

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 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 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.