>	<u><u>20,000</u></u>	<u><u>170,000</u></u>

**5 FUNDS (UNRESTRICTED)**

	Unrestricted Funds
	£
At 1 April 2024	173,046
Deficit for the year	<u>(171,636)</u>
At 31 March 2025	<u><u>1,410</u></u>

**6 DONATIONS**

During the year, the sum of £577 for International Bible Students Association (registered in Scotland Charity Reg. No. SC046866), was collected and sent on to that charity.

**Craigton Congregation for Jehovah's Witnesses**

**Income and Expenditure Account**  
**for the Year ended 31 March 2025**

	31/03/2025		31/03/2024	
	£	£	£	£
<b>Income</b>				
Congregation contributions	8,448		8,301	
Congregation gift aid	<u>2,460</u>		<u>5,257</u>	
		10,908		13,558
<b>Other income</b>				
Gain of disposal of property	<u>193,471</u>		<u>-</u>	
		<u>193,471</u>		<u>-</u>
		204,379		13,558
<b>Expenditure</b>				
Donations to IBSA and				
Watch Tower Society	350,600		9,000	
Other donations	465		-	
Kingdom Hall operation and maintenance	4,128		3,683	
Circuit and Visiting Minister expenses	60		63	
Assembly & Memorial expenses	1,862		1,378	
Sundry expenses	250		187	
Loss on disposal of fixtures & fittings	<u>18,650</u>		<u>-</u>	
		<u>376,014</u>		<u>14,311</u>
<b>NET DEFICIT</b>		<u><u>(171,636)</u></u>		<u><u>(754)</u></u>