

TRUSTEES ANNUAL REPORT

CHARITY - STORNOWAY CONGREGATION of JEHOVAH'S WITNESSES. ANNUAL REPORT FOR YEAR ENDING MARCH 31, 2026

Legal and Administrative Information

The Congregation is an unincorporated association originally registered as a religious charity, with the Inland Revenue (Scotland) on the basis of a Declaration linking its activities with its parent charity, Watch Tower Bible & Tract Society of Great Britain ("the Society") and now operates on the basis of a constitution adopted on August 2, 2007.

Registered Charity Number SC001534.

The Congregation has during the year been administered by the following Trustees, being elders of the Congregation duly appointed following the directions of the Society and still serving at the date of this report.

Chairman: Andrew Gibson

Secretary: Matthew Turver

Other Trustees: Ian Blackman and John Reddington

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. If qualified, the appointment is confirmed by the Society, representing the Governing Body of Jehovah's Witnesses.

The registered address of the Congregation is Kingdom Hall of Jehovah's Witnesses, Perceval Road North, Stornoway, Isle of Lewis, HS1 2UG. At the end of the year there were 34 congregation members.

The congregation Bank is Lloyds TSB 121 High Street. Tunbridge, Kent 1 DB. The congregation is within the Scotland Number 1 Circuit

Objects and Activities

The constitution restricts the operation of the Congregation to religious purposes and limits the use of its assets to such purposes, these being the practice and advancement of Christianity founded on the Holy Bible. The Congregation is organised on the basis of scriptural precedent and as otherwise recommended by the Society with which the Congregation is affiliated. 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 as provided for in directions from the society. 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 person 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 directions of the Society and 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 toward the cost of circuit assemblies and other conventions held during the year. Funds have also been donated to the Society to assist them in carrying out their related religious purposes.

Assets and Liabilities

At 31/3/26 The Total Cash assets of the Congregation were as follows:

Cash in Current Account equals £0

Total Assets £0

These funds are held for the purposes of financing the future activities of the Congregation, including the everyday running costs, maintenance and supplies for the holding of meetings for worship and Bible Study.

Property

The newly built Kingdom Hall at Perceval Road North, Stornoway, Isle of Lewis, HS1 2UG was occupied in September 2017. Under a new arrangement the title deeds are held and managed by a legal entity of the parent charity. The congregation had no liabilities other than normal running costs of the Kingdom Hall.

Notable Receipts and Expenses:

Of significance in the financial affairs of the Congregation was the grants of EOM approved by Congregation Resolutions for the charitable work of associated Charities were as follows: -

- £ 937.79 to the IBSA Worldwide Work fund to support the religious and humanitarian activities of our organization.

In all respects the Congregation continues to co-operate closely with the other duly constituted congregations within the Circuit and with the Society 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 using guidelines prepared by the Society. The result is announced to the congregation. Investment Policy:

"The Trustees have the power to invest in any way they see fit but having regard to the soundness of the financial institution, and our Christian principles. Any funds that may be needed in the short term will be invested on that basis.

Scottish Charity SC001534

Independent Examiner's Report to the Trustees of Stornoway congregation of Jehovah's Witnesses

Report on the accounts of the charity for the year ended 31 March 2026 which are set out on pages 1 to 2.

Respective responsibilities of trustees and examiner

The charities 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) (a) to (c) of the 2006 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

• to prepare accounts which accord with the accounting records and comply with Regulation 8 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: Phoebe Turver

Relevant professional body: Cleaner/ bookkeeper

Address: 44 Leurbost, Lochs, Isle of Lewis, HS2 9NS

Date: 27/08/2026