

CONGREGATION ACCOUNTS REPORT (ANNUAL)

Congregation Caithness

24-25

25-26

RECEIPTS:

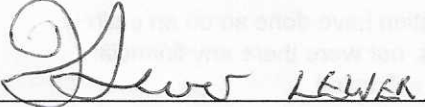
Congregation Contributions	£7,922.02	£4,610.90
Transfer from closure of secondary account	£19.47	
Tax Repayment	£1,298.39	£1,115.30
Congregation Gift Aid	£4,200.00	£2,150.00
Building Fund	£0.00	£0.00
Small Contributions	£477.71	£335.30
Reconciliation amount during transfer to KHT (Oct 2025)		£150.00
Sub Total	£13,917.59	£8,361.50
Interest from Investments(e.g. bank deposit account)	£0.30	£0.00
Sub Total	£0.30	£0.00
Loans Received		
Other (Describe) Returned from Branch		
Sub Total		
Total Receipts	£13,917.89	£8,361.50

PAYMENTS:

Donation to I.B.S.A./Watch Tower (from cong funds)	£3,419.00	£2,009.70
Sub Total	£3,419.00	£2,009.70
Kingdom Hall Operation and Maintenance	£12,967.30	£2,855.36
Circuit Overseer and Visiting Speaker Expenses	£1,388.86	£234.11
Closure of secondary account	£19.47	
Other (Describe)		
Circuit Assembly Donations	£10,250.00	£250.00
Worldwide Construction	£0.00	£0.00
WWW Transfer	£0.00	£0.00
Transfer to KHT		£8,892.45
Sub Total	£24,625.63	£12,231.92
Total Payments	£28,044.63	£14,241.62

STATEMENT OF BALANCES:

Net receipts (expense) for the year	-£14,126.74	-£5,880.12
Bank and cash balances at April 1	£20,006.86	£5,880.12
Bank and cash balances at March 31	£5,880.12	£0.00

Signed  (Secretary and Trustee) Date 18/6/26

For the Trustees of the CAITHNESS Congregation of Jehovah's Witnesses

Trustees' Annual Report

- 1 CHARITY: CAITHNESS CONGREGATION OF JEHOVAH'S WITNESSES
- 2 ANNUAL REPORT FOR YEAR ENDING 31st MARCH, 2026

Legal and Administrative Information

- 3 The Caithness Congregation of Jehovah's Witnesses ("the Congregation") is an unincorporated association in Scotland and it operates on the basis of a Constitution adopted on 2nd August 2007.
- 4 Registered Charity No. SC003668
- 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: E. Campbell

Secretary: J. Lewer

Other Trustees: S. Dalton, F. Campbell, D. Cock

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, Bilbster, Near Wick, KW1 5TB
- 7 The Congregation's Bank is Bank of Scotland, Orlig Street, Thurso
- 8 At the end of the year there were 55 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 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.

Governance

- 10 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.

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 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.

Assets and Liabilities

- 12 At 31/03/26 the total cash assets of the Congregation were as follows:
Cash in Current Accounts: £0.00 (Bank account closed and transferred to Kingdom Hall Trust)
- 13 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.
- 14 Property: Kingdom Hall, Bilbster, KW1 5TB is held in the name of three designated Trustees. In the Constitution they are defined as the Property Trustees.
Kingdom Hall contents. Value £20,000
At 31/03/2026, the Congregation had no liabilities other than the running costs of the Kingdom Hall.

Notable Receipts and Expenses:

- 15 Of particular significance in the financial affairs of the Congregation during the year was:
a) The grants of £1,840 approved by Congregation resolutions for the charitable work of associated Charities.

In addition, during the year, the sum of £169.70 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.

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. The result is announced to the Congregation.

Investment Policy:

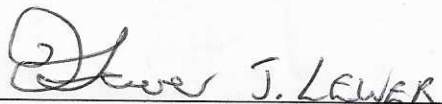
- 17 The Trustees have the power to invest in any way they see fit in furtherance of their charitable purposes but having regard to the soundness of the financial institution, and our Christian principles. Any funds that may not be needed in the short term will be invested on that basis.

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

- 19 Approved by the Trustees of the Charity on 18/06/2026 and signed on their behalf by:

Signed:



Secretary and Trustee, on behalf of the Trustees