

Livingston (Deans) Congregation Of Jehovahs Witnesses

Scotland · Charity number SC005223

Details

Status	Active
Legal form	Unincorporated association
Registered	1902-01-01
Register	View on the OSCR register

Contact

Address	8 Beech Place Eliburn Livingston EH54 6RB
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Activities

Activities: '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 nes of God's Kingdom under Jesus Christ, as a witness to the name, word & supremacy of Almighty God Jehovah. 2/ Distributing bibles and other religious literature in any medium and educating the public in respect therof. 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 humsnitarian assistance.

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 specfically 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:** West Lothian
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£68,070	£57,108	-	0
2024-03-31	£58,505	£55,579	-	0
2023-03-31	£48,899	£52,171	-	0
2022-03-31	£32,901	£39,762	-	0
2021-03-31	£37,943	£29,901	-	0

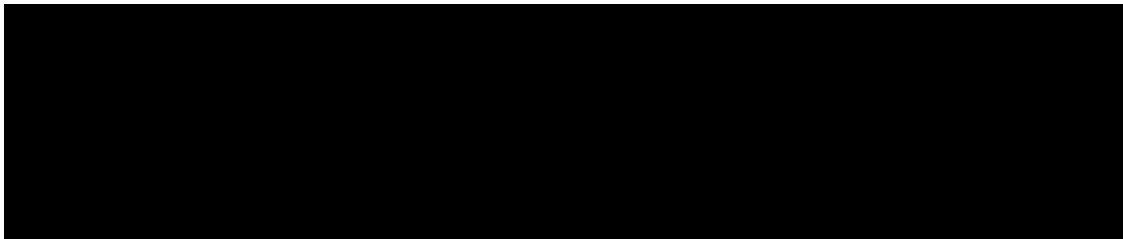
Accounts

TRUSTEES' ANNUAL REPORT

1. CHARITY: LIVINGSTON (DEANS) 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 its 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.
4. Registered Charity No. SCO05223
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, except as noted below, still serving at the date of this report:



██████████ as appointed a trustee in March 2025 when he moved into the Congregation. ██████████ was appointed a trustee in November 2025 when he moved into the Congregation.

██████████ ceased being both Secretary & Trustee in October 2025 when he moved out of the area and joined the Lanark Congregation. ██████████ ceased being a Trustee in January 2025 when he joined Livingston Dedridge Congregation. ██████████ ceased being a Trustee in May 2025 when he joined Portobello.

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 The Kingdom Hall of Jehovah's Witnesses, Unit ██████████
██████████ Which is also the mailing address.
7. The Congregation's bankers are Lloyds Bank, PO Box 1000, Andover, BX1 1LT and Bank of Scotland, PO Box 1000, BX2 1LB

8. At the end of the year, there were 90 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 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 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. No expenses or remuneration 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

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 maintain the facilities for the holding of regular weekly meetings for worship and Bible study. Funds have also been donated to the Society to assist them in carrying out their related religious purposes. However, due to the situation of some of those who would normally attend but now find they cannot, we have made these meetings available by means of Zoom.

Contributions are now being made either at the Kingdom Hall or directly into the Congregation's Bank Account.

13. Assets and Liabilities

At 31/03/2025 the total cash assets of the Congregation were as follows: -
Cash in Current Accounts: £31,360.98

The Congregation holds title to the Property known as Livingston Multi Auditorium Kingdom Hall which is shared by three Congregations of Jehovah's Witnesses who contribute to its upkeep. The facility is also used for Circuit Assemblies for other Congregations of Jehovah's Witnesses, and those Circuits contribute to the upkeep. During the year in question donations amounting to £44,258.20 were received toward to the upkeep.

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

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 Jesus Christ.

Notable Receipts and Expenses

15. Of particular significance in the financial affairs of the Congregation during the Year was: - The grant of £7,830.00 for associated charities was to IBSA/Watchtower Society for use in the various aspects of the world-wide work.

In addition, the sum of £1,398.62 was collected on behalf of the Society and the International Bible Students Association and sent onto those Charities.

During the year it was noted that the costs of both Gas/Electricity and Telecoms continued to increase and the £ incurred is reflected in the operating costs. It should also be noted that during the year there were fairly large amounts that required to be spent in regard to the ongoing operation and maintenance which was £46,337.05 and other usual utility costs in excess of £30,000. As can be seen from the Receipts and Expenditure report the local congregations have been generous in their support to meet these ongoing costs.

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 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 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. Because of the nature of the Kingdom Hall Complex together with some maintenance work being required to be held over, sums held at the year-end were in line with that notional figure.

APPROVED by the Trustees of the charity at a duly convened meeting at The Kingdom Hall on 4th December 2025 and signed on their behalf by:

Signed

Secretary and Trustee, on behalf of the Trustees

Livingston (Deans) Congregation of Jehovah's Witnesses

Inland Revenue Tax Reference No. CR 43063

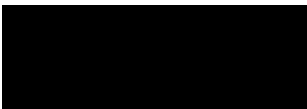
Registered Charity No. SC005223

RECEIPTS & PAYMENTS FOR THE YEAR TO MARCH 31, 2025

RECEIPTS:		31-Mar-25	31-Mar-24
Congregation Contributions	19,794.05		18,812.57
Congregation Gift Aid	0.00		3,600.00
Other Congregations & Circuits	46,877.50		34,193.40
HMRC Gift Aid Tax Return	0.00		0.00
Other- Reimbursements etc.	0.00		0.00
Sub-total		<u>£66,671.55</u>	<u>£56,605.97</u>
(Income from Assets)			
Sale of Assets	0.00		0.00
Sub-total		<u>0.00</u>	<u>0.00</u>
(Misc Receipts)			
Donations received for WT BTS *	1,398.62		1,899.26
Sub-total		<u>1,398.62</u>	<u>1,899.26</u>
Total Receipts(incl WT Donations)		<u>£68,070.17</u>	<u>£58,505.23</u>
PAYMENTS			
(Direct Charitable Expenditure)			
Donation to IBSA/Watch Tower Society	7,830.00		7,200.00
(Associated Registered Charities)			0.00
(Other Expenditure)			
Kingdom Hall Operation and Maintenance	46,337.05		44,544.81
Circuit and Visitors Expenses	219.85		303.88
Printing, Convention Coach, Memorial	1,323.32		1,631.05
(Payments for Assets)			
Small Equipment purchased for Kingdom Hall	0.00		0.00
(Misc. Payments)			
Donations received for WT BTS-sent to them *	1,398.62		1,899.26
Total Payments		<u>£57,108.84</u>	<u>£55,579.00</u>
STATEMENT OF BALANCES			
Net Receipts (expense) for year	£10,961.33		2,926.23
Bank and cash balances at March 31, 2024	£20,399.65		£17,473.42
Bank and cash balances at March 31, 2025	£31,360.98		£20,399.65

ADDITIONAL NOTE

<i>Value of Assets b/f</i>	<i>£ 3,135,493.82</i>
<i>New Equipment</i>	<i>£ -</i>
<i>Disposals</i>	<i>£ -</i>
<i>Value of Assets c/f</i>	<i>£ 3,135,493.82</i>
<i>Bank Balances</i>	<i>£ -</i>
<i>Total Worth</i>	<i>£ 3,135,493.82</i>
<i>Reporting requirement</i>	<i>£ 3,260,000.00</i>
<i>Income Reporting requirement</i>	<i>£ 250,000.00</i>
<i>Actual Congregation Income</i>	<i>£66,671.55</i>

Sign  (Secretary and Trustee)

Date 11/12/2025

For the Trustees of the Livingston (Deans) Congregation of Jehovah's Witnesses

LIVINGSTON (DEANS) CONGREGATION OF JEHOVAH'S WITNESSES

**Registered Charity No. SCO05223
Inland Revenue Tax Reference CR 43063**

Trustees' Annual Report

Receipts and Payments Record

Independent Examiner's Report

31 March 2025

Independent Examiner's Report to the Trustees of Livingston (Deans) Congregation Of Jehovah's Witnesses

I report on the accounts of the charity, Livingston (Deans) Congregation of Jehovah's Witnesses (Registered Charity No. SCO05223), for the year ended 31st March 2025, which are set out on page 6.

Respective responsibilities of trustees and examiner

The Congregation'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. The Congregation 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 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 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.

Independent examiner's statement

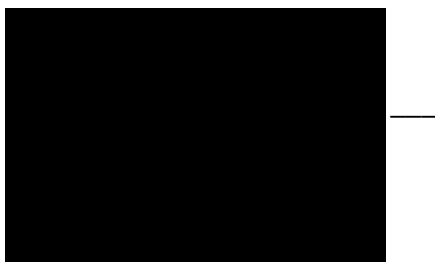
In the course of my examination, no matter has come to my attention

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 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.



Date: 11 December 2025