

TRUSTEES' ANNUAL REPORT

CHARITY: PORTSOY CONGREGATION OF JEHOVAH'S WITNESSES

ANNUAL REPORT FOR YEAR ENDING – 31st March 2026

Legal and Administration Information.

The **Portsoy Congregation of Jehovah's Witnesses** ("the Congregation") is an un-incorporated association in Scotland and it operates on the basis of a constitution adopted on 12th July 2022.

Registered Charity No. **SC015296**.

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: Nigel Tozer

Secretary: Stephen Richards

Other Trustees: Richard Brooks, Norman Donaldson, Edward Meldrum, Benjamin Pilley, Robert Shaughnessy, Ronald Williams, James Pilley, Paul Bate, Nigel Tozer, Mac Baines, Gordon Taylor, Simon McGarvey, Richard Entwistle, Corey Jones, Ashley Gardner, Jordan Taylor.

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: **Kingdom Hall, Park Road, Portsoy, Banff. AB45 2PQ**

The Congregation no longer has a Bank Account

At the end of the year there were 104 members.

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.

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.

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.

Assets and Liabilities.

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

Cash in Current Accounts: **£ 0**

The Congregation has resolved to collaborate with the Kingdom Hall Trust, a charity with similar charitable purposes. During the year, the bank account was closed and the balance transferred to the Kingdom Hall Trust.

Property - **Kingdom Hall, Park Road, Portsoy, Banff. AB45 2PQ** is held in trust for the Congregation by the service committee as Trustees. Nigel Tozer, Stephen Richards, Richard Brooks are the designated Trustees. In the Constitution they are defined as the Property Trustees.

Kingdom Hall contents: Value £20,000.00

At 31st March 2026, the Congregation had no liabilities other than the running costs of the Kingdom Hall.

Notable Receipts and Expenses.

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

The grants of **£4972.00** approved by Congregation resolutions for the charitable work of associated Charities.

In addition, during the year, the sum of **£4972.00** was donated to the worldwide work, Kingdom Hall and Assembly Hall construction, and any other donations collected and forwarded 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.

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.

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.

As funds are held by the Kingdom Hall Trust, no reserve is necessary.

Approved by the Trustees of the Charity on 9th July 2026 and signed on their behalf by:

Signed  Stephen Richards
Secretary and Trustee, on behalf of the Trustees

PORTSOY CONGREGATION of JEHOVAH'S WITNESSES

Registered Scottish Charity No. SC015296

ANNUAL RECEIPTS AND PAYMENTS ACCOUNT: 1st APRIL 2025 to 31st March 2026

	March	2026	April	2025
Receipts	£		£	
Congregation Contributions	£1,072.00		£3,731.20	
Congregation Contributions (E-Trans)	£7,050.00		£13,542.50	
Congregation Gift Aid				
Gift Aid Small Donation Scheme (GASDS)				
Sub-total:		8,122.00		17,273.70
Gift Aid - Tax Repayment				
K/Hall Operating expenses - refund			0.00	
Sub-total:				
Total Receipts:		8,122.00		17,273.70
Payments.				
Donations to IBSA/Watch Tower Society	£4,892.00		£8,931.00	
Transfer of funds to the Kingdom Hall Trust	£6,888.13			
Donations to Curcuit Fund.	£0.00		£561.60	
Sub-total:		11,780.13		9,492.60
Congregation Expenses				
Kingdom Hall Operating Expenses	£1,435.44		£3,539.54	
Circuit Overseer & Visiting Minister Travel Expences	£174.42		£451.61	
Assistance donation to ones at Pioneer School				
Sub-total:		1,609.86		3,991.15
Total Payments:		13,389.99		13,483.75

STATEMENT OF BALANCES

	Year 2025	Year 2025
Net receipts (payments) for year	-£5,267.99	£3,789.95
Bank and cash balances at April 1st 2025	£5,267.99	£1,478.04
Bank and cash balances at March 31st 2026	£0.00	£5,267.99

Signed



Date

9/7/26

Secretary and a trustee of the Portsoy Congregation of Jehovah's Witnesses
Inland Revenue Tax Reference No. CR 41927 0

Scottish Charity Number SC015296

	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Year
OPENING BALANCE	£ 5,267.99	£ 5,526.23	£ 5,810.39	£ 6,377.57	£ 5,518.20	£ 4,657.50	£ 6,888.13	£ -	£ -	£ -	£ -	£ -	£ 3,905.49
Total Receipts	£ 1,290.00	£ 1,455.00	£ 1,587.00	£ 90.00	£ 340.00	£ 3,360.00	£ -	£ -	£ -	£ -	£ -	£ -	£ 8,122.00
Total Expenses	£ 1,031.76	£ 1,170.84	£ 1,019.82	£ 949.37	£ 1,200.70	£ 1,129.37	£ 6,888.13	£ -	£ -	£ -	£ -	£ -	£ 13,389.99
Closing Balance	£ 5,526.23	£ 5,810.39	£ 6,377.57	£ 5,518.20	£ 4,657.50	£ 6,888.13	£ -	£ -	£ -	£ -	£ -	£ -	-£ 1,362.50
Cash Flow	£ 258.24	£ 284.16	£ 567.18	-£ 859.37	-£ 860.70	£ 2,230.63	-£ 6,888.13	£ -	£ -	£ -	£ -	£ -	-£ 5,267.99
CASH RECEIPTS	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Total
Congregation Contributions	£ 90.00	£ 190.00	£ 212.00	£ 80.00	£ 320.00	£ 170.00	£ -	£ -	£ -	£ -	£ -	£ -	£ 1,062.00
Cong. Cont. - electronic transfer	£ 1,200.00	£ 1,265.00	£ 1,375.00	£ 10.00	£ 20.00	£ 3,190.00	£ -	£ -	£ -	£ -	£ -	£ -	£ 7,060.00
Contributions from Gift Aid													£ -
Gift Aid Small Donation Scheme													£ -
													£ -
													£ -
TOTAL CASH RECEIPTS	£ 1,290.00	£ 1,455.00	£ 1,587.00	£ 90.00	£ 340.00	£ 3,360.00	£ -	£ -	£ -	£ -	£ -	£ -	£ 8,122.00
CONGREGATION EXPENCES	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Total
Donation to the W.W.W + Resolution	£ 770.00	£ 730.00	£ 852.00	£ 740.00	£ 940.00	£ 860.00	£ -	£ -	£ -	£ -	£ -	£ -	£ 4,892.00
Transfer of funds from Bank A/c to the Kingdom Hall Trust							£ 6,888.13						£ 6,888.13
Scotland 01 Circuit													£ -
GAA Resolution													£ -
Circuit Overseer AA Resolution													£ -
Kingdom Hall Operating Expenses	£ 207.34	£ 410.84	£ 167.82	£ 209.37	£ 230.70	£ 209.37	£ -	£ -	£ -	£ -	£ -	£ -	£ 1,435.44
Visiting Speaker's Expences		£ 30.00			£ 30.00	£ 60.00		£ -					£ 120.00
Circuit Overseers Expences	£ 54.42									£ -			£ 54.42
Pioneers School Travel Expences													£ -
Convention Travel Resolution													£ -
TOTAL EXPENCES	£ 1,031.76	£ 1,170.84	£ 1,019.82	£ 949.37	£ 1,200.70	£ 1,129.37	£ 6,888.13	£ -	£ -	£ -	£ -	£ -	£ 13,389.99

Trustees Meeting 1st March 2026 – 2:30pm

Trustees in attendance – Nigel Tozer, Richard Entwistle, William Stallard, Richard Brooks, Ben Pilley, Stephen Richards, James Pilley, Gordon Taylor, Ashley Gardner, Jordan Taylor, Corey Jones, Mac Baines.

Meeting opened

The trustees met to approve an appropriate person to carry out our final review of accounts. Ms Margaret Louise Entwistle, a qualified accounting technician NVQ4 has been approved to perform the review.

Meeting closed

Stephen Richards

Secretary

Portsoy Congregation of Jehovah's Witnesses

APPENDIX 3



Independent examiner's report on the accounts

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**Report to the trustees/
members of**

Portsoy Congregation of Jehovah's Witnesses

**Registered charity
number**

SC015296

**On the accounts of the
charity for the period**

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
1	April	2025	to	31	March	2026

Set out on pages

1 and 2

(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.

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.

Signed:** M L Entwistle

Date: 7th July 2026

Name: Margaret Louise Entwistle

Relevant professional qualification(s) or body (if any):	Association of Accounting Technicians NVQ4
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Address: 14 Great Eastern Road

Portessie

Buckie

AB56 1SL

*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