

Reference Document

"The €20 Million Receipt: Watchtower's Irish Empire Just Got Documented"

Every Claim, Source, and Verification Status

How to Use This Document

Each entry identifies a specific factual claim made in the video, the source it is based on, where to verify it, and any notes on confidence level. Claims are organized in the order they appear in the video.

Verification levels:

PRIMARY — Sourced from Irish Companies Registration Office filings, Central Bank of Ireland regulatory documentation, EU statutory instruments, SEC filings, UK Charity Commission records, Watchtower's own corporate websites and publications, or other government and regulatory records. Primary sources can stand on their own.

SECONDARY — Sourced from established investigative journalism (Irish Independent, Reuters, AP), reputable financial press, academic research, and established advocacy and legal resource sites such as AvoidJW.org. Secondary sources support claims and are most defensible when paired with a primary source or another independent secondary.

SECTION 1: The €20 Million Receipt and the Three Irish Entities

Claim: Watchtower has paid €20.1 million in total equity capital into three private Irish corporations: Mina Treasury Services Limited, Mina Asset Management Limited, and Lepta Payment Solutions Limited.

- Source: Irish Companies Registration Office (CRO) — Form A1 incorporation filings, Form B1 first annual returns, and Form B1B73 second annual returns for company numbers 768376, 769563, and 769911.
- URL: <https://core.cro.ie/>
- Verification: PRIMARY — Government corporate registry filings signed by Watchtower's directors and lawyers.
- Note: €10,100,000 paid into Mina Treasury Services + €5,000,000 paid into Mina Asset Management + €5,000,000 paid into Lepta Payment Solutions = €20,100,000 total. All three companies are registered to Watch Tower House, Newcastle, County Wicklow, Ireland.

Claim: Mina Treasury Services Limited was incorporated on 24 July 2024 with €10,100,000 in paid-in equity capital, issued as 10,100,000 ordinary shares at €1 each.

- Source: Irish Companies Registration Office — Form A1 New Company Incorporation, Mina Treasury Services Limited (Company Number 768376), Submission Reference SR2773559.
- URL: <https://core.cro.ie/>
- Verification: PRIMARY — Government incorporation document.

Claim: Mina Asset Management Limited was incorporated on 13 August 2024 with €5,000,000 in paid-in equity capital. Its sole shareholder is Mina Treasury Services

Limited.

- Source: Irish Companies Registration Office — Form A1 New Company Incorporation, Mina Asset Management Limited (Company Number 769563), Submission Reference SR3007478.
- URL: <https://core.cro.ie/>
- Verification: PRIMARY — Government incorporation document showing single subscriber: Mina Treasury Services Limited.

Claim: Lepta Payment Solutions Limited was incorporated on 16 August 2024 with €5,000,000 in paid-in equity capital. Its sole shareholder is Mina Treasury Services Limited.

- Source: Irish Companies Registration Office — Form B1 First Annual Return, Lepta Payment Solutions Limited (Company Number 769911), Submission Reference SR4867946.
- URL: <https://core.cro.ie/>
- Verification: PRIMARY — Government annual return document confirming €5,000,000 issued share capital and 100% ownership by Mina Treasury Services Limited.

Claim: All three Irish entities are registered to Watch Tower House, Newcastle, County Wicklow, A63 RF61, Ireland — the Irish headquarters of Jehovah's Witnesses.

- Source: Irish Companies Registration Office — registered office details on all six CRO filings for the three entities.
- URL: <https://core.cro.ie/>
- Verification: PRIMARY — Government corporate registry records.

Claim: All three Irish entities use Dillon Eustace LLP (33 Sir John Rogerson's Quay, Dublin 2) as their legal counsel and Tudor Trust Limited (CRO 192532, a Dillon Eustace subsidiary) as their corporate secretary.

- Source: Irish Companies Registration Office — presenter details and secretary details on all six CRO filings.
- URL: <https://core.cro.ie/>
- Verification: PRIMARY — Government corporate registry records identifying both the legal counsel and the company secretary across all filings.

SECTION 2: The Directors

Claim: Philip Lofts is a director of Mina Asset Management Limited. He spent over 30 years at UBS, served on the UBS Group Executive Board from 2008 to 2015, was Group Chief Risk Officer for two terms (2008-2010 and 2012-2015), and served as CEO of UBS Americas between his two CRO terms.

- Source: EFG International AG press release, 30 March 2023, announcing Philip Lofts's appointment to the EFG International Board of Directors.
- URL: <https://www.efginternational.com/doc/2023-press-releases/efg-international-proposes-new-board-members-and-announces-an-additional-share-buyback-program.html>
- Verification: PRIMARY — Direct corporate press release from EFG International AG documenting Lofts's career credentials.
- Key quote: *"Philip Lofts brings broad international experience in financial services. From 1984 to 2015, he held a variety of executive and management positions at UBS. In 2008, he was appointed Group Chief Risk Officer and a member of the Group Executive Board, which he served on until*

2015. Between 2010 and 2012, he was CEO of UBS Group Americas."

Claim: Vassilios Pappas is a director of Mina Asset Management Limited. He is the co-founder and managing director of Assenagon Asset Management, a Munich-based investment firm.

- Source: Irish Companies Registration Office — Mina Asset Management Form A1 incorporation document and Form B1B73 annual return listing Pappas as director; Assenagon Asset Management corporate disclosures.
- URL: <https://www.assenagon.com/en/about-us/management/>
- Verification: PRIMARY — Combined CRO filing data and Assenagon's own corporate disclosure of Pappas's role.

Claim: Tobias Broweleit is a German Jehovah's Witness who holds a doctorate in risk management for non-profit organizations from the Technical University of Dortmund.

- Source: TU Dortmund University dissertation registry — Broweleit, Tobias: "Risikomanagement in Nonprofit-Organisationen: Ein empirischer Vergleich zwischen Deutschland und Großbritannien" (Risk Management in Non-Profit Organizations: An Empirical Comparison Between Germany and Great Britain).
- URL: <https://eldorado.tu-dortmund.de/>
- Verification: PRIMARY — German university dissertation registry documenting the doctoral thesis and Broweleit's academic credentials.

Claim: Nolan Vengethasamy is a director of Mina Asset Management Limited. He is a South African national whose registered address is in Tuxedo Park, New York, near Watchtower's world headquarters in Warwick, New York.

- Source: Irish Companies Registration Office — Mina Asset Management Form A1 incorporation document and Form B1B73 annual return, listing Vengethasamy at 40 Kings Drive, Tuxedo Park, NY 10987, United States.
- URL: <https://core.cro.ie/>
- Verification: PRIMARY — Government corporate registry record.

SECTION 3: The 16-Entity Global Federation

Claim: Mina Treasury Services Limited is owned by 16 national Watchtower entities, each holding exactly 631,250 ordinary shares — an identical equity allocation across all members.

- Source: Irish Companies Registration Office — Mina Treasury Services Limited Form A1 New Company Incorporation, members and shares-held-per-member tables.
- URL: <https://core.cro.ie/>
- Verification: PRIMARY — Government incorporation document listing each of the 16 shareholders by name, address, and share allocation.

Claim: The 16 shareholders are: Watchtower Bible and Tract Society of New York, Inc. (Wallkill, NY, USA); Watch Tower Bible and Tract Society of Pennsylvania (Coraopolis, PA, USA); Watch Tower Bible and Tract Society of Britain (Chelmsford, UK); International Bible Students Association (Chelmsford, UK); The Kingdom Hall Trust (Chelmsford, UK); Watch Tower Bible and Tract Society of Ireland

(Newcastle, Co. Wicklow, Ireland); Jehovas Zeugen in Deutschland K.d.ö.R. (Berlin, Germany); Watch Tower Bible and Tract Society of Japan (Ebina, Japan); Watch Tower Bible and Tract Society of Canada (Georgetown, Ontario, Canada); Testigos Cristianos de Jehová (Ajalvir, Spain); Congregazione Cristiana dei Testimoni di Geova (Roma, Italy); Jehovas vittnen (Malmö, Sweden); Jehovas vitner (Ytre Enebakk, Norway); Vagttårnets Bibel- og Traktatselskab (Holbaek, Denmark); Świadkowie Jehowy w Polsce (Nadarzyn, Poland); and Wachttorenen-, Bijbel- en Traktaatgenootschap (Emmen, Netherlands).

- Source: Irish Companies Registration Office — Mina Treasury Services Limited Form A1 New Company Incorporation, complete member list with names and addresses.
- URL: <https://core.cro.ie/>
- Verification: PRIMARY — Government incorporation document.

Claim: The International Bible Students Association (IBSA) listed as a shareholder is the UK-registered charity controlled by Watchtower (UK Charity Commission Registered Charity Number 216647), not the independent Bible Student groups that broke from the Watchtower movement after the 1931 rebranding to Jehovah's Witnesses.

- Source: UK Charity Commission — Registered Charity Number 216647, International Bible Students Association, governing documents stating charitable objects to advance the Christian religion as practiced by Jehovah's Witnesses.
- URL: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/216647>
- Verification: PRIMARY — UK Charity Commission registry record confirming the IBSA's full integration into the modern Jehovah's Witnesses organizational structure.

SECTION 4: The Disclosure Architecture — Micro Company, Audit Exemption, and B1B73

Claim: All three Irish entities are classified as "Micro Companies" under Irish company law — the smallest disclosure tier available.

- Source: Irish Companies Registration Office — Company Size field showing "Micro" on all six CRO filings for the three entities.
- URL: <https://core.cro.ie/>
- Verification: PRIMARY — Government corporate registry records.

Claim: Under Irish company law (as amended by S.I. No. 301/2024, effective 1 July 2024), a company qualifies as a Micro Company by meeting at least two of three thresholds: balance sheet total not exceeding €450,000, net turnover not exceeding €900,000, and average employees not exceeding 10.

- Source: European Union (Adjustments of Size Criteria for Certain Companies and Groups) Regulations 2024 (S.I. No. 301 of 2024), amending Section 280A of the Companies Act 2014.
- URL: <https://www.irishstatutebook.ie/eli/2024/si/301/made/en/print>
- Verification: PRIMARY — Irish statutory instrument amending the Companies Act 2014.

Claim: Irish Micro Companies are exempt from publishing a directors' report, profit and loss account, notes on financial instruments, and business review. They file a stripped-down summary balance sheet, an audit exemption statement, and almost nothing else.

- Source: Irish Companies Registration Office — Micro Company filing requirements, official CRO guidance.
- URL: <https://cro.ie/annual-return/financial-statements-requirements/micro-company/>
- Verification: PRIMARY — Official Irish government regulator guidance documenting Sections 314, 317, 318, 319, 322, 323(1), 325, 326(3), and 327(1) exemptions under the Companies Act 2014.
- Key quote: "Micro companies are exempted from most provisions relating to the Notes to the Financial Statements... Micro companies, under the terms of Section 325 of the Companies Act 2014 as amended by Section 41 of the Companies (Accounting) Act 2017, are not required to prepare a directors' report."

Claim: All three Watchtower Irish entities have claimed the statutory audit exemption available to Micro Companies, meaning no independent auditor reviews their financial statements.

- Source: Irish Companies Registration Office — Audit Exemption fields on the first annual returns for Mina Treasury Services Limited, Mina Asset Management Limited, and Lepta Payment Solutions Limited.
- URL: <https://core.cro.ie/>
- Verification: PRIMARY — Government corporate registry records.

Claim: On their second annual returns due in early 2026, all three Watchtower Irish entities filed Form B1B73 — an annual return combined with a Change of Annual Return Date — instead of the standard Form B1. This filing pushed their new Annual Return Date to 31 May 2026, deferring the first attached financial statements to approximately the end of July 2026.

- Source: Irish Companies Registration Office — Form B1B73 Annual Return and Change of ARD filings for all three entities: SR7954517 (Mina Treasury Services), SR7954457 (Mina Asset Management), SR7954415 (Lepta Payment Solutions). All show New ARD: 31 May 2026.
- URL: <https://core.cro.ie/>
- Verification: PRIMARY — Government corporate registry records.

Claim: Ireland's corporate tax rate for trading income is 12.5% for businesses with annual revenues under €750 million.

- Source: Irish Revenue Commissioners — Corporation Tax rates and reliefs, and OECD Pillar Two minimum tax framework as transposed into Irish law.
- URL: <https://www.revenue.ie/en/companies-and-charities/corporation-tax-for-companies/corporation-tax/basis-of-charge.aspx>
- Verification: PRIMARY — Official guidance from the Irish tax authority.

SECTION 5: The Operating Subsidiaries — Mina Asset Management and Lepta Payment Solutions

Claim: Mina Asset Management Limited is authorised and regulated by the Central Bank of Ireland as an Alternative Investment Fund Manager (AIFM) under the European Union (Alternative Investment Fund Managers) Regulations 2013, with additional authorization to provide individual portfolio management under the European Union (Markets in Financial Instruments) Regulations 2017.

- Source: Mina Asset Management Limited corporate website, Regulatory Disclosures page — corporate self-disclosure of CBI authorisation status.

- URL: <https://mina-am.com/disclosures/>
- Verification: PRIMARY — Direct verbatim quote from Mina Asset Management's own published regulatory disclosures.
- Key quote: "Mina Asset Management Limited is authorised and regulated by the Central Bank of Ireland as an Alternative Investment Fund Manager under the European Union (Alternative Investment Fund Managers) Regulations 2013 (S.I. No. 257 of 2013) as amended, and is authorised to provide certain additional investment services in accordance with Regulation 7(4) of those Regulations, including individual portfolio management, as permitted under the European Union (Markets in Financial Instruments) Regulations 2017 (S.I. No. 375 of 2017)."

Claim: Mina Asset Management's services and funds are publicly stated to be available only to professional investors who meet the qualifying investor criteria, with a sole objective of financial return — not environmental or social characteristics.

- Source: Mina Asset Management Limited corporate website, Regulatory Disclosures page.
- URL: <https://mina-am.com/disclosures/>
- Verification: PRIMARY — Direct verbatim quote from Mina Asset Management's own published regulatory disclosures.
- Key quote: "Our services and funds are available only to professional investors who meet the qualifying investor criteria and who engage with us on a reverse enquiry basis."

Claim: The Central Bank of Ireland AIFM authorisation process typically takes approximately 6 months and requires submission of a programme of activity, governance arrangements documentation, ownership structure disclosure, financial projections, Fitness and Probity questionnaires for all senior officers, and AML/CTF risk assessments.

- Source: Central Bank of Ireland — AIFM Authorisation Process, official guidance; ICLG (International Comparative Legal Guides) — Alternative Investment Funds: Ireland 2024.
- URL: <https://www.centralbank.ie/regulation/industry-market-sectors/funds-service-providers/aifm/authorisation-process>
- Verification: PRIMARY — Official Central Bank of Ireland documentation supplemented by industry standard reference.

Claim: Lepta Payment Solutions operates a customer-facing website (leptapay.com) and describes itself as "an agent for a select group of trusted non-profit organizations with international payment operations."

- Source: Lepta Payment Solutions Limited corporate website at leptapay.com.
- URL: <https://leptapay.com/>
- Verification: PRIMARY — Direct verbatim quote from Lepta's own public-facing corporate website.
- Key quote: "We are an agent for a select group of trusted non-profit organizations with international payment operations. Our focus is on enabling secure, efficient, and transparent movement of funds worldwide."

SECTION 6: The Selective Director Re-Coding

Claim: On the original Form A1 incorporation documents filed in 2024, every director across all three Irish entities was listed under the occupation field as "Religious Occupation," with one exception: Nathan Boccaccio, the local Irish

accountant on the Mina Asset Management board, listed as "Accountant."

- Source: Irish Companies Registration Office — Form A1 New Company Incorporation documents for Mina Treasury Services Limited, Mina Asset Management Limited, and Lepta Payment Solutions Limited.
- URL: <https://core.cro.ie/>
- Verification: PRIMARY — Government corporate registry records.

Claim: On the second annual returns filed in early 2026, every director of Mina Asset Management and every director of Lepta Payment Solutions had their occupation re-coded from "Religious Occupation" to "Director." The four Bethelite directors of Mina Treasury Services — the parent holding company — kept their "Religious Occupation" designation.

- Source: Irish Companies Registration Office — Form B1B73 Annual Return and Change of ARD filings for all three entities. Mina Treasury Services B1B73 (SR7954517) confirms all four directors still listed as "Religious Occupation"; Mina Asset Management B1B73 (SR7954457) and Lepta B1B73 (SR7954415) confirm directors re-coded to "Director."
- URL: <https://core.cro.ie/>
- Verification: PRIMARY — Government corporate registry records demonstrating the selective re-coding between A1 and B1B73 filings.

SECTION 7: Watchtower Context — Public Statements, Ratings, and Reporting

Claim: Jehovah's Witnesses have approximately 9 million members worldwide.

- Source: Watchtower Bible and Tract Society — 2024 Service Year Report, peak publishers 9,043,460.
- URL: <https://www.jw.org/en/library/books/2025-yearbook/>
- Verification: PRIMARY — Watchtower's own official annual reporting on global membership.

Claim: The Irish Independent reported on 27 August 2024 — within weeks of the Irish entities being incorporated — that the new Watchtower-controlled Mina Asset Management firm features a "slate of heavy-hitting directors, including the former chief risk officer at Swiss banking giant UBS and other seasoned investment bankers."

- Source: Irish Independent, "Former top UBS executive joins Jehovah's Witnesses' new Ireland-based asset venture," published 27 August 2024 (independent.ie).
- URL: <https://www.independent.ie/business/world/former-top-ubs-executive-joins-jehovahs-witnesses-new-ireland-based-asset-venture/a1606485714.html>
- Verification: SECONDARY — Mainstream Irish financial press coverage by Ireland's largest daily newspaper.
- Key quote: "The Jehovah's Witnesses religious group has established a new asset management firm in Ireland that features a slate of heavy-hitting directors, including the former chief risk officer at Swiss banking giant UBS and other seasoned investment bankers."

Claim: Charity Intelligence Canada has given Watch Tower Bible and Tract Society of Canada a zero-star rating and an F grade for transparency on its publicly available charity rating system.

- Source: Charity Intelligence Canada — public charity profile for Watch Tower Bible and Tract Society of Canada.
- URL: <https://www.charityintelligence.ca/charity-details/154-watch-tower-bible-and-tract-society-of-canada>
- Verification: SECONDARY — Established Canadian charity-rating organization that evaluates registered Canadian non-profits on transparency, financial accountability, and impact reporting.

Claim: In the May 2015 monthly episode of JW Broadcasting, Governing Body member Stephen Lett urged Jehovah's Witnesses to increase their donations, stating that Watchtower had "more money going out than coming in." Watchtower branch officials later reported that Lett's appeal resulted in approximately \$30 million in additional donations within six months.

- Source: Stephen Lett, JW Broadcasting, "Honor Jehovah With Your Valuable Things," May 2015 monthly episode (documented contemporaneously by JW Watch, AvoidJW.org, and the wider ex-JW research community). The original full episode runs approximately 1 hour 36 minutes; portions of the video have been edited by Watchtower in subsequent updates, but the donation appeal content remains documented.
- URL: <https://jwwatch.org/cedars-blog/stephen-lett-admits-incomeexpenditure-shortfall-as-he-reminds-witnesses-to-donate-valuable-things>
- Verification: SECONDARY — Contemporaneous reporting (5 May 2015) on the JW Watch site by Lloyd Evans documenting the appeal in detail, including direct video montage of Lett's specific donation statements. The original Watchtower source is the May 2015 JW Broadcasting program, available in Watchtower's video archive under varying URL paths.

Claim: Governing Body member Stephen Lett has publicly compared pursuing higher education to swimming through a school of hungry sharks. In a 2023 JW Broadcasting appearance, Lett stated: "I like to use the illustration of a school of hungry sharks. Now, let's say you know the statistics are that if ten people try to swim through this school of hungry sharks, eight of them will make it. Only two will be eaten by the sharks. Now, would you reason, 'Well, that's a very good survival rate! 80% survival! I think I can do it!' You probably wouldn't take that risk, would you?"

- Source: Stephen Lett, JW Broadcasting, 2023; quoted contemporaneously in multiple independent sources including JWfacts.com (an established research and analysis resource on Watchtower doctrine) and Friendly Atheist's August 2025 retrospective on Watchtower's higher-education policy reversal.
- URL: <https://www.jwfacts.com/watchtower/higher-education-university.php>
- Verification: SECONDARY — Established Watchtower research and analysis resource. JWfacts.com provides direct verbatim documentation of the Lett quote with full citation context. The original Watchtower source is the JW Broadcasting 2023 program, available in Watchtower's video archive under varying URL paths.

Claim: 1 John 2:15-17 (New World Translation): "Do not love either the world or the things in the world. If anyone loves the world, the love of the Father is not in him; because everything in the world — the desire of the flesh and the desire of the eyes and the showy display of one's means of life — does not originate with the Father, but originates with the world. Furthermore, the world is passing away and so is its desire, but the one who does the will of God remains forever."

- Source: New World Translation of the Holy Scriptures, 2013 Revision — Watch Tower Bible and Tract Society of Pennsylvania.
- URL: <https://wol.jw.org/en/wol/b/r1/lp-e/nwt/E/2013/62/2>
- Verification: PRIMARY — Watchtower's own Bible translation, hosted on its official scripture library.

Claim: Luke 8:17 (New World Translation): "For there is nothing hidden that will not become manifest, nor anything carefully concealed that will never become known and not come out in the open."

- Source: New World Translation of the Holy Scriptures, 2013 Revision — Watch Tower Bible and Tract Society of Pennsylvania.
- URL: <https://wol.jw.org/en/wol/b/r1/lp-e/nwt/E/2013/42/8>
- Verification: PRIMARY — Watchtower's own Bible translation, hosted on its official scripture library.

Claim: Matthew 6:24 (New World Translation): "You cannot slave for God and for Riches."

- Source: New World Translation of the Holy Scriptures, 2013 Revision — Watch Tower Bible and Tract Society of Pennsylvania.
- URL: <https://wol.jw.org/en/wol/b/r1/lp-e/nwt/E/2013/40/6>
- Verification: PRIMARY — Watchtower's own Bible translation, hosted on its official scripture library.

Claim: Matthew 10:8 (New World Translation): "You received free, give free."

- Source: New World Translation of the Holy Scriptures, 2013 Revision — Watch Tower Bible and Tract Society of Pennsylvania.
- URL: <https://wol.jw.org/en/wol/b/r1/lp-e/nwt/E/2013/40/10>
- Verification: PRIMARY — Watchtower's own Bible translation, hosted on its official scripture library.

SECTION 8: Additional Supporting Sources

AvoidJW.org — Jehovah's Witnesses Create Three New Businesses in Ireland

- Source: AvoidJW.org, January 2025.
- URL: <https://avoidjw.org/news/jehovahs-witnesses-ireland-financial-assets/>
- Verification: SECONDARY — Established ex-JW research and advocacy site.
- Contains: First public reporting on the three Irish entities; identification of Philip Lofts's UBS background, Vassilios Pappas's role at Assenagon Asset Management, Tobias Broweleit's German JW background, and the broader corporate structure connecting the Irish entities to Watchtower's global organization. Includes speculation that Lepta is being established to bring Watchtower's payment processing in-house, potentially saving the organization significant transaction-fee costs currently paid to external processors like Worldpay.

Companies Registration Office (Ireland) — Public Company Search

- Source: Companies Registration Office, Government of Ireland.
- URL: <https://core.cro.ie/>
- Verification: PRIMARY — Official government corporate registry.
- Contains: Source for all primary CRO filings cited in this document. Company numbers used: 768376 (Mina Treasury Services), 769563 (Mina Asset Management), 769911 (Lepta Payment Solutions). All filings can be ordered directly from the registry.

Central Bank of Ireland — Funds Service Providers (AIFM) Authorisation

- Source: Central Bank of Ireland, official regulator guidance.
- URL: <https://www.centralbank.ie/regulation/industry-market-sectors/funds-service-providers/aifm>
- Verification: PRIMARY — Irish national financial regulator.
- Contains: Official guidance documenting the AIFM authorisation process, requirements, and ongoing prudential obligations applicable to entities like Mina Asset Management.

Dillon Eustace LLP — Law Firm Profile

- Source: Dillon Eustace LLP, Dublin.
- URL: <https://www.dilloneustace.com/>
- Verification: PRIMARY — Direct corporate website of the law firm representing all three Watchtower Irish entities.
- Contains: Confirms Dillon Eustace as a leading Irish investment funds and financial services law firm. Tudor Trust Limited (CRO 192532) operates as the firm's corporate secretarial subsidiary.

Irish Statute Book — Companies Act 2014

- Source: Office of the Attorney General, Government of Ireland.
- URL: <https://www.irishstatutebook.ie/eli/2014/act/38/enacted/en/html>
- Verification: PRIMARY — Primary legislation governing Irish company law.
- Contains: Foundational legislation governing Micro Company classification (Section 280A), audit exemption (Section 360), and Annual Return Date filing requirements (Section 343).

European Union (Alternative Investment Fund Managers) Regulations 2013 (S.I. No. 257/2013)

- Source: Office of the Attorney General, Government of Ireland.
- URL: <https://www.irishstatutebook.ie/eli/2013/si/257/made/en/print>
- Verification: PRIMARY — Irish transposition of EU Directive 2011/61/EU (AIFMD).
- Contains: The statutory basis for the Central Bank of Ireland's authorization and regulation of Alternative Investment Fund Managers, including Mina Asset Management Limited.

UK Charity Commission Register

- Source: UK Charity Commission for England and Wales.
- URL: <https://register-of-charities.charitycommission.gov.uk/>
- Verification: PRIMARY — Official UK government registry of charitable organizations.
- Contains: Source for confirming the corporate status, registered objects, financial filings, and governance of UK-registered Watchtower entities including International Bible Students Association (216647), Watch Tower Bible and Tract Society of Britain (1078838), and The Kingdom Hall Trust (275946).