



Productivity Commission's Review of Philanthropy

**SUBJECT: JEHOVAH'S WITNESSES**

Submission by Say Sorry

SaySorry.org | May 2023



Alex Robson, Commissioner  
Julie Abramson, Commissioner  
Krystian Seibert, Associate Commissioner  
and Committee Members

### **Submission to Productivity Commission's Philanthropy Inquiry**

We thank the Productivity Committee for allowing us the opportunity to provide a submission to the committee's Philanthropy Inquiry. We confirm our ongoing commitment and support to a wide range of philanthropic entities operating in Australia today.

This submission advises the government on over-arching charity and DGR endorsement concerns as they may relate to the Jehovah's Witnesses institution, and by extension other similarly structured religious-corporate entities; and builds on concerns raised by us in previous inquiries, some of which are referred to in this submission.

This submission puts forward some concerns on alternatives to DGR endorsement, such as 'community trusts' that are currently being promoted among the Christian religious community in Australia; and responds directly to Information request 1, 3, 4 and 5.

Australia has approximately 15,000 religious charities, with over 5% (756) of those being exclusively Jehovah's Witnesses charities. This large number of charities and related bare trusts demands further investigation, especially considering that all charities operate individually, but collectively are for the hierarchical benefit of the primary beneficiaries, a secretive and evasive group of men residing in the State of New York, USA.

Under the Jehovah's Witnesses current charity structure, they enjoy tax benefits, concessions (e.g., stamp duty, payroll tax or land tax) and/or exemptions unabated, without effective regulation, of not just the charities but also their adverse treatment of children, such as their current policy to shun (socially ostracise) minors within its own community as a long-term disciplinary measure.

Yours sincerely,

Larissa Kaput and Steven Unthank  
SaySorry.org

## Dedication

In October 2022, my much-adored partner Mr Daniel Beacom died of glioblastoma (stage 4 brain tumours). Prior to his terminal diagnosis, whenever Dan was personally touched by tragedy or injustice, he gave financially to facilitate righting the wrong.

Dan donated to Amnesty International, the Australian Conservation Foundation (ACF), the Australia Institute, Bob Brown, Bush Heritage Australia, the Cancer Council, Cerebral Palsy, the Christina Noble Children's Foundation, the Conversation, the Fred Hollows Foundation, Juvenile Diabetes, Medecin Sans Frontieres, MS or Multiple Sclerosis Australia, Oxfam, Red Cross International, the United Nations Human (UNHCR), the Victorian National Parks Association (VNPA), Wikimedia and The Wilderness Society. He donated his old car to Kids under Cover.

Dan contributed to lawyer Bernard Collaery's fight and to support Wikileaks founder Julian Assange, because he believed in democracy and the free press.

Dan worked hard as a valued retiree volunteer with the Victorian National Parks Association (VNPA) and with the Bushwalking Tracks And Conservation (BTAC) team.

Dan donated funds to facilitate our fight in court in cases brought about by the adversarial conduct of an unethical child abuse survivor.

And over 100 times, Dan donated blood and plasma to Lifeblood (formerly the Blood Bank).

Dan represented an ideal Australian who grew up with a solidly developed social conscience, and was the epitome of giving Australians that we need to nurture and retain.

- Larissa Kaput

## Table of Contents

Foreword by Larissa Kaput.....	4
My background .....	4
Some of my relevant personal philanthropy .....	4
Introduction .....	7
Response to Information request 1 .....	10
Jehovah’s Witnesses have not availed themselves of DGR endorsement .....	11
Case Study – Greek Orthodox Archdiocese .....	15
Response to Information request 3, 4 and 5 .....	16
Background .....	16
Are community trusts for philanthropy a solution? .....	17
Potential duplication by the introduction of community trusts .....	19
Conclusion and Recommendations .....	20
Appendix 1 – Positive value philanthropic organisations .....	22
Appendix 2 – Negative value philanthropic organisation .....	24
Appendix 3 – Complaints to the ACNC.....	26
Reported harm.....	26
Privacy and secrecy provisions .....	26
Appendix 4 – Donations and Watchtower Finances.....	27
Jehovah’s Witnesses training activities teaching children to give money to the religion .....	27

“It is no secret, many so-called “charity” organizations operate a fraud and racket.”

As quoted in *The Watchtower* magazine, published by Jehovah’s Witnesses<sup>1</sup>

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<sup>1</sup> <<https://wol.jw.org/en/wol/d/r1/lp-e/1950922>>

## Foreword by Larissa Kaput

### My background

I have a culturally diverse background, being the daughter of immigrants who spoke no English when they arrived in Australia. My family had fled both the Communist regime and the Third Reich. My father's grandmother and one of her sons died from starvation during the Holodomor genocide under Stalin, in which millions of Ukrainians were killed. My father's surviving maternal uncle was murdered by Nazis. My paternal grandmother and her sister were marched at gunpoint from their Ukrainian village to become forced labourers in Nazi Germany. My mother was called *little Hitler* when she attended school in Parkville, Victoria, even though her mother had fled with her children pushing them in a pram through the forest overnight from East Germany to the West.

I remember as a small child, from the age of 8 onwards, having to do construction work on a Jehovah's Witnesses construction site, building one of their large religious assembly halls. One of my jobs as a little girl was to clean bricks for the bricklayers and to shovel and rake road base. There were lots of other children also working under the instruction and supervision of religious leaders. As an older child, I cleaned the bathroom and worked in catering for assemblies. I am adamant that this was child slave labour.<sup>2</sup>

### Some of my relevant personal philanthropy

In 2017-2018 I privately funded an extensive report<sup>3</sup> into the covering up of child sexual abuse within the Jehovah's Witnesses organisation in the United States. The report took six months to compile and prepare, with the work undertaken by Steven Unthank and Mrs Barbara Anderson. The report was then presented by Mrs Anderson, a US citizen, to both the New York Office of the Attorney General, and to the Pennsylvania Office of the Attorney General, with a request for a charities and criminal investigation.

In 2019, I sponsored Unthank to visit the US and meet with law enforcement in Pennsylvania. This resulted in the formation of a current Pennsylvania Grand Jury investigation. On 27 October 2022, the Pennsylvania Attorney General Josh Shapiro gave a press conference announcing the first round of arrests and criminal charges within the

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<sup>2</sup> Submission No 23. Lara Kaput. (2 October 2019). NSW parliament *Inquiry into Modern Slavery Act 2018 and Association Matters*. <<https://saysorrycampaign.files.wordpress.com/2019/11/nsw-parliament-inquiry-into-modern-slavery-act-2018-submission-0023-lara-kaput.pdf>>

<sup>3</sup> <[https://saysorrycampaign.files.wordpress.com/2019/05/new-york-attorney-general\\_submission\\_watch-tower\\_by\\_steven\\_unthank.pdf](https://saysorrycampaign.files.wordpress.com/2019/05/new-york-attorney-general_submission_watch-tower_by_steven_unthank.pdf)>

Jehovah's Witnesses.<sup>4</sup> Another five arrests were announced on 7 February 2023.<sup>5</sup> More arrests and charges are expected.

I trusted that Steven Unthank would achieve the stakeholder goals set, and get results, due to his many years of volunteer work in this field, and his background in taking a stand for what is right on behalf of the general community. For example, in mid-2011, Unthank was granted extraordinary leave by the Chief Magistrate of Victoria to launch a private criminal prosecution against five separate Jehovah's Witnesses entities, both incorporated and unincorporated, over allegations of breaches of the *Working with Children Act 2005* (Vic). In these proceedings Unthank was the prosecutor. He was not paid. The prosecutions happened after the police refused to take action over allegations of continual non-compliance with mandatory child protection laws by the Jehovah's Witnesses organisation.

Unthank did not win, nor lose the case. The Jehovah's Witnesses organisation agreed to comply with the child protections laws, agreed to undergo mandatory police checks and working with children checks for all its 2,000 elders and ministers of religion within Victoria. This created a domino effect in which the religion also commenced a program of compliance with working with children laws across all of Australia. A win for the children. The proceedings that Unthank commenced were thereupon taken over by the Director of Public Prosecutions in 2012 and discontinued.

During the proceedings the Office of Public Prosecutions had informed the court that it was facilitating the prosecution of Jehovah's Witnesses by Unthank, who had in fact requested that the Director of Public Prosecutions (DPP) take over the case from him once the proceedings commenced and the laws were being complied with by the religion. This is what eventuated.

The entire proceedings were risky and all-consuming in that Unthank is not a lawyer and had no legal training. He was a carpenter, a tradesman, who took a stance by volunteering to be the informant in all five cases and to prosecute all five cases because no one else would - not even the police. A decade later, Unthank is still being vilified by the religion and attacked and stalked for the action that people did not believe he took to protect our community. Whether we advocate independently or together, I'm also attacked by my association with Unthank.<sup>6</sup>

In December 2019 Steven Unthank was presented with the *Victorian Premier's Volunteer Champions Award for Impact* at a ceremony at Government House for his volunteer work in

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<sup>4</sup> <<https://saysorry.org/2022/10/31/jehovahs-witnesses-charged-following-pennsylvania-grand-jury/>>

<sup>5</sup> <<https://www.attorneygeneral.gov/taking-action/acting-attorney-general-henry-announces-charges-against-five-men-for-sexual-abuse-of-children-across-pennsylvania/>>

<sup>6</sup> Say Sorry (2022). *Say Sorry wins long running courtroom battle against a 'prolific' and 'unrelenting' stalker.* <<https://saysorry.org/2022/03/16/say-sorry-wins-long-running-courtroom-battle-against-a-prolific-and-unrelenting-stalker/>>

the proceedings. The award recognises people who have made a significant and positive impact on a community, people, group, organisation or cause in Victoria. Family and friends attended with us and heard Unthank's background story read out as he accepted the award from the Governor. The summary stated:

As a volunteer 'bush lawyer', counsellor, mediator and researcher, Steven holds institutions accountable for protecting children. In 20[11], Steven commenced action in the Magistrates Court in Victoria to force organisations to comply with Working with Children Check laws. Since then, he has continued to work with families and the government to strengthen child protection laws and is now sought-after internationally as an expert on institutional culture that adversely affects child safety. Thanks to Steven's work, more than 150 small organisations and 2,000 volunteers working with children in the community now comply with Working with Children Check requirements.<sup>7</sup>

On 19 March 2020, I appeared as a witness before the *Joint Select Committee on Implementation of the National Redress Scheme*. One reason for my appearance was to put continuing pressure on almost 800 Jehovah's Witnesses charities to join the National Redress Scheme. Rather than repeat my evidence and recommendations, I refer this committee to Attachment 1 of this submission, being an extract copy of the Hansard of my appearance. Three years into the scheme, we still haven't heard of a single Jehovah's Witness survivor who has received all three components of redress.

There was no auspicing charity for my altruism. There are no tax breaks or tax concessions for me. My giving comes from the desire to protect past, current and future children from having to experience my adverse childhood within the Jehovah's Witnesses. To me, this is real charity. We continue volunteer work through his websites and through activities under the Say Sorry name. Say Sorry is not a registered charity or legal entity.

**The government must prevent reprehensible institutions from masquerading as philanthropic corporations, not-for-profits, or charities and while claiming charitable works that are no longer in existence, or that are not their own.**

Larissa Kaput

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<sup>7</sup> <<https://www.volunteer.vic.gov.au/2019-impact-awards>>

## Introduction

Like most other children in this Jehovah’s Witnesses religion, as small children, we were dragged around the community by congregations of ordained ministers, going door-to-door preaching their unique bible beliefs and the so-called “Good news of God’s kingdom”. We were told this was an expression of our ‘love for neighbour’ through our public volunteer preaching. But this wasn’t the truth.

We were highly trained literature salespeople for the Watch Tower Bible and Tract Society of Pennsylvania, Inc., (Watch Tower Society). We were not really volunteers, as that term is understood, because it was mandatory within the religion. Many of our childhood friends were subjected to religiously-endorsed corporal punishment and psychological abuse if they balked at participating in door-to-door preaching work.

We did not grow up in wealthy families. If we could not afford to buy the books and magazines from our Jehovah’s Witnesses Kingdom Hall church, to re-sell them door-to-door to the public, then we could fill out and sign a “Publisher’s Credit Slip” (form S-23) and obtain the literature on credit. (Refer Figure 1 below.) It was all so normal to us. As children we never questioned it.

**Publisher's Credit Slip**  
For Literature to be supplied from Cong. stock

Name \_\_\_\_\_ Date \_\_\_\_\_

Write in name of language following publication  
if other than English

QUAN- TITY	ITEM	COST

Total Cost of Literature \_\_\_\_\_

I received the above-noted items, for which I will remit as soon as possible, or as placed with the people and contributions received. I understand additional credit will not be extended until this literature is paid for.

\_\_\_\_\_  
(Signature)  
(Make out in duplicate, giving publisher a copy)

S-23 10/55 Watchtower Print, Ingleburn, N.S.W.

Figure 1



The Jehovah's Witnesses religion claimed our preaching work, and our catering, construction labouring, and facilities maintenance work, as its own charitable work. Meanwhile, the parent corporation, the Watch Tower Society, and all its related legal entities, engaged in no genuine 'charitable' or philanthropic work whatsoever.

The Jehovah's Witnesses magazine, *Awake!*, published an article in its May 8, 2008, edition, entitled "Is Philanthropy the Answer?" explaining the religion's viewpoint of philanthropy. The article stated:

[R]ather than set up philanthropic organizations, Jehovah's Witnesses . . . prefer to devote their time and financial resources to announcing the "good news of [God's] kingdom."<sup>8</sup>

No one that we know of in our community feels our religion was actually charitable; they struggle to see how 'advancing religion' could be an independent charitable purpose - it makes no sense in our context.

It's concerning that all charities of the Jehovah's Witnesses organisation in Australia, since the *Royal Commission into Institutional Responses to Child Sexual Abuse* and its damning report on the Jehovah's Witnesses<sup>9, 10</sup>, are currently and aggressively undertaking extensive negationism of the historical role of children within the religious institution. By denying the existence of children they attempt to deny that child sexual abuse could have ever happened, but it did.

If we as survivors speak up, or go public, or give media interviews, then we are targeted and attacked, as recently evidenced by the Jehovah's Witnesses complaint over the ABC Four Corner's program 'Bearing Witness' – which we helped pitch to the ABC, suggesting key interviewees, and providing footage and research.<sup>11</sup> Charitable funds should not be used for this purpose ... i.e. the silencing and intimidating of child sexual abuse victims.

As adults, we engage in genuine charitable works and support real charities outside of the religious control of the governing body of Jehovah's Witnesses. We use our personal finances, resources, and time to advocate for fellow exploited and vulnerable victims and survivors that come out of, or that escape from, harmful religious groups. We have also been the fortunate beneficiaries of incredible charities during recent hardships.

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<sup>8</sup> <Awake! magazine. May 8, 2008, p. 21. Published by Jehovah's Witnesses.

<https://wol.jw.org/en/wol/d/r1/lp-e/102008167?q=philanthropy&p=par#h=20>

<sup>9</sup> Say Sorry website. *Part 1 - Jehovah's Witnesses and the Child Abuse Royal Commission*.

<<https://saysorry.org/2019/12/15/two-year-review-part-1-the-australian-royal-commission-into-institutional-responses-to-child-sexual-abuse/>>

<sup>10</sup> Say Sorry website. *Part 2 - Jehovah's Witnesses and the Child Abuse Royal Commission: The Child Abuse Royal Commission's Final Report*. <<https://saysorry.org/2019/12/16/two-year-review-part-2-the-australian-royal-commission-into-institutional-responses-to-child-sexual-abuse/>>

<sup>11</sup> Watching the World newsletter. April 22, 2023. Jehovah's Witnesses complaint re ABC Four Corners program Bearing Witness'. <<https://wtwnewsletter.substack.com/p/jw-news-watching-the-world>>

We both support the ‘Say Sorry’ initiative. The purpose of Say Sorry is explained on its website as follows:

‘Say Sorry’ shines a light on, and holds to account, the Watch Tower Society and those leaders within the Jehovah’s Witnesses organization that disregard or violate the laws of the land, or that cause religious harm to sections of the community.

Accountability and change has been achieved by the Say Sorry Team through a range of activities including: awareness, education, campaigns, public speaking, conferences, submissions to parliamentary inquiries, assisting with the Australian Child Abuse Royal Commission, working with governmental and statutory authorities, advising law enforcement agencies, lobbying, legal action, and prosecutions.

For the past 13 years the team behind ‘Say Sorry’ have provided up-to-date factual and unique content to international law enforcement agencies, government departments, politicians, inquiries, royal commissions, law firms, and the media. We also provide non-legal advice for investigations, civil lawsuits, and prosecutions involving the Watch Tower Society and the Church of Jehovah’s Witnesses.<sup>12</sup>

We highlight that private philanthropy, with no ability to obtain tax concessions, can have a far-reaching greater impact and benefit to the community. We say this with experience of our own limited philanthropic donations and volunteering in support of SaySorry.org, the weekly newsletter *The Last Days*<sup>13</sup>, and its partner website, JWLEAKS.ORG – of which has been operating as a whistleblower ‘leaks’ website about Jehovah’s Witnesses since 2012.<sup>14</sup>

Ongoing funding is a concern. The Australian Government recently recommended crowdfunding as a source of potential funding on its Business web site.<sup>15</sup> This shows that large registered charities, and even charities with DGR endorsement, are not always positioned to fund or sponsor individuals, who year-after-year, volunteer their life full-time to make a difference through their own personal charitable work towards the community.

People who take a public stand, or those who are private whistleblowers, particularly if the topic is ‘controversial’ but for the right reasons, need an avenue to receive funding from philanthropists.

This submission, and our responses to the information requests, draws on our lived experience:

- as survivors of institutional child sexual abuse;
- as advocates and volunteers (including Steven Unthank’s seven years as a volunteer firefighter);
- as financial supporters of numerous charities; and

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<sup>12</sup> <<https://saysorry.org/about/>>

<sup>13</sup> JW News | *The Last Days* newsletter. <<https://wtnewsletter.substack.com>>

<sup>14</sup> <<https://jwleaks.org/about>>

<sup>15</sup> <<https://business.gov.au/finance/funding/crowdfunding>>

- of time spent starting a not-for-profit corporation as company directors of Stop Religious Harm Limited.

We are concerned that the government may not fully appreciate the harmful and wasteful impact that some ‘charitable’ organisations have on the philanthropic community, and the adverse effects this leaves on the entire community.

## Response to Information request 1

Philanthropy Australia describes philanthropy as:

The planned and structured giving of time, information, goods and services, voice and influence, as well as money, to improve the wellbeing of humanity and the community.<sup>16</sup>

Defining the meaning of *an act of charity* is very complex.

In an ABC Radio Nightlife episode, broadcast on 27 September 2022, the presenter, Philip Clark, interviewed Anna Longley, Acting Commissioner of the Australian Charities and Not-for-profits Commission (ACNC), and Krystian Seibert, Industry Fellow, Centre for Social Impact, Swinburne University of Technology, on the subject of “*How do charities operate and can philanthropy and politics mix?*” During the program, Mr Seibert made an interesting comment stating, “not all philanthropy is good”.<sup>17</sup> We agree, and add that not all registered charities are good either.

The Australian Bureau of Statistics, in the 2021 census report, published that the most common religious affiliations within Australia were: Christianity (43.9%) and No Religion (38.9%) with almost 10 million Australians reporting having no religion.<sup>18</sup>

According to the ACNC, there are over 60,000 registered charities in Australia.<sup>19</sup> In the most part, these charities vie with each other for donations. Of these registered charities approximately 15,000 are religious charities. Of these religious charities, some 756 (5%) are charities of the Jehovah’s Witnesses.

When put into perspective the following figures (rounded) are quite sobering:

- There are 15,000 religious charities registered with the ACNC in Australia. This equates to **1 charity per 1,148** religious persons in Australia.

<sup>16</sup> <<https://www.philanthropy.org.au/learn-about-philanthropy/glossary/>>

<sup>17</sup> <<https://www.abc.net.au/radio/programs/nightlife/how-do-charities-work/101480274>> [3:22 minute mark]

<sup>18</sup> ABS. 2021. <<https://www.abs.gov.au/articles/religious-affiliation-australia>>

<sup>19</sup> <<https://content.nfplaw.org.au/wp-content/uploads/2023/04/Registration-as-a-charity-with-the-ACNC.pdf>>

- By contrast the 756 Jehovah’s Witnesses charities registered with the ACNC, have a total congregation membership in Australia of 71,355.<sup>20</sup> This equates to **1 charity per 94 individual** Jehovah’s Witnesses in Australia.

Jehovah’s Witnesses operate **12 times** more religious charities, per membership group, than all other religious groups put together, factoring in the Australian Bureau of Statistics (ABS) data on religious affiliation. In addition, with each of the charities requiring one or more Responsible Persons, and the Jehovah’s Witnesses averaging three per charity, there is a potential of 2,526 male Jehovah’s Witnesses being registered with the ACNC as a ‘Responsible Person’ and needing to be trained and managed.

### Jehovah’s Witnesses have not availed themselves of DGR endorsement

Unique among the Jehovah’s Witnesses charities in Australia, contained in a 60 page list in Attachment 3 of this submission, is that none of them hold Deductible Gift Recipient (DGR) endorsement. Why?

In the most part, it is a case of where the monetary donations or transfers of property go, or don’t go.

Paragraph 31 of Taxation Ruling TR 2005/13 states:

Transfers of property which are made to a DGR on condition that the property in turn will be transferred to a second entity raise concerns as to whether benefaction has been conferred on the DGR. If the effect of the condition is that the DGR is merely an agent or trustee to pass the transferred property on to another organisation, it is evident that no benefaction will in fact be conferred on the DGR itself. It is also evident that where the second entity is a non-DGR no benefaction is conferred on any DGR.[2] <sup>21</sup>

Footnote [2] to paragraph 31 states:

2 The effect of such transfers in relation to the recipient being an ancillary fund are outlined in Taxation Determination TD 2004/23. This involves the issue of whether the recipient of the transfer is a public fund, as required by the legislation covering ancillary funds.

This taxation ruling effectively stipulates that when a donor provides funds to an entity with DGR endorsement, and that entity passes on the donation to another entity, then the threshold requirements for a deductible gift will not be met.

When examining the structure of the Jehovah’s Witnesses charities registered in Australia one is left with the impression, in reading the governance documentation and internal

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<sup>20</sup> <<https://www.jw.org/en/library/books/2022-Service-Year-Report-of-Jehovahs-Witnesses-Worldwide/2022-Country-and-Territory-Reports/>>

<sup>21</sup> <<https://www.ato.gov.au/law/view/document?DocID=TXR/TR200513/NAT/ATO/00001>>

policies and procedures of the religion, that each charity is operating under a franchise model. The internal policies and procedures require both donated monies, and monies generated from real estate sales, to be transferred offshore on a regular basis to related entities and corporations, often under the guise of 'Donations and Overseas Aid' to a worldwide fund.

Figure 2 below shows an example of actual financials for the charity, Watchtower Bible and Tract Society of Australia, as received from Mr Bill Hahn, who formerly held the role of a Jehovah's Witnesses Accounts Servant. This statement details how the registered charity sent funds offshore under the ambiguous sub-heading 'Donations and Overseas Aids'. These combined transfers of over \$14m occurred following the commencement of the *Royal Commission into Institutional Responses to Child Sexual Abuse*. By the time the Jehovah's Witnesses appeared before the Royal Commission<sup>22</sup> in July and August, 2015, their funds were literally empty. Refer also to Attachment 2 of this submission, which includes alleged dialogue between NewsCorp and the Jehovah's Witnesses institution.

Watchtower Bible and Tract Society of Australia			
A.B.N. 42 002 461 225			
Not-for-Profit Entity			
STATEMENT OF COMPREHENSIVE INCOME			
For the year ended August 31, 2015			
	Notes	2015	2014
<b>INCOME</b>			
<b>Revenue</b>			
Interest		49,878	53,574
Other		996,500	275,601
Watchtower Travel Revenue		378	750
<b>Total Revenue</b>		<b>1,046,756</b>	<b>329,925</b>
<b>Gains/(Losses)</b>			
Disposal of Assets		(185,642)	(15,623)
Currency Translation		13,002	33
Donations		21,683,837	19,611,866
<b>Total Gains/(Losses)</b>		<b>21,511,197</b>	<b>19,596,276</b>
<b>TOTAL INCOME</b>		<b>22,557,952</b>	<b>19,926,202</b>
<b>EXPENSES</b>			
Evangelizing		2,490,486	2,180,046
Teaching		5,220,729	3,446,162
Bethel Services		2,886,798	2,882,424
Information Services		342,310	289,921
Facilities		1,303,666	1,770,088
Fleet Management		116,870	110,241
<b>Donations and Overseas Aid</b>	<b>2</b>	<b>3,905,207</b>	<b>10,236,291</b>
Administrative Services		1,108,864	714,193
<b>TOTAL EXPENSES</b>		<b>17,374,931</b>	<b>21,629,366</b>
<b>Surplus/(Deficit)</b>		<b>5,183,021</b>	<b>(1,703,164)</b>

*Subsidiary out of state*

\* IBSA Financial Report for 2014 p7 Incoming resources from charitable activities  
 Provision of services facilities \$ 5,783,062  
 @ average exchange rate \$1AUS = 0.53p  
 \$ 10,236,291AUS = \$ 5,425,234.

Figure 2

<sup>22</sup> Case Study 29. <<https://www.childabuseroyalcommission.gov.au/case-studies/case-study-29-jehovahs-witnesses>>



charities are classified as small or extra small charities<sup>24</sup> and each has its own Australian Business Number (ABN).

It is our concern that the leaders of Jehovah's Witnesses actively:

- pretend to be charitable under the guise of an outdated Australian Government charitable purpose of 'advancing religion';
- exact absolute authority (power) and coercive control over ~70,000 vulnerable adherents which permits the extract of wealth for overseas corporations;
- remain under the radar through the abuse of the ACNC status of 'basic religious charity' when they are merely satellite agencies of a larger entity; and
- do not genuinely contribute to charitable productivity through genuine philanthropy.

It is our submission, that in undertaking these actions, alleged corporate financial abuse is committed towards Jehovah's Witnesses rank-and-file members and their families, including by extension former members of the religion who may be adversely affected by coercive philanthropic decisions made by family members within the religion. We are aware of two case studies evidencing corporate financial abuse. Firstly, a Queensland congregation that voted to 'donate' the proceeds of their church sale to the 'Brisbane Congregation' (which does not exist), and secondly, an Australian Capital Territory congregation that had its funds drained. A member of this second congregation called an extraordinary meeting of the congregation charity; he was abruptly excommunicated.

If ~70,000 potentially vulnerable people were not coerced into giving to the Jehovah's Witnesses, who do not give back to their own members, then their members would have more to donate to actual benevolent charities in times of need.

It is not the religious beliefs we are concerned with in this submission but rather the corporate policies and financial extraction activities operating under the guise of religious charitable giving/taking.

In his book *Crisis of Conscience*, former member of the Governing Body of the Jehovah's Witnesses, Raymond Franz, in writing about the various subjects that he and other members of the governing body discussed at during their meetings, wrote that one of the many issues discussed was:

...about the [Watch Tower] Society's then-existing practice of using irregular channels to funnel money into certain channels (Indonesia as one example) in a way that would gain greater value for the American dollars involved, doing this even though the particular country had laws ruling this illegal.<sup>25</sup>

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<sup>24</sup> ACNC. Australian Charities Report 8<sup>th</sup> Edition. Page 10.

<<https://www.acnc.gov.au/sites/default/files/documents/2022-06/Australian%20Charities%20Report%20-%208th%20edition.pdf>>

<sup>25</sup> Franz, R. (2018 Edition). *Crisis of Conscience*. Nulife Press.

It is our opinion, based on the documents and records we have collected over many years, that the large number of Jehovah's Witnesses charities exist to hide the extent of the real estate and financial siphoning, from private philanthropic donations by Australians, to overseas accounts operated under the umbrella control of the Watch Tower Bible and Tract Society of Pennsylvania, Inc., and its controlling governing body.

In summary of our reply to **Response to Information request 1**: for private philanthropy, involving non-tax-deductible donations to charities, to continue to grow in Australia, the public needs to know where the money is ultimately going, not just the identification of the first 'beneficiaries' in a not-for-profit's governing document.

### **Recommendation 1**

Greater financial transparency of basic religious charities so that philanthropic donors can make an informed decision.

### **Recommendation 2**

A prohibition or restriction on small charities, and basic religious charities, operating as collection agencies for larger charities or institutions.

### **Recommendation 3**

The introduction of legislation, with the intent being similar to Paragraph 31 of Taxation Ruling TR 2005/13, that would prevent basic religious charities from donating to, or collecting donations for, charities or entities without DGR endorsement.

## Case Study – Greek Orthodox Archdiocese

With reference to Recommendation 3 above, this example shows the benefits of DGR endorsement for a religious community.

The Greek Orthodox Archdiocese is currently undertaking a \$27.5 million redevelopment of the Greek Orthodox Cathedral of the Annunciation of Our Lady in Redfern, Sydney.<sup>26</sup> To facilitate the construction works, and to encourage philanthropic donations, DGR endorsement was applied for and granted by the Australian Taxation Office pursuant to the *Income Tax Assessment Act 1997*. The recipient is the Greek Orthodox Archdiocese of Australia Consolidated Trust Cathedral of the Annunciation of our Lady Restoration Fund.<sup>27</sup>

In this example, small basic religious charities, such as those belonging to the Greek Orthodox community, can make donations to this project knowing the donated funds will not be transferred to another organisation.

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<sup>26</sup> <<https://greekherald.com.au/news/27-5-million-redevelopment-of-greek-orthodox-archdiocese-site-in-sydney-approved/>>

<sup>27</sup> <<https://www.ato.gov.au/law/view/document?docid=PAC/19970038/30-105&anchor=30-105#30-105>>



The advantage of this is that donors have the assurance that the project is not a front to raise monies above and beyond actual construction costs, or any so-called community trust set up with the intention that the excess funds are donated out of the country.

By comparison when the Jehovah's Witnesses recently undertook a \$9.9 million redevelopment of their main religious building in Sydney's west<sup>28</sup>, they did not apply for DGR endorsement.

## Response to Information request 3, 4 and 5

### Background

In 2001, The Treasury published its report on the *Inquiry into the Definition of Charities and Related Organisations*.<sup>29</sup>

A submission was made to the inquiry by the Watchtower Bible and Tract Society of Australia on behalf of Jehovah's Witnesses in Australia.<sup>30</sup> There were two main points worth noting in their submission:

**The first point** was their definition of "charity" and a reference to the word 'charity' in 1 Corinthians 13:13 of the King James Bible, as the basis of the Bible's command to engage in charitable works. The King James Bible stated: "*And now abideth faith, hope, charity, these three; but the greatest of these is charity.*"

It is not without irony that the Jehovah's Witnesses did not quote from their own authorised translation of the Bible. Why? Their very own bible, the New World Translation of the Holy Scriptures, has completely removed the word "charity" from the scriptures. From our being raised within the Jehovah's Witnesses religion we noticed that they believe that charity means that donations of time and money should be given to the religion, not to the public. Granted, Jehovah's Witnesses preach door-to-door, but this has now been changed into one's own personal capacity, not as a volunteer or representative of the religion.

By adopting this recent strategy, the religion is attempting to insulate itself from legal incidents, including potential vicarious liability, in relation to this preaching work (refer to Appendix 2). This was the real 'public benefit' provided by the religion, and by extension its almost 800 congregation charities that should no longer be claiming this as their charitable community works.

**The second point** was the Jehovah's Witnesses submission that:

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<sup>28</sup> *The Daily Telegraph*. (31 January 2020). Religious group's \$9m plans to grow digital presence.

<<https://bit.ly/3lwK04B>>

<sup>29</sup> <<https://catalogue.nla.gov.au/Record/2630199>>

<sup>30</sup> <<https://jwleaks.files.wordpress.com/2012/06/357-watchtower-bible-and-tract-society-of-australia.pdf>>

We believe that more funds would be available if donations of reasonably large amounts “for the advancement of religion” were tax-deductible.<sup>31</sup>

For many years now the Australian Taxation Office has allowed donations of reasonably large amounts to be tax-deductible on the proviso the recipient holds a Deductible Gift Recipient (DGR) endorsement, which prohibits the sending of money offshore. Since that taxation amendment no Jehovah’s Witnesses entity has acquired DGR endorsement.

### Are community trusts for philanthropy a solution?

We believe that community trusts would create an additional burden on the Australian community, as a community-based trust could play into the hands of religious entities seeking to increase donations within Australia by allowing tax-deductions on donations, with the intention of sending the monies overseas as ‘Donations and Overseas Aid’.

On 27 April 2023, the not-for-profit organisation, PUBLICA.ORG LIMITED<sup>32</sup> (*Publica*), published an article on its website promoting a submission to the Productivity Commission’s Review of Philanthropy.<sup>33</sup> The article provided a download link to a copy of *Publica*’s submission document on their own website.<sup>34</sup> It is this document published by *Publica* on their website that we refer to in this submission.

*Publica* puts forward the concept of a ‘community trust’ as a solution to increase donations to primarily, Christian organisations. We noticed with interest that several of *Publica*’s recommendations, if adopted by the government, could assist the Jehovah’s Witnesses to circumvent the intention of the Australian Taxation Office ruling contained in Paragraph 31 of Taxation Ruling TR 2005/13, which is currently preventing the religion from sending tax-deductible gifts, received from the public, to overseas entities, such a parent corporation or other entity having similar objectives and operating under the explicit direction of the governing body of Jehovah’s Witnesses.

*Publica* states that they partner with “churches and organisations”<sup>35</sup> in Australia. Several churches and organisations were identified in the document. No direct reference was made to Jehovah’s Witnesses or any of its related entities.

Therefore, in this section of our submission we focus how the recommendations made by *Publica*, if accepted and recommended by the Productivity Commission, could be exploited by religious entities seeking to increase donations for the purpose of sending larger amounts of funds out of the country.

In the following discussion, a reference to ‘community trust’ carries the same meaning and definition as that used and applied by *Publica*.

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<sup>31</sup> Ibid, 5.

<sup>32</sup> ACN 651 520 651

<sup>33</sup> <<https://publica.org.au/submission-to-productivity-commission-philanthropy-enquiry/>>

<sup>34</sup> <<https://publica.org.au/wp-content/uploads/Philanthropy-inquiry.pdf>>

<sup>35</sup> Ibid, 1.

It appears that the main basis of *Publica's* paper is the creation of a "Community Trust" for the receiving of donations. In fact, the words 'community trust' or 'community trusts' appears 50 times in their document.

Page 55 of *Publica's* paper discusses the potential tax-deductible status of these proposed community trusts. It says:

*Tax-deductible status*

Gifts to the Community Trusts should be tax-deductible. The advantage of this is that small family support organisations and unincorporated associations could achieve tax-deductible status without having to go through the considerable hurdles involved in securing that status independently.<sup>36</sup>

We are not opposed to the establishment of a community-based type trust to assist charitable entities. There are several such-like trusts already in existence within Australia that are involved in philanthropy and that hold DGR endorsement. It is our opinion that the proposals put forward by *Publica* could easily be met through DGR endorsement of a community-based trust without the need to introduce new legislation. There are sufficient group categories listed on the Australian Taxation Office web site for which a community-based trust could apply under for DGR endorsement.<sup>37</sup>

There are two main areas of concern we have with the establishing of legislation allowing for potential tax-deductible status for community trusts. These are:

**1. Being a tax-deductible front for a foreign entity:** It would be critical that any legislative changes that allow for a community trust to be established should require it to be subject to the identical Australian Taxation Office ruling as contained in Paragraph 31 of Taxation Ruling TR 2005/13. This would primarily prevent a foreign entity having control or access to such a community trust and its funds.

Our concern is summed as follows: a *person* of a religious faith donates \$100 to a 'community trust' set up by a church and claims \$100 as a tax-deductible donation. The community trust sends \$50 of the donated monies back to the religious church the *person* is a member of and attends, and another \$50 to an overseas entity, which at the present time is not allowed under DGR endorsement. This creates a potential situation in that the *person* donating the money only sees a community benefit of \$50, less any administrative overheads.

**2. Control and Coercion and Money Laundering:** It would be critical that any legislative changes permitting any community trust to be established not permit it to be created by any religious entity or social welfare entity that is a potential beneficiary, or that has a vested interest in the trust funds, or that can use the trust as a means to launder money.

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<sup>36</sup> Ibid, 15.

<sup>37</sup> <<https://www.ato.gov.au/Non-profit/Getting-started/Getting-endorsed-for-tax-concessions-or-as-a-DGR/Is-my-organisation-eligible-for-DGR-endorsement-/DGR-categories/>>

## Potential duplication by the introduction of community trusts

The ACNC acknowledges that:

Discussions about the number of charities in Australia indicate that it isn't just the total number of charities that concerns people.

In many cases, the underlying concern people have is with the number of charities they feel are doing 'the same thing', duplicating efforts and competing for the same donations and funding.

Most charities are meeting a community need and generally not doing the same thing in the same area as another charity. However, there are instances where there is duplication.

The ACNC understands there are instances where charity resources could be used more effectively for better outcomes. We support an effective, robust, vibrant, independent and innovative charity sector, and recognise that there is often room to improve.

Undertaking the same charitable activities to serve the same beneficiaries in the same area can be inefficient and a duplication of effort and funds.<sup>38</sup>

We wholeheartedly agree with the above concerns raised by the ACNC. In commenting on the subject of duplication, the ACNC adds:

Decision (sic) like these, however, should be made by the charities themselves, rather than being dictated by the regulator.<sup>39</sup>

This same principle should be applied to charities seeking increased donation through tax-deductible status. DGR endorsement should be available only to charities or not-for-profits that agree to refrain from sending monies overseas or to other entities that do not have local DGR endorsement.

### **Recommendation 4**

There is no public benefit for the establishing of a community trust and we therefore request it not be recommended by the Productivity Commission.

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<sup>38</sup> <<https://www.acnc.gov.au/for-public/understanding-charities/are-there-too-many-charities-australia>>

<sup>39</sup> Ibid.

## Conclusion and Recommendations

We are concerned that the government may not fully appreciate the harmful and wasteful impact that some 'charitable' organisations have on the philanthropic community, and consequently, the adverse effect on the entire sector.

We are unsure how people who take a public stand, advocates, or activists, or those doing a good community work, or those who are private whistleblowers, can receive funding from philanthropists that currently require the ability to claim tax-deduction on their donation. Direct personal sponsorship or crowd-sourcing are the only current means.

We do not believe 'community trusts' would benefit the sector as we believe they would be more like closed trusts for the benefit of a few.

Please find listed below all our recommendations for consideration by the Productivity Commission.

### **Recommendation 1**

Greater financial transparency of basic religious charities so that philanthropic donors can make an informed decision.

### **Recommendation 2**

A prohibition or restriction on small charities, and basic religious charities, operating as collection agencies for larger charities or institutions.

### **Recommendation 3**

The introduction of legislation, with the intent being similar to Paragraph 31 of Taxation Ruling TR 2005/13, that would prevent basic religious charities from donating to, or collecting donations for, charities or entities that do not hold DGR endorsement.

### **Recommendation 4**

There is no public benefit for the establishing of a community trust and we therefore request it not be recommended by the Productivity Commission.

### **Recommendation 5**

Create greater financial transparency and accountability for basic religious charities registered with the Australian Charities and Not-for-Profit Commission (ACNC).

**Recommendation 6**

Basic Religious Charities which qualify for charity status solely for ‘advancing religion’ should not be exempt from lodging financial details or complying with all governance standards required of other charities.

**Recommendation 7**

To remove the sole charitable purpose of “advancing religion”, unless it is used as a subtype with other charitable purposes.

Larissa Kaput and Steven Unthank

SaySorry.org

May 2023

## Appendix 1 – Positive value philanthropic organisations

Below is an example of three organisations that are doing highly specialised work that are of tangible value to the community.

### **Peace of Mind Foundation | National Advocacy Service**

[I]n the brain cancer community, one of the primary gaps for patients and families is the availability of sound advice and quality resources... [The] Peace of Mind Foundation are proud collaborative partners of the National Advocacy Service, which directly assists families with accessing support services including the National Disability Insurance Scheme (NDIS), Centrelink and other government programs.

### **Ballarat Hackerspace (note: not currently a charity)**

The Ballarat Hackerspace is a community-run non-profit organisation that supports and encourages Science, Technology, Engineering, Art and Mathematics (STEAM) culture in the Ballarat and surrounding regions in Victoria, Australia. Hacking is about making things, creating technology and solving problems with innovative solutions. Our usage of "hacking" is the traditional version; of creating things with technology, making and reusing technology for different purposes... This is opposed to the modern common usage of hacking, which means breaking into computers, stealing data and so on.<sup>40</sup>

### **Lids4Kids Australia**

Lids4Kids Australia was founded as a grass-roots 100% volunteer project in May 2019 by Tim Miller, a Canberra-based full-time house Dad with three boys under ten. ... the ACT Government advised him that any piece of plastic smaller than a credit card can't be recycled and had to go to landfill. Lids4Kids Australia [is] committed to rescuing every plastic bottle lid from going into landfill to protect our environment and benefit kids. Lids4Kids will partner with many other recycling plastic manufacturers to purpose lids into any sustainable recycled plastic projects to benefit the communities in which they were collected.<sup>41</sup>

### **Humanists Victoria**

Humanists Victoria is part of a national and international humanist movement that strives for a world in which all individuals can attain their full potential. We do this through promoting an ethical reasoned and compassionate approach to life. Humanists Victoria is actively engaged in the community through a variety of projects aimed at alleviating suffering and maximizing personal autonomy and responsibility<sup>42</sup>. Humanists Victoria runs the ex-Religious Support Network<sup>43</sup> and leads discussions on existential philosophy, among other things.

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<sup>40</sup> <<https://ballarathackerspace.org.au>>

<sup>41</sup> <<https://www.lids4kids.org.au/about>>

<sup>42</sup> <<https://vichumanist.org.au/about/about-humanists-victoria/>>

<sup>43</sup> <<https://vichumanist.org.au/projects/ex-religious-support-network/>>

### **Rationalist Society of Australia**

The Rationalist Society of Australia (RSA) is the oldest freethought group in Australia, promoting reason since 1906. Our members and supporters hold that:

- All significant beliefs and actions should be based on reason and evidence.
- The natural world is the only world there is.
- Answers to the key questions of human existence are to be found only in that natural world.<sup>44</sup>

### **Social Health Australia**

Growing evidence suggests that the impacts of isolation, loneliness, transition, grief and loss are often best mitigated by meaningful human connection. At Social Health Australia, human connection is the basis for the kind of social emotional existential support we're helping make available in a wide range of settings, from the Australian Royal Navy to your local neighbourhood house. Our work draws inspiration from spiritual companioning, the time-honoured art of compassionate listening, reimagined as non theistic, and evolving as a new way of mediating meaning, holding hope and building resiliency in times of crisis. We are committed to ensuring that this support becomes increasingly accessible for anyone who may need it, regardless of age, culture, disability, gender identity, or belief system.<sup>45</sup>

### **Secular Association of NSW**

The Secular Association of NSW "...recognise that the right to freedom of religion or belief entails state neutrality in matters of religion. That is, the people should enjoy both freedom of religious belief and practice, and from imposed religious doctrine and practice".<sup>46</sup>

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<sup>44</sup> <<https://rationalist.com.au/about/about-us/>>

<sup>45</sup> <<https://socialhealthaustralia.org/about-us/>>

<sup>46</sup> <<https://secular-nsw.com.au/about/>>



## Appendix 2 – Negative value philanthropic organisation

In contrast to Appendix 1 above, the primary charitable work of Jehovah’s Witnesses is preaching which the religion has distanced itself from in recent years by claiming the preaching is undertaken as part of an individual’s own personal ministry, not the charity’s or corporation’s ministry or philanthropy.<sup>47</sup> They have abandoned their collective ‘Public Ministry’.

As a consequence, the Jehovah’s Witnesses are structured unlike any other organisation and are not based on giving, but primarily now on property development and sales. The idea of the Jehovah’s Witnesses being charitable in public opinion is tokenistic at best.

According to the Jehovah’s Witnesses 2018, 2019 and 2020 submitted Progress Reports published by the National Office for Child Safety, the Jehovah’s Witnesses claim:

our congregations do not provide or sponsor orphanages, Sunday schools, sports clubs, day-care centers, youth groups.<sup>48 49 50</sup>

In addition, the Jehovah’s Witnesses do not provide:

- Creches,
- Hospitals,
- Schools, or
- Soup kitchens.

Note: The Jehovah’s Witnesses 2021 Progress Report, published by the National Office for Child Safety was removed after a defamation complaint by a child sexual abuse survivor.<sup>51</sup>

According to the Australian-based website JWfacts.com, the Jehovah’s Witnesses organisation:

has five main pillars supporting its growth into a multibillion-dollar financial empire

- Literature sales
- Financial Donations
- Volunteer Labour
- Real Estate

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<sup>47</sup> *Awake!* magazine. May 8, 2008, p. 21. Published by Jehovah’s Witnesses.

<<https://wol.jw.org/en/wol/d/r1/lp-e/102008167?q=philanthropy&p=par#h=20>>

<sup>48</sup> <<https://www.childsafety.gov.au/system/files/2022-10/jehovahs-witnesses-annual-progress-report-2020.pdf>>

<sup>49</sup> <<https://www.childsafety.gov.au/system/files/2022-10/jehovahs-witnesses-annual-progress-report-oct-2019.pdf>>

<sup>50</sup> <<https://www.childsafety.gov.au/resources/jehovahs-witnesses-2018-progress-report>>

<sup>51</sup> JW News | *Watching the World* newsletter. (2023). Subheading “Other notable events after the ‘Bearing Witness’ program aired”. <<https://wtwnewsletter.substack.com/p/jw-news-watching-the-world>>

- Corporate investment schemes<sup>52</sup>

There are no activities that Jehovah's Witnesses charities engage in that would require the government to take over, and the government cannot assume this responsibility due to section 116 of the Constitution:

The Commonwealth shall not make any law for establishing any religion, or for imposing any religious observance, or for prohibiting the free exercise of any religion, and no religious test shall be required as a qualification for any office or public trust under the Commonwealth.<sup>53</sup>

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<sup>52</sup> <<https://jwfacts.com/watchtower/donations-money-solicitation.php>>

<sup>53</sup> <[http://classic.austlii.edu.au/au/legis/cth/consol\\_act/coaca430/s116.html](http://classic.austlii.edu.au/au/legis/cth/consol_act/coaca430/s116.html)>

## Appendix 3 – Complaints to the ACNC

### Reported harm

Over the course of many years, we have raised numerous concerns with the ACNC on the harms of the Jehovah’s Witnesses institution. Some examples are:

- 1,800 alleged child sexual abuse cases relating to 1,006 alleged perpetrators with none reported to law enforcement by the organisation; Financial misconduct.
- Legal entity phoenixing; perpetually circulating donations; shunning; working with children charges.
- Refusal to join the National Redress Scheme.
- Destruction of records.
- Destroying evidence, document forgery, manipulating privacy provisions, and perverting the course of justice.

However there has been no effective outcome. By virtue of the lack of visible accountability, the knowledge, powers and/or resources of the ACNC appear to be insufficient for the reported concerns.

In addition, awareness that the government is highly unlikely to revoke the charity status of a religion underpins bad corporate behaviour and undermines philanthropy.

### Privacy and secrecy provisions

The ACNC has been prohibited from providing any effective feedback on reported harms due to their privacy and secrecy provisions. Even reform of the provisions does not go far enough.<sup>54</sup>

The public needs to know on what basis the ACNC is able to consider such complaints and open an investigation. There appear to be no cases where the ACNC has revoked charitable registration for failure to provide benefit (as it was outweighed by detriment).

This means we remain unaware of the reasons for allowing the organisation to retain charitable status or how the responsible people are, in fact, responsible. It also means that we are unable to advise or even guide the ACNC on how to take action.

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<sup>54</sup> <[https://treasury.gov.au/sites/default/files/2021-07/c2021-190067-cp\\_2.pdf#:~:text=The%20ACNC%E2%80%99s%20secrecy%20provisions%20attempt%20to%20strike%20a,governmment%20administration%20in%20accordance%20with%20the%20ACNC%20Act](https://treasury.gov.au/sites/default/files/2021-07/c2021-190067-cp_2.pdf#:~:text=The%20ACNC%E2%80%99s%20secrecy%20provisions%20attempt%20to%20strike%20a,governmment%20administration%20in%20accordance%20with%20the%20ACNC%20Act)>

## Appendix 4 – Donations and Watchtower Finances

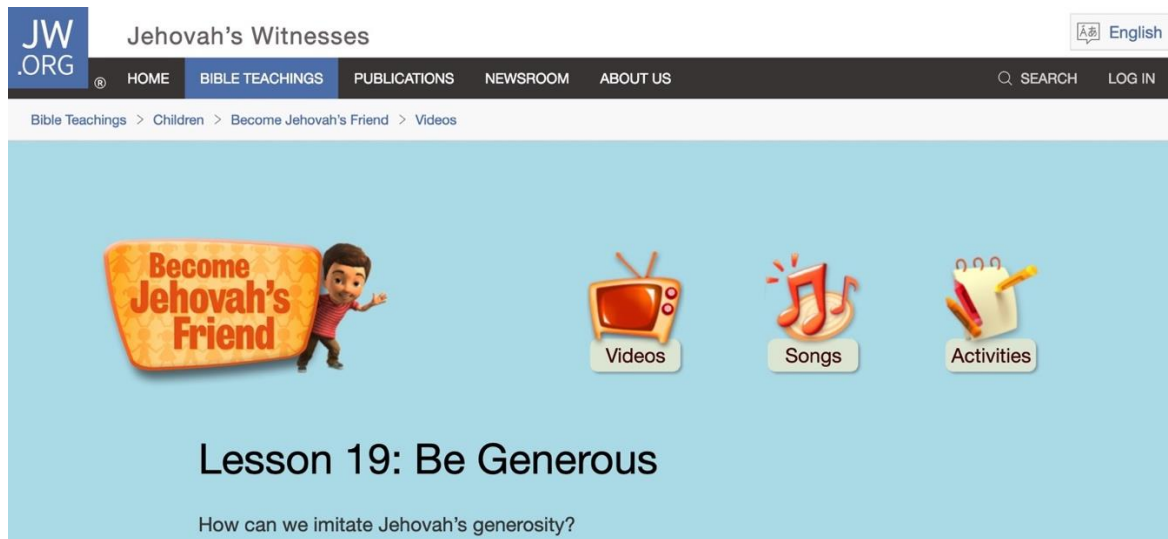
For comprehensive research on the methods used by Jehovah’s Witness in soliciting donations, including from children, see the Australian-based website JW Facts and the page “Donations and Watchtower Finances”:

<https://jwfacts.com/watchtower/donations-money-solicitation.php>

Jehovah’s Witnesses training activities teaching children to give money to the religion

These lessons use fear, obligation, and guilt (FOG) to indoctrinate and coerce young children into giving money to the religion.

In Lesson 19, young Sophia gives up her ice-cream money for the religion.



Link to Lesson 19: <https://www.jw.org/en/bible-teachings/children/become-jehovahs-friend/videos/be-generous/>

In the below activity young children are indoctrinated to support the corporate activities of Jehovah's Witnesses, including building and construction.

BECOME JEHOVAH'S FRIEND | ACTIVITY JW  
ORG

## Be Generous Toward Jehovah

Sophia chooses to give to Jehovah rather than getting something for herself.  
Complete the maze to help get her coin where it needs to go!



www.jw.org © 2015 Watch Tower Bible and Tract Society of Pennsylvania

Link to Activity: <https://www.jw.org/en/bible-teachings/children/become-jehovahs-friend/activities/be-generous-toward-jehovah/>