

Scientology International Reserves Trust
Saint Hill Manor
East Grinstead, West Sussex
England RH19-4JY
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Part II, Question 1 Statement of Activities

organizations, but only if such financial assistance is used exclusively for the purposes of the Scientology religion and expenditure responsibility is exercised with respect to the funds provided. This means that (1) each recipient must request such financial assistance by a written grant request that specifies the purpose of the assistance, which purpose must be described in section 501(c)(3); (2) SIRT's Trustees approve the grant request as in furtherance of its religious purpose; (3) each recipient agrees to provide and does provide periodic financial and program reports establishing that the funds were expended exclusively for the purposes granted; and (4) each recipient agrees to return any funds remaining once the approved purpose has been accomplished.

Over the years SIRT has provided financial assistance primarily to Scientology churches to enable them to acquire new or renovate existing church facilities, to defray operating costs in times of financial stress, and to defend them and their staff from unfounded and illegal attacks prompted by their status as Scientologists. The recipients of SIRT's grants and outstanding loans (all interest-free) and amounts thereof for the preceding three years and current year are listed in Part IV, below. As shown, SIRT has provided funding to acquire or renovate church premises in Canada, Germany, England and Australia. It has also made interest-free loans to various Scientology organizations throughout the world. SIRT also has made numerous grants to support the operations of and to defend Scientology churches.

SIRT does not have any staff. Its administrative functions are conducted for a fee by SOR Services Limited, a wholly-owned subsidiary of SIRT that performs administrative, bookkeeping and banking services for SIRT and two other non-U.S. Scientology trusts, Flag Ship Trust and Trust for Scientologists, and several non-U.S. Scientology churches. The staff of SOR Services averages five individuals. SOR Services distributes any profits it realizes to SIRT in the form of dividends.

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Part II, Question 4, Trustees

The trustees of SIRT receive no compensation for their services as such. Each is a staff member of another Scientology-related entity. SIRT has no officers or directors.

SIRT's trustees are as follows:

Carl Heldt
c/o Store Kongensgade 55
Copenhagen, Denmark

Maureen Brigatti
Abraham De Veerstad 4
Willemstad, Curacao
Netherlands Antilles

Helen Wehl
Abraham De Veerstad 4
Willemstad, Curacao
Netherlands Antilles

Part II, Question 5, Relationship With Other Organizations

As discussed in the response to Part II, Question 1, SIRT is part of the international ecclesiastical hierarchy of the Scientology religion and therefore is related to all Scientology organizations. It is an integrated auxiliary of CSI, and as a Scientology reserves entity, SIRT's financial affairs are directly supervised by CSI's Central Reserves Committee. In this capacity, CSI authorizes all expenditures of SIRT's funds to ensure they forward specific goals of the Scientology religion. SIRT also controls SOR Services, its wholly-owned subsidiary.

Each of its trustees, Carl Heldt, Maureen Brigatti and Helen Wehl also serve as trustees of Flag Ship Trust and Trust For Scientologists. Carl Heldt and Maureen Brigatti also serve as board members of Foundation Church of Scientology Flag Ship Service Organization and of International Association of Scientologists. Carl Heldt also serves as a trustee of International Publications Trust and as a board member of New Era Publications International, Aps.