

Trustees' Annual Report

1. Charity: Alness Congregation of Jehovah's Witnesses
2. Annual Report for Year Ending 31st March 2025

Legal and Administrative Information

3. The Congregation is an unincorporated association originally registered as a religious charity, with Inland Revenue (Scotland) on the basis of a Declaration linking its activities with its parent charity. Watch Tower Bible & Tract Society of Britain, and now operates on the basis of a constitution adopted on 19th July 2007
4. Registered Charity No. SC 015753
5. The Congregation has during the year been administered by the following Trustees, being elders of the Congregation duly appointed pursuant to the directions of the Society 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. If qualified, the appointment is confirmed by the Society representing the Governing Body of Jehovah's Witnesses.

6. The registered address of the Congregation is Kingdom Hall, 3 Hill Street, Alness, Ross-shire, IV17 0QL
7. The Congregation's Bank is Bank of Scotland, High Street, Dingwall, Ross shire, IV15 9HL
8. At the end of the year there were 90 congregation members.
9. The Congregation is within the Scotland No 1 Circuit of Jehovah's Witnesses.

Objects and Activities

10. The Declaration 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 organized based on 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 the 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

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 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 towards the cost of circuit assemblies and other conventions held during the year. Funds have also been donated to the Society and to other duly constituted congregations to assist them in carrying out their related religious purposes.

Assets

12. At 31 March 2025 the total cash assets of the Congregation were as follows:

Cash in Deposit/savings Accounts:	£0.00
Cash in Current Accounts:	£11,730.50

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. There are no funds held, subject to restriction on their use.

Property - Kingdom Hall, 3 Hill St, Alness, IV17 0QL held in trust for the Congregation by the Service Committee as Trustees. Value: £130,000. Kingdom Hall contents. Value £40,000

Liabilities are as follows: In addition to the normal running costs of the Kingdom Hall, the congregation has no other liabilities.

Notable Receipts and Expenses:

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

- 1
 - a) The expenditure of £8,504.77 for the maintenance and operation of the Kingdom Hall.
 - b) £351.58 For Visiting Minister Expenses & Circuit Overseers Expenses
- 2 The grants of £7,140 were approved by Congregation resolutions for the charitable work of associated Charities, were as follows:
 - a) £1,800.00 to support the running costs of Pioneer Training School, Local Circuit Assemblies and Regional Conventions of Jehovah's Witnesses.
 - b) £5,340 to the Charity International Bible Students Association.

In addition, during the year, the sum of £3,335.00 was collected and sent on to the Charity, International Bible Students Association.

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:

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, using guidelines prepared by the Society. The result is announced to the congregation.

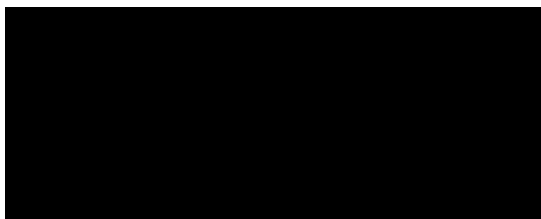
Investment Policy:

17. 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.

Reserves Policy:

18. The charity has a consistent income base, through donations from congregation members, some of which are 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 nine months working expenditure, the increased reserves being built up to provide additional funds for a refurbishment of the property.

19. Approved by the Trustees of the charity on 23rd December 2025



The Alness Congregation of Jehovah's Witnesses

Annual Receipts and Payments Account For the Year Ended March 31, 2025

Registered Charity no : SCO1573

HMRC Tax Reference : CRO1863

	2024-2025	2023-2024
RECEIPTS		
Voluntary Sources		
Congregation Electronic Contributions	£7,880.00	£9,275.00
Congregation Cash receipts	£1,838.00	£1,126.50
World Wide Work Cash receipts	£3,335.00	£1,991.01
Kingdom Hall Trust Donations	£9,091.25	£8,080.00
Tax Repayment	£2,870.16	£1,969.80
Investment income		
Bank Interest		
Other Receipts		
Proceeds from sale of assets		
Other		
Total Receipts:	£25,014.41	£22,442.31
Payments		
Direct Charitable Expenditure)		
Total Donation to IBSA/Watchtower Society	£8,675.00	£11,541.01
Resolved Donation to IBSA/Watch Tower Society	£5,340.00	£9,550.00
Cash Donation to IBSA/Watch Tower Society	£3,335.00	£1,991.01
(Associated Registered Charities)		
Other Congregations/Convention Travel Assistance		
Circuit Assembly/ Islands Funds/District Convention	£1,800.00	£2,700.00
Kingdom Hall Assistance Arrangement (IBSA)		
Global assistance arrangement		
Other Expenditure		
Kingdom Hall Operation and Maintenance	£8,255.79	£7,230.70
Circuit and Visiting Minister Expenses	£351.58	£320.37
Circuit Overseers Assistance Arrangement		
Payments for Assets		
Equipment purchased for Kingdom Hall	£248.98	£930.00
Misc. Payments		
Congregation members in need		
Total Payments:	£19,331.35	£22,722.08
Net receipts (expense) for the year	£5,683.06	-£279.77
Bank and cash balances at April 1	£6,047.44	£6,327.21
Bank and cash balances at March 31	£11,730.50	£6,047.44

Secretary for the Trustees of the Alness Congregation of Jehovah's Witnesses

OSCr

Office of the Scottish Charity Regulator

	Independent examiner's report on the accounts v2						
Report to the trustees/members of	Charity name Alness Congregation of Jehovah's Witnesses						
Registered charity number							
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	2024	to	31	03	2025
Set out on pages							(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. 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 accounts.						
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention.</p> <p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <ul style="list-style-type: none">• 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 <p>have not been met, or</p> <p>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</p>						
Signed:							
Name:							
Relevant professional qualification(s) or body (if any):							
Address:							

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose