

REGISTERED CHARITY No. 1085157

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

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2008**

THE EUROPEAN ASSOCIATION OF JEHOVAH'S CHRISTIAN WITNESSES

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FOR THE YEAR ENDED 31 AUGUST 2008

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THE EUROPEAN ASSOCIATION OF JEHOVAH'S CHRISTIAN WITNESSES

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2008

Legal and Administrative Information

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)

PRINCIPAL 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 2008

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.

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 September 2007 and August 2008, 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 2008

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, Egypt, Eritrea, Kazakhstan, Russia, Rwanda, Serbia, 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 £74,467, which enabled it to donate £75,856 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 £32,856.

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 J Carpenter

DAVID CARPENTER - SECRETARY

4 November 2008

DATE

THE EUROPEAN ASSOCIATION OF JEHOVAH'S CHRISTIAN WITNESSES

INDEPENDENT EXAMINER'S REPORT ON THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2008

Report to the trustees of The European Association of Jehovah's Christian Witnesses on the financial statements for the year ended 31 August 2008, 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 1993 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission (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 Commission. 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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 requirements:
 - to keep proper accounting records in accordance with section 41 of the 1993 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Acthave not been met; 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

PAUL OWEN FCCA

28 Richmond Court

Pickering Gardens

LONDON

N11 3QJ

4 November 2008

DATE

THE EUROPEAN ASSOCIATION OF JEHOVAH'S CHRISTIAN WITNESSES

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 AUGUST 2008

	NOTE	Unrestricted funds (£)	Total to 31.08.2007 (£)
INCOMING RESOURCES	1		
Voluntary income		74,467	33,664
Investment income		504	722
Other incoming resources		<u>1,561</u>	<u>100</u>
Total incoming resources		<u><u>76,532</u></u>	<u><u>34,486</u></u>
RESOURCES EXPENDED			
Charitable expenditure		75,856	24,579
Governance costs		<u>41</u>	<u>7</u>
Total resources expended		<u><u>75,897</u></u>	<u><u>24,586</u></u>
Net incoming / (outgoing) resources		635	9,900
Total funds brought forward		<u>32,221</u>	<u>22,321</u>
Total funds carried forward		<u><u>32,856</u></u>	<u><u>32,221</u></u>

THE EUROPEAN ASSOCIATION OF JEHOVAH'S CHRISTIAN WITNESSES

BALANCE SHEET

FOR THE YEAR ENDED 31 AUGUST 2008

	Unrestricted funds (£)	As at 31.08.2007 (£)
CURRENT ASSETS		
Cash at bank and in hand	<u>32,856</u>	<u>32,221</u>
NET ASSETS	<u>32,856</u>	<u>32,221</u>
 FUNDS OF THE CHARITY		
Unrestricted funds	<u>32,856</u>	<u>32,221</u>
TOTAL FUNDS	<u>32,856</u>	<u>32,221</u>

The financial statements on pages 6 to 8 were approved by the trustees on 4 November 2008 and signed on their behalf by:

G Young

CHAIRMAN

R Burgess

TREASURER

THE EUROPEAN ASSOCIATION OF JEHOVAH'S CHRISTIAN WITNESSES

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2008

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.