

THE KINGDOM HALL TRUST

1 KINGDOM WAY, WEST HANNINGFIELD, CHELMSFORD CM28FW

Telephone 020 8906 2211

TAG June 24, 2020

Crook (4929)

Re: Instructions for Merging with The Kingdom Hall Trust

Dear Brothers:

We are pleased to acknowledge receipt of your congregation's decision to merge with *The Kingdom Hall Trust* (KHT). Your congregation will merge with KHT on **August 1, 2020**. The branch will register the merger with the Charity Commission on your behalf. The following instructions explain what needs to be done to cease the secular operation of the congregation as a charity. If a Kingdom Hall Operating Committee (KHOC) is linked to the congregation, this direction also applies to the bank account used by the committee. Please share this information with the accounts servant and the members of the KHOC.

1. Complete the enclosed questionnaire *Current Financial Matters of the Congregation* (KHT 2.2 DATA) and send it to the Accounting Department via jw.org.
2. If your congregation holds title to the Kingdom Hall please complete the forms that the Legal Department will send you.
3. As of **August 1, 2020**, all financial activity should be carried out as part of KHT. Direction on how to process receipts and payments will follow soon. Please note the following:

Before **August 1, 2020**:

- a) Ask those who donate directly to the congregation bank account to cancel their standing orders. Encourage them to set up a recurring donation on donate.jw.org.
- b) Cash contributions collected at meetings held in **June/July** should be deposited in the congregation bank account.
- c) Please do not issue any new cheques that will clear after **August 1, 2020**.
- d) Ensure that any direct debits and standing order payments to suppliers and the KHOC account have been cancelled, except those used to remit funds to Watch Tower and IBSA.

From **August 1, 2020**:

- e) Payments should not be made from the congregation bank account.
 - f) Follow the instructions (contained in separate letter to follow) to pay all expenses through KHT, including invoices that were previously paid by direct debit such as utility bills.
 - g) All existing resolutions will need to be renewed following the merger with *The Kingdom Hall Trust* (KHT). This includes donations to the KHOC.
4. Investigate any un-cleared cheque payments. They should be reversed in the congregation's accounts if they will not be presented, or are more than six months old.

Registered Office: 1 Kingdom Way, West Hanningfield, Chelmsford CM2 8FW

A Company limited by guarantee registered in England No. 355443.

Charity Registration for England and Wales: 275946

Charity Registration for Scotland: SC046541

5. Remit donations collected at meetings for the worldwide work during **June/July** to the branch using jw.org transfer funds. These will be part of the final Direct Debit to the branch.
6. Until your existing bank account is closed, please use one *Accounts Sheet* (S-26) to record transactions pertaining to your existing bank account, while recording your financial activity as a branch of KHT on a separate S-26. You will need to combine the totals from both S-26 forms to produce a single *Monthly Congregation Accounts Report* (S-30) or *Monthly Kingdom Hall Operating Committee Accounts Report* (S-44).
7. If applicable, submit your final Gift Aid claim, up to the last day before you merge with KHT. Likely, the last deposit to the congregation bank account will be a Gift Aid repayment from HMRC.
8. Write a cheque for the remaining balance of congregation funds payable to *The Kingdom Hall Trust*. This should be the last transaction on the bank account. Send this to the branch with a covering letter informing us that this is the balance of your congregation funds.
9. With all receipts and payments made, close the bank account.
10. Prepare Annual Accounts for the congregation up to the merger date.
11. Send a copy of your final *Accounts Sheet* (S-26), *Monthly Congregation Financial Report* (S-30) and closing bank statement showing a nil balance to the branch.
12. Having completed the tasks noted above, the elders should meet together to confirm the dissolution of the charity and that all financial matters have been completed (KHT 2.3 FMIN). Email a copy of the signed minutes to the Accounting Department. Please save a copy of the attached KHT 2.3 FMIN before this letter is deleted from your mailbox. The congregation will need to keep these records and the business minutes for a period of six years.

It is important that the body of elders follow through on the above matters carefully. These represent legal requirements that must be followed. Please receive our warm Christian love and greetings.

Your brothers,

The Kingdom Hall Trust

Attachments (2)

c: Mr Stephen Clark
North Field Representative