

# Aberdeen Central Congregation of Jehovah's Witnesses

Scotland · Charity number SC015639

## Details

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|            |                                           |
|------------|-------------------------------------------|
| Status     | Active                                    |
| Legal form | Unincorporated association                |
| Registered | 1974-07-11                                |
| Register   | <a href="#">View on the OSCR register</a> |

## Contact

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|         |                                                         |
|---------|---------------------------------------------------------|
| Address | Kingdom Hall<br>71 Skene Street<br>Aberdeen<br>AB10 1QD |
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## 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 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:** Aberdeen
- **Geographical spread:** More than one local authority area in Scotland

## Finances

| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-09-30 | £35,692 | £31,025     | -      | 0         |
| 2024-03-31 | £24,600 | £31,430     | -      | 0         |
| 2023-03-31 | £26,554 | £19,806     | -      | 0         |
| 2022-03-31 | £14,261 | £17,454     | -      | 0         |
| 2021-03-31 | £18,510 | £24,825     | -      | 0         |

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# Accounts

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# **ABERDEEN CENTRAL CONGREGATION OF JEHOVAH'S WITNESSES**

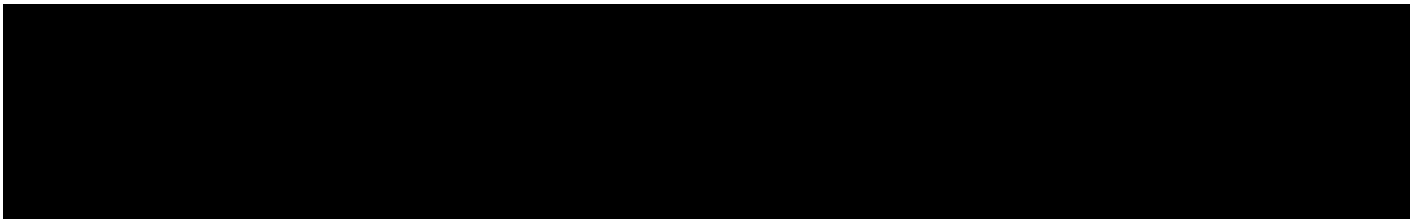
## **ANNUAL REPORT FOR YEAR ENDING 30 SEPTEMBER 2025**

### **1. Legal and Administration Information.**

The Aberdeen Central Congregation of Jehovah's Witnesses ("the Congregation") is an unincorporated association in Scotland and it operates on the basis of a Constitution adopted on 26th July 2007 as amended by congregation resolution on 11th July 2022.

**Registered Charity No. SC015639.**

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.

The registered address of the Congregation is 71, Skene Street, Aberdeen, AB10 1QD.

The Congregation Bank is Lloyds Bank, 121 High Street, Tonbridge, Kent, TN9 1DB.  
Clydesdale Bank, 62 Union Street, Aberdeen, AB10 1WD.

At the end of the year there were 104 members.

### **2. 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 objectives 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.

### **3. 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.

#### **4. 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.

There are no 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.

#### **5. Assets and Liabilities.**

At 30th September 2025 the total cash assets of the Congregation were as follows:

|                                      |                  |
|--------------------------------------|------------------|
| Cash in Current Account:             | £5,321.39        |
| Kingdom Hall Operating Fund Account: | <u>£3,858.35</u> |
| Total:                               | <u>£9,179.74</u> |

These funds are held for the purposes of financing the future activities of the Congregation, including the acquisition/improvements of accommodation for the holding of meetings for worship and Bible study. Of these funds, £3,858.35 is held specifically for maintenance of the Kingdom Hall.

Property - Kingdom Hall, 71, Skene Street, Aberdeen AB10 1QD is held in the name of the three designated Trustees. In the Constitution they are defined as the Property Trustees.

Kingdom Hall and contents: Value £550,000

At 30th September 2025, the Congregation had no liabilities other than the running costs of the Kingdom Hall.

## **6. Notable Receipts and Expenses.**

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

- a) The receipt of £16,334 from other congregations using the kingdom hall.
- b) The grants of £5,103 approved by Congregation resolutions for the charitable work of associated Charities.

In addition, during the year, the sum of £1,855.37 for the 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.

## **7. 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.

## **8. 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.

## **9. Reserves Policy.**

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 year-end, the free reserves were roughly equal to 12 months working expenditure.

The charity has restricted funds of £3,858.35. These funds are held specifically for maintenance of the Kingdom Hall and will be spent on this after the year end.

Approved by the Trustees of the Charity on 27th November 2025 and signed on their behalf by:

A large black rectangular box redacting the signature of the Secretary and Trustee.

Secretary and Trustee, on behalf of the Trustees

**Aberdeen Central Congregation of Jehovah's Witnesses**  
**Legal And Administrative Information**

**As at 30 September 2025**

**Charity Number** SC015639

**Address** 71 Skene Street  
Aberdeen  
AB10 1QD

**Independent Examiner** Timothy Rochfort

|                |                                                                    |                                                            |
|----------------|--------------------------------------------------------------------|------------------------------------------------------------|
| <b>Bankers</b> | Lloyds Bank plc<br>121 High Street<br>Tonbridge<br>Kent<br>TN9 1DB | Clydesdale Bank<br>62 Union Street<br>Aberdeen<br>AB10 1WD |
|----------------|--------------------------------------------------------------------|------------------------------------------------------------|

**THE ABERDEEN CENTRAL CONGREGATION OF JEHOVAH'S WITNESSES**

**Inland Revenue Tax Reference No. CR41140 Registered Charity No. SC015639**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR TO 30th SEPTEMBER 2025**

|                                                  | <b>2025</b> |               | <b>2024</b> |               |
|--------------------------------------------------|-------------|---------------|-------------|---------------|
| <b>RECEIPTS</b>                                  | £           | £             | £           | £             |
| <b>Voluntary Sources:</b>                        |             |               |             |               |
| Congregation Contributions                       | 18,300      |               | 15,119      |               |
| <b>Other Sources:</b>                            |             |               |             |               |
| Congregation KH Fund contributions               | 16,334      |               | 9,463       |               |
| Refund of miscellaneous expenses (Cancelled chq) |             |               | 18          |               |
| Utility refund                                   | 1,058       |               |             |               |
| <b>Total Receipts</b>                            |             | <b>35,692</b> |             | <b>24,600</b> |

**PAYMENTS****Direct Charitable Expenditure:**

|                                              |       |        |
|----------------------------------------------|-------|--------|
| Donation to IBSA/ Watchtower Society         | 5,103 | 15,060 |
| Donations to Associated Registered Charities |       |        |

**Other Expenditure:**

|                                               |        |        |
|-----------------------------------------------|--------|--------|
| Kingdom Hall Operation & Maintenance          | 17,991 | 10,752 |
| Telephone, Internet /Conferencing             | 1,272  | 756    |
| Bank Charges                                  | 44     | 14     |
| Transport to Circuit Assembly - Dundee        | 1,410  | 2,285  |
| Circuit & Visiting Minister Expenses          | 351    | 260    |
| Congregation Re-arrangement Fund Distribution |        | 571    |
| Printing & Stationery                         | 1,080  | 941    |
| Equipment purchased                           | 2,914  | 739    |
| Hall Hire/Hall Refurbishment                  | 700    | 52     |
| Miscellaneous Expenses (Adjustment Entry)     | 160    |        |

|                       |               |               |
|-----------------------|---------------|---------------|
| <b>Total Payments</b> | <b>31,025</b> | <b>31,430</b> |
|-----------------------|---------------|---------------|

|                            |              |                |
|----------------------------|--------------|----------------|
| <b>SURPLUS / (DEFICIT)</b> | <b>4,667</b> | <b>(6,830)</b> |
|----------------------------|--------------|----------------|

**STATEMENT OF BALANCES at 30th September 2025:****CASH AND BANK BALANCES:**

|                                     |       |         |
|-------------------------------------|-------|---------|
| Net receipts (Payment) for the year | 4,667 | (6,830) |
| Total Cash Assets Brought Forward   | 4,513 | 4,595   |
| Total Cash Assets Carried Forward   | 9,180 | (2,235) |

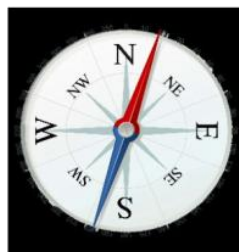
**FIXED ASSETS:**

|                               |         |         |
|-------------------------------|---------|---------|
| Property                      | 500,000 | 500,000 |
| Fixtures, Fitting & Equipment | 50,000  | 50,000  |
|                               | 550,000 | 500,000 |

|                      |                |                |
|----------------------|----------------|----------------|
| <b>TOTAL ASSETS:</b> | <b>559,180</b> | <b>547,765</b> |
|----------------------|----------------|----------------|

**Notes:** The receipts and payment account includes a restricted "Kingdom Hall Operating Fund" which is reserved for the maintenance and running costs of the Kingdom Hall. The balance of restricted funds at 30th September 2025 was £3,858 (2024: £3,970).





| <b>Independent examiner's report on the accounts</b>                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |       |      |                 |              |                    |      |                                                             |    |  |  |    |  |      |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|------|-----------------|--------------|--------------------|------|-------------------------------------------------------------|----|--|--|----|--|------|--|
| <b>Report to the trustees/members of</b><br><b>Registered charity number</b><br><b>On the accounts of the charity for the period</b><br><br><b>Set out on pages</b> | Aberdeen Central Congregation of Jehovah's Witnesses                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |       |      |                 |              |                    |      |                                                             |    |  |  |    |  |      |  |
|                                                                                                                                                                     | <b>SC015639</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |       |      |                 |              |                    |      |                                                             |    |  |  |    |  |      |  |
|                                                                                                                                                                     | Period start date                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |       |      | Period end date |              |                    |      |                                                             |    |  |  |    |  |      |  |
|                                                                                                                                                                     | Day                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Month | Year | to              | Day          | Month              | Year |                                                             |    |  |  |    |  |      |  |
| 01                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |       | 04   |                 |              | 2024               |      | to                                                          | 30 |  |  | 09 |  | 2025 |  |
| 1                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |       |      |                 |              |                    |      | (remember to include the page numbers of additional sheets) |    |  |  |    |  |      |  |
| <b>Respective responsibilities of trustees and examiner</b><br><br><b>Basis of independent examiner's statement</b>                                                 | <p>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.</p>                                                                                                                                                                             |       |      |                 |              |                    |      |                                                             |    |  |  |    |  |      |  |
|                                                                                                                                                                     | <p>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.</p>                                                                                                                        |       |      |                 |              |                    |      |                                                             |    |  |  |    |  |      |  |
| <b>Independent examiner's statement</b>                                                                                                                             | <p>In the course of my examination, no matter has come to my attention</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |       |      |                 |              |                    |      |                                                             |    |  |  |    |  |      |  |
|                                                                                                                                                                     | <ol style="list-style-type: none"> <li>1. which gives me reasonable cause to believe that in any material respect the requirements:                             <ul style="list-style-type: none"> <li>• to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>• to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> </li> </ol> <p>have not been met, or</p> <ol style="list-style-type: none"> <li>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol> |       |      |                 |              |                    |      |                                                             |    |  |  |    |  |      |  |
| <b>Signed:</b>                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |       |      |                 | <b>Date:</b> | 29th December 2025 |      |                                                             |    |  |  |    |  |      |  |
| <b>Name:</b><br><b>Relevant professional qualification(s) or body (if any):</b><br><br><b>Address:</b>                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |       |      |                 |              |                    |      |                                                             |    |  |  |    |  |      |  |
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|                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |       |      |                 |              |                    |      |                                                             |    |  |  |    |  |      |  |