



# WATCH TOWER

BIBLE AND TRACT SOCIETY OF BRITAIN

THE RIDGEWAY LONDON NW7 1RN

TELEPHONE 020 8906 2211

TAA November 10, 2008

TO THE SECRETARIES OF CONGREGATIONS IN SCOTLAND

Dear Brothers:

## **Office of the Scottish Charity Regulator**

Doubtless you have received the usual annual form, for completion and submission to the OSCR by December 31. The form is the same as last year, and will have been partly filled in for you by the OSCR, so we believe our existing instructions are adequate. By all means let us know if you need any further help.

### **New Legislation:**

You may have heard about some new legislation entitled "The Charities References in Documents (Scotland) Regulations 2007". This relates to all relevant documents issued or signed on behalf of charities after March 31, 2008. Its application to congregations is quite limited, and we are pleased to give some guidance on how you need to comply. Although the requirements apply only to documents dealing with business/financial matters, our recommendation is that you make sure to include on your congregation headed notepaper:

1. Your charity number, which begins "SCO".
2. The description "charity" at least, or the wording can be "Registered Charity" or "Charity Registered in Scotland".

This information can either be shown along with your congregation name, or possibly as a line at the foot of the page. Then, whenever you write to anyone, be it a letter, a loan agreement with a congregation member, an order for supplies for the Kingdom Hall or anything else, your paperwork will automatically meet the need. (There is no need for this information to appear on meeting invitations.)

### **Trustees Annual Report:**

We have noticed some mainly typographical errors in the Specimen Trustees' Annual Report, that we originally supplied to you. We suggest you make these corrections before preparing your next report, if not already submitted:

1. Clause 10: Alter the second word "Declaration" to "Constitution."
2. Clauses 14 and 15: Any references to "Watch Tower Society" should be changed to "the Society".
3. Clause 19: Change "its" behalf to "their" behalf.

### **Kingdom Hall Operating Committee:**

This guidance is relevant only in situations where a Kingdom Hall is used by more than one congregation. The Kingdom Hall Manual, page 4, "Operating Account" explains that this account is normally cared for by the congregation in whose territory the hall is located, and should be included when that congregation submits its annual accounts to the relevant government offices. However, we did not send specific instructions on how to do this when your registration with the OSCR commenced. At this stage, there is no need to be concerned if it was overlooked, but please adhere to the following instructions for future years:

Doubtless, you have a separate bank account for the Operating Committee, and transactions in that account are recorded on a monthly accounts sheet, the same as is done for the congregation. The 12 monthly reports need to be compiled into an annual report. We enclose a blank form that you can use (copy as needed.) Then, when you compile the congregation's annual Receipts and Payments account for submission to the OSCR, you need to add to that the receipts and payments shown on the annual Operating Committee account. However, when combining the two annual accounts, some adjustments must be made to the payment shown for "Kingdom Hall Operation and Maintenance" in order to avoid counting some figures twice. Here is what you should do:

Ignore the figure shown for "Kingdom Hall Operation and Maintenance" on your congregation's Annual Report. Instead, use the figure shown on that line in the Operating Committee's Annual Report.

On the Operating Committee's Annual Report, deduct the donation sent by your own congregation.

**(Example:** Your congregation's Annual Report shows £1,200.00 for Kingdom Hall Operation and Maintenance. Ignore this figure. The Operating Committee's Annual Report shows a donation of £1,200.00 from your congregation. Ignore this figure. All of the remaining figures on both reports should be combined to make up the Annual Report you will send to the OSCR, the sub-totals and totals being adjusted accordingly, of course.)

We hope you will find this information helpful. You are welcome to contact us if anything remains unclear. We commend your careful attention to these necessary matters.

Brotherly love,

*Watch Tower B. & J. Society*  
OF BRITAIN