

Hamilton Congregation Of Jehovahs Witnesses

Scotland · Charity number SC009051

Details

Status	Active
Legal form	Unincorporated association
Registered	1973-03-29
Register	View on the OSCR register

Contact

Address	95 Brankholm Brae Hamilton ML3 9QP
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Activities

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 charity carries out it's purpose by:- 1. Preaching the good news of God's Kingdom under Christ Jesus, as a witness to the name, word and supremacy of Almighty God Jehovah 2. Distributing bibles and other religious literature in any medium and educating the public in respect thereof 3. Promoting public religious worship along with teaching principles of christian living including respect for secular authorities, 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 humanitarian assistance. The elders of the congregation are it's trustees and they are responsible to administer the congregation, although the congregation has financial autonomy.

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

- **Main operating location:** South Lanarkshire
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£30,962	£22,656	-	0
2024-03-31	£22,961	£34,128	-	0
2023-03-31	£21,800	£18,696	-	0
2022-03-31	£19,272	£15,055	-	0
2021-03-31	£22,039	£27,564	-	0

Accounts

TRUSTEES ANNUAL REPORT

1. CHARITY: HAMILTON 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 in Scotland and it operates on the basis of a Constitution adopted on 14 July 2022.
4. Registered Charity Number: **SC009051**
5. The Congregation has during the year been administered by the following Trustees, being elders of the Congregation duly appointed 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.

6. The Registered Address of the Congregation is 25 New Park Street, Hamilton, ML3 0BN
7. The Congregation's Bank Accounts are Lloyds Bank, 121 High Street, Tonbridge, TN9 1DB.
8. At the end of the year there were approximately 156 congregation members

OBJECTS AND ACTIVITIES

9. 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.

GOVERNANCE

10. The affairs of the congregation are managed by the trustees who as members of the charity, work together closely. 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 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.

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 from the Society and with the relevant statutory requirements.

There are no Notes to 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 assist other entities that support the activities of Jehovah's Witnesses.

12. Assets and Liabilities

At 31st March 2025, the total cash assets of the Congregation were £11,367.

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

13. Property - Kingdom Hall, 25 New Park Street, Hamilton, ML3 0BN held in trust for the Congregation by the Service Committee as Trustees. Value £100,000. Kingdom Hall Contents Value £30,000.

14. At 31 March 2025, the Congregation had no liabilities other than normal running costs of the Kingdom Hall.

15. Notable Receipts and Expenses

Of particular significance in the financial affairs of the Congregation during the year were:

Grants of £9,200 approved by Congregation resolutions for the charitable work of associated Charities.

In addition, during the year, the sum of £2,231 for International Bible Students Association (registered in Scotland Charity Reg. No. SC046866), was collected and sent on to that charity.

In all respects the Congregation continues to co-operate closely with the other duly constituted congregations and with other charities 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 evidence that that the finances are being used for their intended purpose. A competent person checks the accounts on a quarterly basis. The result is announced to the Congregation.

INVESTMENT POLICY

17. The Trustees have the power to invest in any way they see fit, having regard to the soundness of the financial institution, and our Christian principles. Any funds that are needed in the short term are 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. At the end of the year the free reserves were roughly equal to 3 months working expenditure.

19. Approved by the Trustees of the charity and signed on its behalf on 26 October 2025 by:



HAMILTON CONGREGATION OF JEHOVAH'S WITNESSES

ANNUAL RECEIPTS AND PAYMENTS ACCOUNT: YEAR TO 31 MARCH 2025

<u>RECEIPTS</u>	£	£	<u>Previous Year £</u>
Voluntary Sources			
Congregation Contributions	27,264.53		22,961.14
Tax repayment	2,687.65		-
Congregation Gift Aid	1,010.00		-
Others - Legacies	-		-
		30,962.18	22,961.14
Income from assets			
Interest from Bank	-		-
Rents from property	-		-
		-	-
Misc receipts			
Proceeds from sale of assets	-		-
Loans received	-		-
		-	-
TOTAL RECEIPTS		<u>30,962.18</u>	<u>22,961.14</u>
<u>PAYMENTS</u>			
Direct Charitable Expenditure			
Donations to IBSA/ Watch Tower Society (Associated Registered Charities)	9,200.00		18,231.00
Other donations (e.g. Circuit Funds)	-		-
Other Expenditure			
Kingdom Hall Operation and Maintenance	7,865.65		12,472.02
Circuit and Visiting Minister expenses	367.88		363.93
Assembly coaches	2,150.00		1,335.00
Memorial and assembly expenses	265.00		710.74
Payments for Assets			
Equipment purchased for Kingdom Hall	1,413.33		457.99
Purchase of Land/Buildings in connections with Kingdom Hall	-		-
Misc Payments			
Sundry expenses	50.00		558.20
Catering - Pioneer school & convention auditions	1,344.55		-
		<u>22,656.41</u>	<u>34,128.88</u>
STATEMENT OF BALANCES			
Net receipts/(payments) for the year		8,305.77	- 11,167.74
Bank and cash balance at beginning of year		<u>3,061.69</u>	<u>14,229.43</u>
Bank and cash balance at end of year		<u>11,367.46</u>	<u>3,061.69</u>

Independent Examiner's Report to the Trustees of Hamilton Congregation of Jehovah's Witnesses

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

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) (d) of the 2006 Accounts Regulations (as amended) 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 (as amended). 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 (as amended), and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended)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.

