

Dalbeattie Congregation Of Jehovahs Witnesses

Scotland · Charity number SC010426

Details

Status	Active
Legal form	Unincorporated association
Registered	1977-03-23
Register	View on the OSCR register

Contact

Address	79 Maxwell Park Dalbeattie Select... DG5 4LQ
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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 its 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 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 humanitarian assistance. The Elders of the congregation are its 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:** Dumfries And Galloway
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2026-03-31	£5,138	£8,126	-	0
2025-03-31	£11,291	£13,130	-	0
2024-03-31	£13,913	£12,445	-	0
2023-03-31	£11,645	£11,175	-	0
2022-03-31	£13,720	£14,989	-	0

Dalbeattie Congregation Of Jehovahs Witnesses

Scotland - Charity number SC010426

Accounts

APPENDIX 3



		Independent examiner's report on the accounts								v2
Report to the trustees/members of	Charity name	The Dalbeattie Congregation of Jehovah's Witnesses								
Registered charity number		SCO 10426								
On the accounts of the charity for the period	Period start date					Period end date				
	Day	Month	Year		Day	Month	Year			
	01	April	2025	to	31	March	2026			
Set out on pages									(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 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 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 [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**:					Date:	16 th June 2026				
Name:	William McCreadie									
Relevant professional qualification(s) or body (if any):										
Address:	North Lodge									
	Duncow									
	Dumfries									
	DG1 1TA									

*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.

** OSCR will accept digital or typed signatures

The Dalbeattie Congregation of Jehovah's Witnesses

Inland Revenue Tax Reference No. CR41813-0-151 Registered Charity No. SCO10426

Receipts and Payments for the year to March 31st 2026

Receipts:

	2024/5	2025/6
Congregation Contributions	8,965.12	4,859.31
Gift Aid	720.00	180.00
Gift Aid Small Donations	1,082.00	98.95
Tax Refund	524.00	
Total Receipts	11,291.12	5,138.26

Payments:

Donations to IBSA/Watch Tower Society	8,300.00	5,137.72
Kingdom Hall Operation	4,830.78	2,988.42
Total Payments	13,130.78	8,126.14

Statement of Balances:

Net Receipts (expenses) for the year	(1,839.66) (a)	(2,987.88)
Bank and Cash balances at 1 st April	4,827.54 (b)	2,987.88
Bank and Cash balances as at 31 st March	2,987.88 (c)	0.00

Signed  (Secretary and Trustee) Date 11/06/2026

[The account is correct when (a) equals the difference between (b) and (c)]

TRUSTEES' ANNUAL REPORT

1. CHARITY: DALBEATTIE CONGREGATION OF JEHOVAH'S WITNESSES
2. ANNUAL REPORT FOR YEAR ENDING 31st March 2026
3. Legal and Administration Information.

The Dalbeattie Congregation of Jehovah's Witnesses ("the Congregation") is an unincorporated association in Scotland and it operates on the basis of a Constitution adopted on 30th August 2007.

4. Registered Charity No. SC010426.
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:

Chairman:	Jon Berry
Secretary:	Ian Still
Other Trustees:	Peter Bardsley
	John Berry
	Mark Dixon
	Martyn Gamble
	Roger Hubbard
	Andrew Kirkman
	Steven Lawes
	Keith Lodge
	James MacGregor
	Andrew Pittman
	Reuben Berry

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 The Kingdom Hall, Craginair View, Dalbeattie, DG5 4EQ.
7. The Congregation Bank account at Lloyds, Tonbridge Branch was closed during the year.

TRUSTEES' ANNUAL REPORT

8. At the end of the year there were 72 members.

9. **Objects and Activities.**

The Constitution restricts the operation of the Congregation to religious purposes and limits the use of its assets to further its 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.

10. **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 required, being included in the regular religious meetings of the Congregation. All major decisions are made by formal resolutions at meetings of congregation members.

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.

11. **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 Congregation's accounts comply with the relevant statutory requirements.

TRUSTEES' ANNUAL REPORT

During the year the congregation bank account with Lloyds Bank was closed and no other bank account has been opened. There are no other 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 assist other entities that support the activities of Jehovah's Witnesses.

12. Assets and Liabilities.

At 31st March 2026 the total cash assets of the Congregation were as follows:

Cash in Current Accounts:	£0.00
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13. Property - Kingdom Hall, Craignair View, Dalbeattie DG5 4EQ is:

held in the name of the three designated Trustees. In the Constitution they are defined as the Property Trustees.

Kingdom Hall contents	Value £25,000
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At 31st March 2026, the Congregation had no liabilities other than the running costs of the Kingdom Hall.

14. Notable Receipts and Expenses.

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

- a) The grants of £5,137.72 approved by Congregation resolutions for the charitable work of associated Charities.

In addition, during the year, the sum of £7,377.05 for the International Bible Students Association (registered in Scotland Charity Reg. No. SC046866) was collected and sent on to that charity.

TRUSTEES' ANNUAL REPORT

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.

15. **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 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.

16. **Investment Policy.**

The Trustees have the power to invest in any way they see fit in furtherance of their charitable purposes but having regard to the soundness of the financial institution, and our Christian principles. Any funds that may not be needed in the short term will be invested on that basis.

17. Approved by the Trustees of the Charity on 11th June 2026 and signed on their behalf by:

Signed



Secretary and Trustee, on behalf of the Trustees