TRUSTEES' ANNUAL REPORT

- CHARITY: INVERNESS (HILTON) CONGREGATION OF JEHOVAH'S WITNESSES
- ANNUAL REPORT FOR YEAR ENDING 31ST MARCH 2026

- **Legal and Administration Information.**

The Inverness Hilton Congregation of Jehovah's Witnesses ("the Congregation") is an unincorporated association in Scotland and it operates on the basis of a Constitution adopted on 24th July 2007.

- Registered Charity No. SC009509.

- 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:	Matthew Fraser
Secretary:	Gerald Parker
Other Trustees:	Paolo Aley
	Simon Baraclough
	Alan Hawthorne
	Andrew Kane
	Allan Pittman
	Alistair Thorne
	Michael Todd

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 Kingdom Hall, 5 Bales Buildings, Argyle Street, Inverness, IV2 3BE.

7. At the end of the year there were 115 members.

8. **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.

9. **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.

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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.

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. 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

14. Property - the Congregation has no property. The Kingdom Hall we use is held in the name of "Inverness Dalneigh Congregation of Jehovah's Witnesses", held in trust for the Congregation by the service committee as Trustees.

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

15. **Notable Receipts and Expenses.**

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

1. The grants of £3,750.00 approved by Congregation resolutions for the charitable work of associated Charities.
2. The balance of all charity funds totalling £5,529.98 were forwarded to The Kingdom Hall Trust (registered in Scotland Charity Reg. No. SC046541) in preparation of winding up charity.

In addition, during the year, the sum of £471.07 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.

16. **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.

17. **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.

18. **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. However, in anticipation of winding up the charity no reserves are being held.

19. Approved by the Trustees of the Charity on 25th October 2026 and signed on their behalf by:

Signed 

Chairman and Trustee, on behalf of the Trustees

The Inverness Hilton Congregation of Jehovah's Witnesses

(Registered Charity No. SC 009509)

RECEIPTS & PAYMENTS FOR THE PREVIOUS TWO YEARS TO MARCH 31ST, 2024:

RECEIPTS:

(Voluntary Sources)	2024/25		2025/26	
Congregation Contributions	£2,296.09		£1,173.72	
Congregation Contributions via JW.ORG	£8,564.25		£4,153.75	
Gift Aid Contributions	£2,530.00		£1,305.00	
HMRC Gift Aid repayment	£709.62		£955.74	
Sub-total		£14,099.96		£7,588.21
(Contributions collected)				
Contributions intended for WWW	£882.04		£501.14	
Total Receipts		£14,982.00		£8,089.35

PAYMENTS:

(Direct Charitable Expenditure)	2024/25		2024/25	
Donation to WWW by resolution	£9,000.00		£3,750.00	
Balance of funds transferred to KHT (SC046541)			£5,529.98	
Sub-Total		£9,000.00		£9,279.98
(Other Expenditure)				
Kingdom Hall Operation and Maintenance	£5,000.00		£1,950.00	
Circuit & Visiting Minister Expenses	£368.34		£108.74	
Congregation Zoom Account Expenses	£62.40		£57.50	
Other – Computer Support Expenses	£30.60		£27.57	
Sub-Total		£5,461.34		£2,143.86
(Collected contributions forwarded)				
Donation to WWW by contribution	£882.04		£471.07	
Total Payments		£15,343.38		£11,894.91

STATEMENT OF BALANCES

Net receipts(expense) for the year	A	-£3,805.56	Signed on behalf of the Trustees:
Bank and cash balances at April 1, 2025	B	£4,575.71	
Bank and cash balances at March 31, 2026	C	£0.00	M. Fraser
Difference Between (B) and (C)		-£4,575.71	Date: 25th October 2026

(£770.15 difference is caused by
£770.15 outstanding payment from previous year)

Independent Examiner's Report

Independent Examiner's Report to the Trustees of Inverness (Hilton) Congregation of Jehovah's Witnesses Trust
I report on the accounts of the charity for the year ended 31st March 2026.

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. 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 Charities Accounts (Scotland) Regulations 2006. 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.

Name:
Amalia Slupek

Relevant occupation/position:
Qualifications: SVQ Accounts & Admin, Level 1, 2 & 3

Address:

Coinneach-Mhor
Mossfield
Invergordon
IV18 0PP

Date: 25/10/2026