

Delegated Authority pursuant to clauses 31-35 of the Articles of Association of The Kingdom Hall Trust

1. Clause 31 of the Articles of Association of The Kingdom Hall Trust (the Charity) dated November 21, 2018, provides that the trustees of the Charity (the Trustees) may delegate any of their powers or functions to such persons, by such means, to such extent, in relation to such Congregation(s) (as defined in the Articles) or matters and on such terms and conditions as they think fit.
2. Clause 35 of the Articles provides that the Trustees may adopt such rules, procedures or policies as they think fit to govern the exercise of any powers and functions delegated in accordance with clauses 31-34 of the Articles.
3. In accordance with clauses 31-35 of the Articles, the Trustees set out below the powers and functions they delegate to the body of elders of each Congregation (the Body of Elders).

Financial matters

4. The Trustees authorise the Body of Elders (and such members of the Congregation that the Body of Elders shall from time to time authorise) to carry out the day to day accounting of Congregation receipts and payments.
5. In exercising this function, the Body of Elders shall adhere strictly to *Instructions for Congregation Accounting* (S-27) (as attached) as may be from time to time revised, updated or replaced.
6. Subject to paragraph 10 below, the Trustees authorise the Body of Elders to purchase:
 - a. routine items for the Kingdom Hall and Congregation use (e.g. cleaning materials); and
 - b. items for special Congregation events (e.g. the memorial of Christ's death).
7. The Body of Elders may authorise any member of the Body of Elders (and such members of the Congregation that the Body of Elders shall from time to time authorise) to purchase items in accordance with paragraph 6 above, provided that the authorised member adheres strictly to the restriction set out in paragraph 10 below.
8. Subject to paragraph 10 below, the Trustees authorise the Body of Elders to enter into contracts on behalf of the Charity for the sole purpose of facilitating Congregation events and activities (e.g. printing services for convention or memorial invitations, assembly/convention travel, hire of a venue for the Memorial of Christ's death).
9. The signatures of two members of the Body of Elders shall be required for all contracts entered into by the Congregation on behalf of the Charity.
10. The Body of Elders shall not incur any expenditure in excess of £1,000 without the prior, written approval of the Trustees. An exception to this is coach travel for assemblies and conventions, for which the Body of Elders may incur expenditure of no more than £1,000 per day.
11. To make payments, the Body of Elders shall either:
 - a. complete the Payment Request Form showing the bank details of the person or entity to be paid and submit to the Charity's Accounting Department with supporting documentation; or
 - b. use their own personal funds and claim reimbursement using the Payment Request Form.

Child Safeguarding

12. The Trustees delegate to the Body of Elders the function of taking reasonable steps to safeguard child beneficiaries of the relevant Congregation.
13. In exercising this function, the Body of Elders shall adhere strictly to Jehovah's Witnesses Scripturally Based Position on Child Protection, as may be from time to time revised, updated or replaced, as well as any relevant direction or guidance from the Britain Branch Office of Jehovah's Witnesses (Branch Office).
14. The Body of Elders of the relevant Congregation will provide the Trustees with reports on allegations of child abuse which occur at a Kingdom Hall.
15. In all relevant circumstances, the Trustees will report serious incidents to the relevant charity regulator and/or statutory agencies.