



WATCH TOWER

BIBLE AND TRACT SOCIETY OF BRITAIN

THE RIDGEWAY LONDON NW7 1RN

TELEPHONE 020 8906 2211

T:TSA September 26, 2005

TO ALL CONGREGATION SECRETARIES IN ENGLAND AND WALES

Dear Brothers:

Charity Commission Annual Return/Information Update 2005

You may have already received this form from the Charity Commission. We hope you will find the following guidance helpful. This replaces the instructions we sent last year, dated T:TSA July 15, 2004, and that letter should now be discarded.

Part A: (Some answers are pre-printed for you; alter only if they are incorrect.)

A1. Financial year covered by this form: Should be pre-printed (your year runs from April 1 to March 31).

A2. Gross income and total expenditure: You will need to consult your “Annual Receipts and Payments Account,” which was presented to the congregation at the Annual General Meeting, in order to work out the income and expenditure. These figures should include only donations to, and expenses of, the congregation. Investment interest should also be included. You should **exclude** from income the following:

Money collected in the boxes for Watch Tower Society or IBSA.

Loans or loan repayments made to the congregation.

Money received which was not donated (e.g. convention coach money).

Proceeds from selling assets (e.g. old sound equipment).

Exclude from expenditure the following:

Money forwarded to Bethel from the contribution boxes.

Loans made from your funds.

Loan repayments you are making.

Payments for building or enlarging your hall.

Money paid which was not donated (e.g. convention coach invoice).

Purchase of new equipment (e.g. chairs).

A3. Correspondent details: If you need to change anything, use the “Changed details” section. Our recommendation is to keep personal names and addresses off the public register, by naming the congregation itself (the Organization) as the Correspondent, and providing the Kingdom Hall address (assuming mail can be received there.)

A4. Charity trustees: Ignore 4.1. Under 4.2, check that all of the details of the Trustees are correct, as at March 31, 2005. If not, use the “Amended details” section on the right, to correct. There is no need to show telephone or fax numbers. If any elders are no longer serving on your body, cross the box “No longer a trustee.” Just above the section showing the presiding overseer’s details, cross the box to show that he is the “Chair of the charity.” If you have additional elders, show details in the boxes “New individual who is a trustee of the charity.”

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A5. Charity's email address: We do not recommend showing anything here. Instead, tick the box "The charity no longer has an email address."

A6. and A7. Ignore.

A8. Charity's primary bank account: Use the changes box if your bank account is now different.

A9. Classification of charities: You will probably find this completed already, showing "X" under 108, 205, 207, 304, 305 and 306. If not, correct by crossing the "Remove" or "Add" boxes.

Declaration: The secretary should first circulate a copy of the completed form to the rest of the elders, then sign the original and add the other details requested.

If your income or expenditure (shown in A2) is above £10,000, the Charity Commission requires that your accounts be subjected to an independent examination. This includes any operating committee accounts, if these are linked to your congregation accounts. Who may be suitable to be an independent examiner? The booklet "Independent Examination of Charity Accounts" (CC63, obtainable from the Charity Commission) defines independence. In addition, he must have secular experience in accounting but not necessarily a qualified accountant. He needs to read the booklet to know whether he is equal to the task. (A suitable sister could be used.) If your income or expenditure exceeds £250,000, please contact the branch for additional instructions.

Aim to submit the completed form by the end of the year; January 31 is the deadline. If your income or expenditure is over £10,000, you also need to send three things: your annual accounts, the independent examiner's report, and your Trustees' Annual Report. This is the statement you read to the congregation at the Annual General Meeting in June or July, which describes the congregation's activity during the year, number of members, etc.

We commend all your efforts to comply with these legal requirements. May Jehovah continue to bless and direct you in caring for your responsibilities.

Warm brotherly greetings,

Watch Tower B. & J. Society
OF BRITAIN