

## **S-27b & S-42b KHT Appendix**

### **Instructions for congregations and Kingdom Hall Operating Committees (KHOC) operating as branches of The Kingdom Hall Trust**

This is to be read in conjunction with *Instructions for Congregation Accounting (S-27b)* and *Instructions for Kingdom Hall Operating Committee Accounting (S-42b)*. The appendix paragraphs do not replace the corresponding paragraphs in S-27b or S-42b, but rather they adjust some of the instructions found in those paragraphs. Any paragraphs in the S-27b or S-42b not listed in the box below are not adjusted and are fully applicable to the congregation or KHOC.

<b>S-27b Paragraph</b>	<b>S-42b Paragraph</b>	<b>Relevant Appendix Paragraph(s)</b>
3-6	3-6	A
9-10	n/a	B
15	n/a	C
16	n/a	D-G
18	n/a	H
27	n/a	I
31-33	14; 18-20	I-M
34-36	n/a	N
39-40	24-25	O-Q
59	41	R
60	42	S
(No corresponding paragraph)	(No corresponding paragraph)	T

## PRIMARY ACCOUNT

- A. The congregation does not operate a bank account. All receipts and payments will be processed through the bank account of The Kingdom Hall Trust (KHT). Therefore, references in S-27b and S-42b to the *Primary Account*, relate to an account held by KHT for the congregation. A statement of this account will be sent to the congregation each month. This statement, referred to as *Funds held with the Branch*, will serve as your bank statement. If the congregation is the Kingdom Hall contact congregation an account for the KHOC should be requested by contacting the Accounting Department.

## FUNDS KEPT WITH THE BRANCH OFFICE

- B. This is not applicable to the congregation because all congregation funds are already kept by the branch.

## CHEQUE DONATIONS

- C. If an individual wants to donate to the congregation by cheque, this should be made payable to *The Kingdom Hall Trust*. Record the receipt on a separate S-24 and then post the cheque to the branch showing the congregation number on the back of the cheque. We will deposit this at the bank and credit your congregation account.

## GIFT AID

- D. Congregations which are branches of KHT can benefit from use of the *Gift Aid Small Donations Scheme* (GASDS). **All** contribution boxes qualify to be included in this scheme. Although Gift Aid information is being collected, the congregation does not report this information to HMRC.

<b>TRANSACTION RECORD</b>	
<b>Select type:</b>	<b>Date:</b> <u>01/09/2019</u>
<input checked="" type="checkbox"/> Contribution	<input type="checkbox"/> Payment
<input type="checkbox"/> Cash Box Deposit	<input type="checkbox"/> Cash Advance
Contributions—Worldwide Work	<u>£110.00</u>
Contributions—Local Congregation Expenses	<u>£15.00</u>
<u>Branch Construction</u>	<u>£23.00</u>
<hr/>	
<u>Gift aid on small donations: £98.00</u> <u>£20 x 3; £10 x 3; £5 x 1; £1 x 3</u>	<b>TOTAL:</b> <u>£148.00</u>
<u>A Servant</u> <u>A Servant</u>	<u>A Brother</u> <u>A Brother</u>
<small>(Completed by—Sign and print name)</small>	<small>(Verified by—Sign and print name)</small>
S-24-E 9/19	

**ACCOUNTS SHEET**

Anytown Central

(Congregation or circuit)

(City)

(Province or state)

September

(Month)

2019

(Year)

DATE	TRANSACTION DESCRIPTION	TC	RECEIPTS		PRIMARY ACCOUNT		OTHER:	
			IN	OUT	IN	OUT	IN	OUT
1	Contributions - Worldwide Work	W	110.00					
	Contributions - Congregation	C	15.00					
	Contributions - Branch Relocation	B	23.00					
	Contributions banked	D		148.00	148.00			

E. At the end of each tax year the Accounting Department will contact the congregation to request the total amount of GASDS donations collected during the year. Keeping a list of GASDS amounts received will assist the congregation in providing this figure.

**CASH DONATIONS**

F. The secretary enters the details after each meeting from the duplicate *Transaction Record (S-24)* onto jw.org Transfer Funds under the section *Contribution Boxes in Congregation*. Please note the total collected from all boxes, should be entered as “Local Kingdom Hall Maintenance” in the below form.

**Total amount collected from all contribution boxes**

Donations	Amount
Local Kingdom Hall Maintenance	<input type="text"/>

G. Although the accounts servant may be given the ‘Transfer Congregation Funds’ role on jw.org to enter donations from congregation funds, he must not enter the information from the S-24.

H. The accounts servant deposits the cash at a PayPoint terminal every week. See instructions on the PayPoint letter (KHT 3.2 PAYP).

**MAKING PAYMENTS**

I. Instead of electronic or cheque payments, the congregation should submit a *Payment Request*. Instead of arranging electronic funds withdrawals (Direct Debits) with suppliers, the congregation must submit a monthly *Payment Request*. A *Payment Request* is a Microsoft Excel file provided by the Accounting Department, who will initiate electronic payment.

J. A *Payment Request* should be prepared by the accounts servant but must be sent by one of the brothers approved to make payments (see paragraph 5 in S-27b and S-42b) to the Accounting Department from a jwpub inbox. *Payment requests* will only be processed and accepted when the Excel file is sent with supporting documentation. The file must not be converted to another format. Please ensure you carefully check the bank details supplied as misdirected payments will not be recovered. Please see the *Payment Request* form for instructions. (KHT 3.3 PREQ). The accounts servant should print a copy of the *Payment Request* and supporting documentation to file with the monthly accounting records.

- K. Some payments will be made by the branch on the congregation's behalf, without the need for a *Payment Request*. For example, payments to a utility supplier under a centrally billed contract or items purchased via the branch. The accounts servant should enter such payments on the Primary Account column of the *Accounts Sheet (S-26)*. You will receive a remittance advice to support such payments. These will be shown on the *Funds held with the Branch* statement.
- L. The Purchasing Department will inform the congregation separately if they become part of a centralised billing arrangement. Therefore, the congregation should continue to submit a *Payment Request* for any invoices it receives.
- M. To request a monthly donation to your KHOC, the coordinator or secretary should send a message to the Accounting Department from a jwpub account telling us the name of the lead congregation in your Kingdom Hall complex, the monthly amount and the commencement date. The donations will be allocated to the primary account of the KHOC.
- N. Cash collected from contribution boxes must not be used to make reimbursements. (Please note this supersedes the option given in S-27b). All cash must be deposited so that the branch has a clear audit trail of donations received. When cash is needed to pay for a small congregation expense a brother should pay for the approved expense, using his personal cash and then should be reimbursed by means of a *Payment Request*.

## MONTHLY STATEMENTS

- O. The congregation will receive the following statements from the branch each month, which should be forwarded immediately to the accounts servant. These should be printed and kept with the accounting records.
- P. **Cash Receipts Account** – This is a statement of the cash collected and deposited during the month. This should agree with the activity and the closing balance of the *RECEIPTS* column of the S-26.

If all entries and deposits have been made within the month, the balance will be zero. If there is a balance at the time the statement is generated this will be for one of the following reasons:

- i. Cash was still to be deposited at PayPoint. Ensure the cash has since been deposited.
- ii. The information from the duplicate S-24 has not been entered on jw.org. Enter any missing S-24s.

Any differences should be reconciled each month. Differences should not be allowed to build up from one month to another.

- Q. **Funds held with the Branch** – This replaces the monthly bank statement of the congregation's Primary Account. Use the "Bank Reconciliation" section on page 2 of the S-26 to reconcile any differences.

## ACCOUNTING RECORDS

- R. The congregation should keep copies of their Accounting Records for 6 years.

## AUDITING

- S. During the quarterly audit, in addition to items already listed on the *Congregation Accounts Audit Report (S-25b)*, the auditor should check that the information from the S-24 is entered weekly onto jw.org.

## BUSINESS CORRESPONDENCE

- T. Occasionally the congregation may need to write a formal letter to a business, such as when arranging to rent a coach or hiring a venue for the memorial. Since the congregation is writing as a branch of KHT, your letterhead should be in the following format and include this information in the footer:

*A branch of The Kingdom Hall Trust. Registered Office: 1 Kingdom Way, West Hanningfield, Chelmsford, Essex, CM2 8FW. A company limited by guarantee registered in England No. 355443. Charity Registration for England and Wales No. 275946. Charity Registration for Scotland No. SC046541*

<p style="text-align: center;">--CONGREGATION NAME-- --CONTACT ADDRESS/TELEPHONE/EMAIL--</p> <p style="text-align: center;"><i>LETTER TEXT</i></p> <p style="text-align: center;"><small><i>A branch of The Kingdom Hall Trust. Registered Office: 1 Kingdom Way, West Hanningfield, Chelmsford, Essex, CM2 8FW. A company limited by guarantee registered in England No. 355443. Charity Registration for England and Wales No. 275946. Charity Registration for Scotland No. SC046541</i></small></p>
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You may choose the layout of the letter according to the preference of the congregation, but you must not change the wording of the footer.