

# THE KINGDOM HALL TRUST

IBSA HOUSE, THE RIDGEWAY, LONDON NW7 1RN

*Telephone 020 8906 2211*

TAA:TAD November 8, 2019

TO SELECTED CONGREGATIONS

Re: Proposal to Merge the Congregation Charity into The Kingdom Hall Trust

Dear Brothers:

It is an exciting time to be part of Jehovah's Organization. Recently, we have seen many changes. For example, we have benefitted spiritually from the improved quality of teaching at our weekly meetings and annual conventions. Many organizational procedures are also being simplified to keep our focus on the preaching and disciple-making work.

Currently, your congregation is a separate entity, and in most cases a registered charity. Caring for a charity brings with it a level of administrative responsibility: including submitting Annual Returns, claiming Gift Aid as well as holding regular business meetings. In most cases, our congregation secretaries have taken on all of this responsibility and we appreciate their diligent work over the years.

Charities are regulated by an independent organization called the Charity Commission. The Charity Commission "*...encourages charities and trustees to look regularly and imaginatively at what more they can achieve for their charity's beneficiaries by working with others*". It states that "*...some charities may decide that merging with other charities is the best way of meeting their current and future beneficiaries' needs.*" Moreover, the Charity Commission's website highlights the advantages of merging charities, since the merged charities would share one charity number, only one set of statutory accounts, and only a single trustees' annual report would be required. This is in harmony with our desire to simplify how congregations in our branch territory are structured legally.

We are now proposing that congregations throughout our branch territory be dissolved as charities and merge with a legal entity called The Kingdom Hall Trust, hereafter referred to as 'KHT'. KHT is an incorporated charity that has been used for many years to hold title to Kingdom Halls. This proposal has been reviewed by an independent legal expert in the field of charity law and has the approval of the Charity Commission.

With this proposal, congregations will continue to hold meetings and arrange field ministry as normal. The local elders will continue to oversee all the spiritual activity of the congregation as they have always done. However, legally your congregation would no longer be an independent charity. Instead, it would become a branch of KHT. This means that elders would no longer serve as charity trustees although they would look after certain congregation financial matters delegated to them by KHT, such as maintaining accounting records and requesting payments.

The principal benefit of this new arrangement is simplicity. Merging congregations with KHT means that thousands of elders will have reduced administrative responsibilities. This would enable elders to give more attention to taking the lead in the evangelizing work and to shepherding.

Because KHT is a legal entity with the same charitable aims and objectives as your local congregation, funds collected for the Worldwide Work, Kingdom Hall and Assembly Hall Construction or local expenses

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*Charity Registration for England and Wales: 275946*

*Charity Registration for Scotland: SC046541*

would continue to be used for these purposes. However, because elders would no longer serve as trustees, your local donations would be administered by KHT as part of its general funds. This could mean that the Trustees decide to use your donations to support the Kingdom work elsewhere in our branch territory and throughout the world to meet the needs of our brothers and sisters. This is in harmony with the equalizing explained at 2 Corinthians 8:14 “... *that by means of an equalizing, your surplus at the present time might offset their need, so that their surplus might also offset your deficiency, that there may be an equalizing*”.

Donations for local expenses may be made by means of the contribution box and donate.jw.org. These will be allocated to the congregation's account held centrally by KHT. KHT will claim Gift Aid where appropriate. As regards payments, congregation elders will request that KHT make payments from the congregation's account. These will be processed on a weekly basis. KHT will provide a monthly report of your congregation's receipts and payments.

The new arrangement also means that your congregation would no longer own its Kingdom Hall. Each congregation that agrees to the proposal would donate its funds and any property it owns, to KHT. KHT would then have an obligation to ensure that Kingdom Halls continue to be available for your worship. Of course, each congregation would continue to be responsible for cleaning, maintenance and general upkeep which we are all happy to carry out in appreciation for our place of worship.

Your charity is now being invited to take part in this process and merge with The Kingdom Hall Trust. Next week a resolution will be put to all baptized members of your congregation so that you can decide whether or not to go along with this proposal.

Please consider prayerfully this proposal. If you have additional questions please feel free to ask one of your elders.

Your brothers,

*The Kingdom Hall Trust*

# THE KINGDOM HALL TRUST

IBSA HOUSE, THE RIDGEWAY, LONDON NW7 1RN

Telephone 020 8906 2211

TSG [REDACTED]

TO THE BODY OF ELDERS OF SELECTED CONGREGATIONS

Re: Merging Congregations with The Kingdom Hall Trust

Dear Brothers:

The “faithful and discreet slave” has the responsibility to care for the preaching work as well as the master’s belongings, including material assets. (Matt. 24:45-47) One way the Governing Body seeks to fulfil this responsibility is by simplifying organisational operations wherever possible.

At present, each congregation is a separate legal entity and in most cases also a registered charity. This involves additional work to prepare annual reports and submissions to the Charity Commission, to hold regular business meetings, and further work to benefit from Gift Aid on donations. The Governing Body has therefore approved merging congregations in Britain into one entity—*The Kingdom Hall Trust*. This will result in each congregation becoming a *branch* of this national charity. Your congregation has now been scheduled to participate in this scheme.

The attached letter TAA:TAD November 8, 2019, (KHT 1.2) discussing the above points should be read to the congregation at the end of the Christian Life and Ministry Meeting during the week of [REDACTED] While you should not cancel scheduled meeting parts, please adjust the timings to read the letter. Following the reading of the letter, please inform the congregation that a resolution will be presented at the following week’s meeting. The enclosed FAQs have been provided to assist elders to answer questions that publishers may ask. We encourage the elders to speak positively of the proposal and help publishers understand the changes being proposed.

The body of elders should meet briefly to discuss the proposal. Please find enclosed an example minute for this meeting and a resolution to present to the congregation. If your congregation is a registered charity, please complete the resolution for congregations registered as charities. For all other congregations, please use the resolution for non-registered charities. If the congregation agrees to the merger, please send signed copies of these for the attention of the Accounting Department using [jw.org](http://jw.org). We will then provide you with further instructions on how to proceed. Any questions relating to this matter should be addressed by letter via your congregation [jw.org](http://jw.org) inbox to the Accounting Department. We appreciate your cooperation with this request.

We pray that Jehovah may bless this arrangement and take this opportunity to convey our warm Christian love and greetings.

Your brothers,



Attachments (4)

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## INFORMATION RELATING TO THE MERGER WITH THE KINGDOM HALL TRUST

### **How will the merger affect the congregation?**

The congregation will no longer be an independent registered charity. It will become a branch of *The Kingdom Hall Trust* (KHT) - a national charity used by Jehovah's Witnesses in Britain.

### **Will there be any changes to the format of our weekly meetings or congregation activity?**

KHT will not have any responsibility over the spiritual activity of congregations such as the content of meetings or the preaching work of Jehovah's Witnesses as individuals.

### **Why is this merger being suggested?**

Elders, whose primary responsibility in the congregation is one of spiritual oversight, have the additional responsibility of serving as Trustees. This involves additional work to prepare annual reports and submissions to the Charity Commission, hold regular business meetings and administer Gift Aid donations. Merging with KHT will relieve the elders of much of this non-spiritual work and enable them to focus even more closely on caring for the spiritual needs of the congregation. The Charity Commission itself "encourages charities and trustees to look regularly and imaginatively at what more they can achieve for their charity's beneficiaries by working with others. Some charities may decide that merging with other charities is the best way of meeting their current and future beneficiaries' needs." Moreover, the Charity Commission's website highlights the advantages of merging charities, since then the merged charities would share one charity number, only one set of statutory accounts, and a single trustees' annual report would be required.

### **Will merging with KHT mean the Elders are no longer accountable?**

No. Elders are responsible and trustworthy men appointed to take the lead in the congregation. While they will no longer serve as Trustees of a Charity, they continue to be accountable for following theocratic direction and instructions on spiritual matters. They will also have delegated powers from KHT to care for certain financial and regulatory matters and will receive direction accordingly.

### **Why is our congregation being invited to merge and not others?**

Your congregation is being invited now as a part of a staged roll-out. In time all congregations will be invited to merge with KHT and enjoy the benefits of the merger.

### **When will the merger take place?**

As soon as KHT receives confirmation by Resolution that the congregation has agreed to the merger, instructions will be sent outlining what needs to be done. We hope to complete the merger within a period of weeks.

### **What will happen to the donations I make?**

Donations made to the Worldwide Work, Branch Relocation Project, Kingdom Hall and Assembly Hall Construction will continue to be used for these purposes. Donations made for congregation expenses will be collected by KHT and used to pay your local expenses. A one-off or a recurring donation to benefit your congregation can be set up using the [donate.jw.org](http://donate.jw.org) website. This enables you to easily adjust the amount, frequency and Gift Aid status of your donations. The congregation will receive a statement showing the amount received.

### **Will Gift Aid be claimed on my donations?**

If you check the Gift Aid declaration when making a donation on [donate.jw.org](http://donate.jw.org) Gift Aid will be claimed on the donation. Both the donated amount and any Gift Aid will be credited to the congregation account.

### **Who will control the funds of our local congregation?**

The Trustees of KHT will ultimately control the funds of the congregation. However, the local elders will have certain delegated authority from KHT in relation to congregation accounting, such as maintaining accounting records and requesting payments. Therefore the capacity of the congregation to operate and spend appropriate funds when needed will not be impeded.

### **Does this mean the congregation will no longer need to keep its own accounts?**

The congregation still needs to maintain the *Account Sheet* (S-26) and prepare the *Monthly Accounts Report* (S-30) on a monthly basis and conduct a quarterly audit. The congregation no longer has to prepare annual financial statements.

### **What will happen to all our existing utility and service contracts?**

Initially you will cancel the direct debit for these suppliers and submit a payment request to KHT for each invoice. In future KHT will negotiate many of these services, pay for them centrally and charge relevant costs to each congregation or Kingdom Hall Operating Committee.

**How will the Kingdom Hall Operating Committee fit in to this arrangement?**

Where the KHOC is linked to a congregation that merges with KHT, it will no longer have a bank account. Rather a separate account will be opened by KHT to receive donations and pay the expenses of the Operating Committee.

**Will merging with KHT mean the congregation no longer needs to care for Kingdom Hall maintenance?**

No. The congregation is still responsible for cleaning and maintaining the Kingdom Hall.

THE [INSERT NAME] CONGREGATION OF JEHOVAH'S WITNESSES:

[INSERT ADDRESS 1, ADDRESS 2, TOWN/CITY, POSTCODE]

MINUTES OF MEETING OF THE CHARITY TRUSTEES

HELD ON: [insert date]
AT: [insert address meeting location]
IN ATTENDANCE: CHAIRMAN [Coordinator's name]
SECRETARY [Congregation secretary's name]
[Names of other elders in attendance]

Following correspondence with The Kingdom Hall Trust, charity registration number 275946, regarding a proposed dissolution of the charity known as [insert congregation name] congregation of Jehovah's Witnesses and merger of the charity known as [insert congregation name] congregation of Jehovah's Witnesses with The Kingdom Hall Trust, the Trustees have considered and agreed to the merger proposal. The trustees are satisfied that the proposed merger is in the mutual interests of both charities and that The Kingdom Hall Trust has similar/substantially similar charitable purposes to the congregation. In accepting the merger, the Trustees recommend that the assets of the congregation are transferred to The Kingdom Hall Trust which has similar objectives to the existing congregation. This recommendation is made pursuant to Article 10 of the Memorandum of Constitution.

A letter regarding the merger is to be read to the congregation on [insert date of next midweek meeting], and the following week a resolution will be presented to the congregation.

IT WAS HEREBY AGREED that a final meeting of the Trustees will be held to confirm that all matters relating to the merger of the congregation will have been finalised.

Chairman ..... (Name) ..... (Signature)

Secretary ..... (Name) ..... (Signature)

Date of signing: .....

RESOLUTION FOR MERGING THE CHARITY

WHEREAS we are satisfied that The Kingdom Hall Trust has charitable purposes similar to the purposes of the Charity known as \_\_\_\_\_ Congregation of Jehovah's Witnesses (Charity number .....) (the Charity). Pursuant to the Memorandum of Constitution adopted by the Charity on the \_\_\_\_\_ day of \_\_\_\_\_ in the year \_\_\_\_\_ we, the members of the Charity at a meeting of the Charity duly convened on this the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ hereby resolve under Article 10 of the said Memorandum to merge the Charity with The Kingdom Hall Trust, charity registration number 275946, and therefore: transfer (after all remaining liabilities have been paid) all assets of the Charity [including the property(ies) situated at [LIST THE ADDRESS OF ALL PROPERTIES THE CONGREGATION OWNS]] to The Kingdom Hall Trust.

THIS RESOLUTION was passed (unanimously/by a majority\*) of congregation members at the aforesaid meeting.

(\* Delete as appropriate)

Chairman ..... (Name) ..... (Signature)

Secretary ..... (Name) ..... (Signature)

THE [INSERT NAME] CONGREGATION OF JEHOVAH’S WITNESSES:

[INSERT ADDRESS 1, ADDRESS 2, TOWN/CITY, POSTCODE]

MINUTES OF MEETING OF THE CHARITY TRUSTEES

HELD ON: [insert date]
AT: [insert address meeting location]
IN ATTENDANCE: CHAIRMAN [Coordinator’s name]
SECRETARY [Congregation secretary’s name]
[Names of other elders in attendance]

Following correspondence with The Kingdom Hall Trust, charity registration number 275946, regarding a proposed dissolution of the charity known as [insert congregation name] congregation of Jehovah’s Witnesses and merger of the charity known as [insert congregation name] congregation of Jehovah’s Witnesses with The Kingdom Hall Trust, the Trustees have considered and agreed to the merger proposal. The trustees are satisfied that the proposed merger is in the mutual interests of both charities and that The Kingdom Hall Trust has similar/substantially similar charitable purposes to the congregation. In accepting the merger, the Trustees recommend that the assets of the congregation are transferred to The Kingdom Hall Trust which has similar objectives to the existing congregation. This recommendation is made pursuant to section 268 of the Charity Act 2011.

A letter regarding the merger is to be read to the congregation on [insert date of next midweek meeting], and the following week the resolution passed by the trustees will be presented to the congregation.

IT WAS HEREBY AGREED that a final meeting of the Trustees will be held to confirm that all matters relating to the merger of the congregation will have been finalised.

Chairman ..... (Name) ..... (Signature)

Secretary ..... (Name) ..... (Signature)

Date of signing: .....

RESOLUTION FOR MERGING THE CONGREGATION

WHEREAS the charity trustees of the \_\_\_\_\_ Congregation of Jehovah’s Witnesses (the Congregation) are satisfied (1) that it is expedient in the interests of furthering the purposes for which the property is held by the Congregation, for the property to be transferred to The Kingdom Hall Trust and (2) that the purposes of The Kingdom Hall Trust are substantially similar to the purposes of the Congregation.

In accordance with Section 268 of the Charity Act 2011, we, the charity trustees of the Congregation at a meeting duly convened on this the \_\_\_ day of \_\_\_\_\_, 20\_\_\_ hereby resolve to dissolve the Congregation and merge with The Kingdom Hall Trust, charity registration number 275946. We therefore resolve to transfer (after all remaining liabilities have been paid) all property of the Congregation to The Kingdom Hall Trust.

THIS RESOLUTION was adopted (unanimously/by a majority\*) of congregation members at a meeting on the \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_. (\* delete as appropriate)

Chairman ..... (Name) ..... (Signature)

Secretary ..... (Name) ..... (Signature)