



WATCH TOWER

BIBLE AND TRACT SOCIETY OF BRITAIN

THE RIDGEWAY LONDON NW7 1RN

TELEPHONE 020 8906 2211

TAA: TAB August 30, 2014

TO ALL BODIES OF ELDERS IN ENGLAND AND WALES

Re: Charity Commission Annual Return guidance

Dear Brothers:

The following guidance is only applicable to congregations that are registered as charities with the Charity Commission (CC). All such congregations should complete an annual return each year. If your congregation's annual income is under £10,000, you will only need to update certain details. In all other cases, you will need to answer a number of questions and provide additional information. If your annual income is over £25,000, please contact the Accounting Office at the branch office using their jw.org inbox before completing or submitting your annual return.

You have ten months from the end of your financial year to complete and submit the return. We are pleased to provide the following comments to assist you in doing so.

A1 - Financial period

This runs from April 1 to March 31 of the following year.

A2 - Income and expenditure

Please note that the figures required for income and expenditure can be different from the total receipts and payments shown in your annual accounts. For the purpose of the annual return your income should exclude the following:

Money collected in the contribution box for the worldwide work.

Loans or loan repayments made to the congregation.

Money received that was not a donation (e.g. convention coach money).

Proceeds from selling an asset (e.g. old sound equipment).

For the purpose of the annual return your expenditure should exclude the following:

Money forwarded to the branch from the contribution box for the worldwide work.

Loans made from congregation funds.

Loan repayments you are making.

Payments for building or enlarging your Kingdom Hall.

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

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

A3 - Charity contact

Because these details are made public, our recommendation is to name the congregation itself (an organization) as the contact, and provide the Kingdom Hall address, if mail can be received there. Otherwise we suggest that the address of the coordinator of the body of elders be used.

A4 - Email for Charity Commission use

We suggest that an email address for the coordinator of the body of elders be provided.

A5 - Email for public display

We suggest using the same email address as that supplied for CC use.

A6 - Charity website

Ignore.

A7 - Corporate trustee

Your congregation does not have a corporate trustee.

A8/9 - Current and new individual trustees

Confirm or update the list of trustees and their details as at March 31. The coordinator of the body of elders should be shown as 'Chair of the charity.' There is no need to show an email address or phone number for any of the trustees.

A10 - Linked charities

Your congregation does not have any linked charities associated with it.

A11 - Area of operation in England and Wales

Update these details if necessary.

A12 - Area of operation outside England and Wales

Your congregation does not operate outside of England and Wales.

A13 - Charity classification

You will probably find this completed already, showing "Religious activities" under "What," "Other charities or voluntary bodies" and "The general public/mankind" under "Who," and "Provides human resources," "Provides buildings/facilities/open space," and "Provides services" under "How." If not, correct as necessary.

A14 - Activities

We suggest that you use the following wording:

"Arranging meetings for public worship, which includes Bible education and training in Christian living. Preaching the Christian message to the public within the congregation area. Distributing Bibles and other religious literature. All of these services and facilities are provided without charge."

A15 - UK volunteers

Enter the peak number of publishers during the financial year ended March 31, less the number of elders who served as trustees. (See letter LEB March 20, 2014, Re: Elder subject to bankruptcy order.)

A16 - Company number

Your congregation is not registered as a company.

A17 - Charity bank account number

Enter or update the details of your congregation bank account.

A18 - Gift Aid

Most, if not all, congregations that are registered as charities with the CC will also be recognized as charities by HM Revenue and Customs and will submit Gift Aid claims. If you actually submitted such a Gift Aid claim during the year ended March 31, confirm that you did so by answering, "Yes."

A19 - Land and buildings

If your congregation is the title-holding congregation, or if it leases the property used as a Kingdom Hall, answer, "Yes." Also, confirm that your land and buildings are used for charitable purposes. Congregations that answer "No" to this question may notice that they are incorrectly shown as not using land and buildings. We have brought this to the attention of the Charity Commission.

A20 - Fund raising

Your congregation does not raise funds from the public.

A21 - Trading

Your congregation does not have a trading subsidiary.

A22 - Trustee payments

Your congregation does not pay trustees for acting as trustees of the charity.

A23 - Policies

Your congregation does not have written policies in the areas listed.

A24 - Grant making

Grant making is not the main way your charity carries out its purposes.

A25 - Other regulators

Your charity has no other regulators.

We trust these brief comments are of assistance to you. Be assured that we appreciate your diligence in complying with these necessary legal requirements.

Please accept a warm expression of our Christian love and greetings.

Your brothers,

Watch Tower B. & J. Society
OF BRITAIN

PS to the secretary:

This letter should be retained in the congregation file with other letters relating to accounts and charity matters. Please remove from the file letters T:TSA September 26, 2005, T August 16, 2006, T September 21, 2007, and TAB August 6, 2013.