

REGISTERED CHARITY No. 1085157

**THE EUROPEAN ASSOCIATION OF JEHOVAH'S  
CHRISTIAN WITNESSES**

**REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2007**

**THE EUROPEAN ASSOCIATION OF JEHOVAH'S CHRISTIAN WITNESSES**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
FOR THE YEAR ENDED 31 AUGUST 2007

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<b>LEGAL AND ADMINISTRATIVE INFORMATION.....</b>	<b>2</b>
<b>TRUSTEES' ANNUAL REPORT.....</b>	<b>3</b>
<b>INDEPENDENT EXAMINER'S REPORT ON THE FINANCIAL STATEMENTS.....</b>	<b>5</b>
<b>STATEMENT OF FINANCIAL ACTIVITIES.....</b>	<b>6</b>
<b>BALANCE SHEET.....</b>	<b>7</b>
<b>NOTES TO THE ACCOUNTS.....</b>	<b>8</b>

**THE EUROPEAN ASSOCIATION OF JEHOVAH'S CHRISTIAN WITNESSES**

**LEGAL AND ADMINISTRATIVE INFORMATION**

FOR THE YEAR ENDED 31 AUGUST 2007

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**CHARITY NAME AND NUMBER**

The European Association of Jehovah's Christian Witnesses  
Charity No. 1085157

**TRUSTEES**

David Birch  
Rollo Michael Trevor Clive Burgess (Treasurer)  
David John Carpenter (Secretary)  
Marcel Gillet  
Robin Augustus Williams  
Geoffrey Young (Chairman)

**CORRESPONDENCE ADDRESS**

IBSA House  
The Ridgeway  
LONDON  
NW7 1RN

**PROFESSIONAL ADVISERS**

**BANKERS**

Barclays Bank PLC  
Barnet & Hampstead Business Banking  
PO Box 12820  
Whetstone  
LONDON  
BX3 2BB

**LEGAL ADVISER**

Richard Cook  
Solicitor  
Lowood House  
Partingdale Lane  
LONDON  
NW7 1NS

**INDEPENDENT EXAMINER**

Paul Owen FCCA  
28 Richmond Court  
Pickering Gardens  
LONDON  
N11 3QJ

# THE EUROPEAN ASSOCIATION OF JEHOVAH'S CHRISTIAN WITNESSES

## TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2007

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### History, Objectives and Activities of the Association

The Association is an unincorporated registered charity governed by its Constitution, which was adopted on 23 January 2001. The charity was registered on 22 February 2001, with registered number 1085157. It is based in the United Kingdom, its principal address being: IBSA House, The Ridgeway, London, NW7 1RN.

The objects of the Association, contained in its Constitution, are to advance from the continent of Europe the Christian religion as practised by that body of Christians called Jehovah's Christian Witnesses (more commonly known as Jehovah's Witnesses) by:

Promoting the preaching, teaching and dissemination of the gospel of God's Kingdom under Jesus Christ to all nations as a witness to the name, word and supremacy of Almighty God, Jehovah.

Promoting Christian missionary work.

Providing, maintaining and building places of meeting for public Christian worship.

Advancing religious education.

Providing and promoting spiritual assistance anywhere in the world, in particular to the poor, the homeless and the sick and to those suffering from the effects of natural or manmade disasters and in other times of need.

The Association appointed a Religious Freedom Subcommittee in November 2003 whose purpose is to promote the objects of the Association, primarily by researching and considering threats or apparent threats to religious freedom in Europe. Where, in the opinion of the Religious Freedom Subcommittee, such threats to religious freedom may inhibit the pursuit of the Association's objects, the Religious Freedom Subcommittee will, subject to the policy approved by the trustees, take steps as considered to be appropriate.

The charity does not engage in fund-raising activities but relies on unsolicited grants from persons interested in promoting the work of the charity. Historically, the charity has received donations from associations located in the United Kingdom and on the European continent.

The Association works closely with other legally registered charities used to promote the activities of Jehovah's Witnesses. These charities will inform the Association of their needs, and if funds are available and the request conforms to the stated charitable objects, the Management Committee will consider the request.

The year has been eventful and much has been accomplished due to the work of the charity volunteers. The trustees wish to express their appreciation for the support given the Association by many volunteers. The trustees are gratified by the willingness of the many volunteers who continue to support the Association's objects and activities.

### Management and Governance Arrangements

The trustees act as a Management Committee having responsibility for the administration and decision making for the charity. The Committee meets whenever required, but not less than twice a year. Two trustees are in daily contact with the charities representing Jehovah's Witnesses in the United Kingdom and by this means are kept informed of the current needs of Jehovah's Witnesses worldwide.

The trustees in office during the period and at the date of this report were: David Birch, Rollo Burgess, David Carpenter, Marcel Gillet, Robin Williams, and Geoffrey Young.

Trustees are elected annually at the Annual General Meeting of the charity held each year in the month of January, or as soon as practical thereafter. Nominations for the election of trustees are made by members of the charity. Should nominations exceed vacancies, election shall be by ballot. Nominees are required to be appointed elders in congregations of Jehovah's Witnesses. Their abilities are evaluated by means of the member's/trustees' personal knowledge of the candidates, or by a Personal Qualifications Report provided by elders with such knowledge. Training is arranged as part of the meetings of the trustees.

### Achievements and Performance of the Association

One of the objects of the Association is to promote religious education by supporting the activities of Jehovah's Witnesses. The trustees were therefore pleased to be able, in August 2007, to financially assist the Administrative Office of Jehovah's Witnesses in the Republic of Kazakhstan. Specifically, the funds will be used to help cover the ongoing administrative expenses of the Administrative Office, and will enable local congregations of Jehovah's Witnesses in that country to share fully in promoting and preaching the good news of God's Kingdom and teaching principles of Christian living which include respect for secular authority, persons and property and the maintenance of personal morality and family values and other facets of Christianity.

# THE EUROPEAN ASSOCIATION OF JEHOVAH'S CHRISTIAN WITNESSES

## TRUSTEES' ANNUAL REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2007

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During the year the Association, mainly through its Religious Freedom Subcommittee, was very active in supporting the human rights of Jehovah's Witnesses with respect to the freedom of religion. On behalf of Jehovah's Witnesses in Armenia, Azerbaijan, Bulgaria, Egypt, Eritrea, France, Greece, Kazakhstan, Russia, Turkey, Turkmenistan and Uzbekistan, the Association made contact with representatives of the OSCE, the Council of Europe, the European Parliament, the European Court of Human Rights, and government officials responsible for the administration of human rights. The Association has been pro-active in assuring representatives of these governments and institutions that Jehovah's Witnesses do not represent any danger to state institutions and encouraged a number of governments to adhere to their international commitments by respecting the rights of conscientious objectors.

Around the world, Jehovah's Witnesses are known as peaceful citizens, conscientious and law-abiding people whose worship is based on the sacred Bible and the love of Christ, and is designed to promote peaceful relationships with fellow citizens and the state in which they live. Authorities of many countries acknowledge the fact that Jehovah's Witnesses are a religion in the fullest sense of the term and that they actively contribute to the development of society. It is hoped that the ongoing contact and dialogue with the institutions of the European Community and the relevant governmental institutions of the states involved will lead to a greater understanding of the position of Jehovah's Witnesses and encourage the relevant states to defend the fundamental freedoms and protect the human rights of Jehovah's Witnesses.

In supporting the religious freedoms of Jehovah's Witnesses, the Association, through the work of Jehovah's Witnesses in the community, continues to promote practical advice on law-abiding citizenship, targeted workable family values for modern living, and Christian tolerance in a multi-cultural society.

### **Financial Review, Policies and Reserves**

During the year the Association continued to receive support in the sum of £33,664, which enabled it to donate £24,579 to the Administrative Offices of Jehovah's Witnesses in the Republic of Kazakhstan. At the end of the financial year, the funds of the charity were £32,221.

Our grant making policy is as follows: From time to time, the Management Committee receives requests from the Governing Body of Jehovah's Witnesses to consider helping Jehovah's Witnesses in countries where a need exists. The Committee will first satisfy itself that the expenditure will further the objects of the Association and, after confirming that it has sufficient funds available, the Committee will agree to the grant. The trustees of the Association continue to keep in contact with the Governing Body of Jehovah's Witnesses and will inform them of the Association's ability to make further modest donations in line with the charity's charitable objects.

The trustees have examined the requirement for free reserves. Considering that the method of carrying out the objects of the charity will be principally by means of one-off grants rather than long-term or short-term grant funded projects, the trustees believe that reserves can be kept to a minimum. The trustees will retain the sum of £5,000 as an unrestricted free reserve. The risks facing the Association are reviewed on an ongoing basis and the trustees believe that maintaining the free reserves at this level will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks that it faces and confirm that systems are in place to mitigate the significant risks.

### **Future Plans**

The trustees intend to continue providing grants to further the charity's objects. Although the charity has a policy of not engaging in fund-raising, it will indicate its financial position, from time to time, to other charities representing Jehovah's Witnesses in the United Kingdom. If there is a need for funds in order to carry out the charity's objects, the Association will request assistance from these charities.

The Religious Freedom Subcommittee continues to be busy and it is expected that it will need to maintain an ongoing dialogue on behalf of Jehovah's Witnesses in the countries referred to above. The Subcommittee has confirmed that its volunteers remain available to the Association and are able to handle the present workload.

### **Declaration**

I declare, in my capacity of charity trustee, that the trustees have approved this report and have authorised me to sign it on their behalf.

*D Carpenter*

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DAVID CARPENTER - SECRETARY

6 November 2007

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DATE

**THE EUROPEAN ASSOCIATION OF JEHOVAH'S CHRISTIAN WITNESSES**

**INDEPENDENT EXAMINER'S REPORT ON THE FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 AUGUST 2007

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Report to the trustees of The European Association of Jehovah's Christian Witnesses on the financial statements for the year ended 31 August 2007, set out on pages 6 to 8.

**Respective Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under section 43 of the Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the Act); and
- To state whether particular matters have come to my attention.

**Basis of Independent Examiner's Statement**

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:
  - proper accounting records are kept (in accordance with section 41 of the Act); and
  - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*P Owen*

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**PAUL OWEN FCCA**

28 Richmond Court

Pickering Gardens

LONDON

N11 3QJ

6 November 2007

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**DATE**

**THE EUROPEAN ASSOCIATION OF JEHOVAH'S CHRISTIAN WITNESSES**

**STATEMENT OF FINANCIAL ACTIVITIES**

FOR THE YEAR ENDED 31 AUGUST 2007

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	NOTE	Unrestricted funds (£)	Total to 31.08.2006 (£)
<b>INCOMING RESOURCES</b>	1		
Voluntary income		33,664	59,640
Investment income		722	1,929
Other incoming resources		100	-
<b>Total incoming resources</b>		<u>34,486</u>	<u>61,569</u>
<b>RESOURCES EXPENDED</b>			
Charitable expenditure		24,579	120,310
Governance costs		7	147
<b>Total resources expended</b>		<u>24,586</u>	<u>120,457</u>
<b>Net incoming / (outgoing) resources</b>		9,900	(58,888)
<b>Total funds brought forward</b>		<u>22,321</u>	<u>81,209</u>
<b>Total funds carried forward</b>		<u>32,221</u>	<u>22,321</u>

**THE EUROPEAN ASSOCIATION OF JEHOVAH'S CHRISTIAN WITNESSES**

**BALANCE SHEET**

FOR THE YEAR ENDED 31 AUGUST 2007

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	<b>Unrestricted funds (£)</b>	<b>As at 31.08.2006 (£)</b>
<b>CURRENT ASSETS</b>		
Cash at bank and in hand	<u>32,221</u>	<u>22,321</u>
<b>NET ASSETS</b>	<u>32,221</u>	<u>22,321</u>
<b>FUNDS OF THE CHARITY</b>		
Unrestricted funds	<u>32,221</u>	<u>22,321</u>
<b>TOTAL FUNDS</b>	<u>32,221</u>	<u>22,321</u>

The financial statements on pages 6 to 8 were approved by the trustees on 6 November 2007 and signed on their behalf by:

*G Young*  
\_\_\_\_\_  
CHAIRMAN

*R Burgess*  
\_\_\_\_\_  
TREASURER

**NOTES TO THE ACCOUNTS**

FOR THE YEAR ENDED 31 AUGUST 2007

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**1) ACCOUNTING POLICIES**

**a) Basis of accounting**

These accounts have been prepared on the basis of historic cost in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with Accounting Standards;
- and with the Charities Act 1993.

**b) Change in basis**

There has been no change to the accounting policies.

**c) Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**d) Investment Income**

This is included in the accounts when receivable.

**e) Liability Recognition**

Generally liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure.

**f) Governance costs**

These include costs of running the charity and costs associated with constitutional and statutory requirements.