

**Registered number: 08732752**  
**Charity number: 1163363**

**British Pakistani Christians Limited**  
**(A company limited by guarantee)**

**Unaudited**

**Trustees' report and financial statements**  
**for the year ended 31 August 2021**

**British Pakistani Christians Limited**  
**(A company limited by guarantee)**

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**British Pakistani Christians Limited**  
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**Reference and administrative details of the charity, its Trustees and advisers  
for the year ended 31 August 2021**

**Trustees**

Juliet Chowdhry  
Dorah Mayah  
Vanessa Ramchurn  
Joel Kyari

**Company registered number**

08732752

**Charity registered number**

1163363

**Registered office**

2nd Floor  
168 Shoreditch High Street  
London  
E1 6RA

**Company secretary**

Juliet Chowdhry

**Accountants**

Kreston Reeves LLP  
Chartered Accountants  
2nd Floor  
168 Shoreditch High Street  
London  
E1 6RA

**British Pakistani Christians Limited**  
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**Trustees' report**  
**for the year ended 31 August 2021**

The Trustees present their annual report together with the financial statements of the charity for the year ended 31 August 2021. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**Objectives and activities**

**a. Policies and objectives**

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

The charity's objectives are to assist people of Pakistani origin in both the United Kingdom and in Pakistan having particular emphasis on the Christian communities and specifically:

The promotion of equality and diversity for the public benefit by:

- the elimination of discrimination on the grounds of race, gender, disability, sexual orientation or religion;
- advancing education and raising awareness in equality and diversity;
- promoting activities to foster understanding between people from diverse backgrounds;
- conducting or commissioning research on equality and diversity issues and publishing the results to the public;
- cultivating a sentiment in favour of equality and diversity;
- acting as advocates for Pakistani Christians facing persecution.

The promotion of religious harmony for the benefit of the public by:

- educating the public in different religious beliefs including an awareness of their distinctive features and their common ground to promote good relations between persons of different faiths;
- promoting knowledge and mutual understanding and respect of the beliefs and practices of different religious faiths.

The relief of financial need and suffering among victims of natural or other kinds of disaster in the form of money (or other means deemed suitable) for persons, bodies, organisations and/or countries affected including the provision of medical aid.

The prevention or relief of poverty or financial hardship in the UK or Pakistan by providing or assisting in the provision of education, training, healthcare projects and all necessary support designed to enable individuals to generate a sustainable income and be self-sufficient.

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**Trustees' report (continued)**  
**for the year ended 31 August 2021**

**Objectives and activities (continued)**

**b. Activities undertaken to achieve objectives**

This has been the fourth year that the charity has been in operation and the charity has continued to build links with communities in Pakistan and this country as well as understanding their needs and requirements.

In particular the following activities have been undertaken in the past year:

Provision of safe houses for women trapped in forced marriages, blasphemy victims and other persecuted Christians in Pakistan. Currently they are rented but we hope to have one permanent safe house by next year.

Debt relief programmes, where possible, including business training, educational programmes and slavery emancipation.

Clean water projects to improve health and well being of persecuted Christians, improve low life expectancy and to protect vulnerable Christian girls from abduction and rape while relieving themselves in local fields.

Legal aid provision for victims of blasphemy laws and persecution through the hiring of professional solicitors.

International advocacy by writing country reports, contributing to UK and other national Country Policy and Information Notes for immigration and asylum.

UK poverty eradication programmes for teenagers in Redbridge for which we are planning to create a non-alcoholic bar for teenagers at which community leaders will talk on themes to improve community citizenship, reduce anti-knife crime, improve interfaith harmony and increase environmental awareness and efficiency. We aim to increase the diversity of people using services at our community centre.

Homeless help in the local community of Redbridge. We began a soup kitchen to serve the homeless last year which is now expanded to include a Food bank and serves up to 40 people 3 times a day. During the COVID-19 lockdowns the service ran daily and was visited by up to 65 people a day.

**Achievements and performance**

**a. Main achievements of the charity**

**September 2020:**

September began with some good news after we discovered that Liane Pibworth a woman we had helped move from her home in Hammersmith, was safe and well. She had been targeted by extremists and UK Police had been seeking her whereabouts after she and her young daughter had gone missing ([click here](#)).

We also began helping Anika Masih after she suffered a brutal attack at the home of a Muslim family she had been working for as a domestic servant. Anika had been chained and beaten so bad she could not walk unassisted for 3 months and was hospitalised for 6 days. Worse still to avoid conviction for their behaviour the Muslim family had stated that Anika has stolen gold and money from their house. An impossibility considering the constraints the family had placed on her. Read more here:

<https://www.britishasianchristians.org/baca-news/christian-teenager-beaten-to-near-death-for-quitting-role-as-house-maid-at-muslim-home/>

We provided financial help while the police investigated and paid for her medical costs. We also liaised with police and were able to remove a false allegation that she had stolen possessions from their home.

When flash floods engulfed Karachi destroying many homes especially those of deprived Christians who lived in the route of the surge, we set up a disaster recovery fund. The floods were said to be the worst since 2010 and

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**Trustees' report (continued)**  
**for the year ended 31 August 2021**

**Achievements and performance (continued)**

the devastation was watched on news channels the world over. Read more here:

<https://www.britishasianchristians.org/baca-news/karachi-floods-worst-in-89-years-leave-christian-families-destitute/>

British Asian Christian Association distributed food and mosquito nets and held a medical camp at Goth Ibrahim Khan Village, Mari Tahalka in the Sindh. Our team was headed by Pastor Musa (63 yrs) who led our partner group Victory Church. We hope to install a clean water pump for the community in March 2022.

In September we also paid for a new prosthetic limb for Aleeza Ashiq Masih. Aleeza was the youngest survivor of the Quetta Bomb Attack on 17th December 2017. She owes her life to God and the many donors who paid for her bowel operation, limb removal and gangrene treatment all paid for by BACA. She showed us a wonderful video (use link below) of her dancing at a wedding, in which you can see her confidence has not waned despite her lost limb and she has the mobility of any child her age. We thank God for her life:

<https://www.britishasianchristians.org/baca-news/2017-child-bomb-survivor-aleeza-now-4-yrs-puts-new-prosthetic-leg-to-good-use-at-wedding/>

In the same month, we began an assistance package for Tabitha a young 6 year old who was abducted by an 18 year old Muslim man and raped which included liaison with the police and hiring a solicitor. In October 2021 we were forced into moving the family into a safe house. As the paedophile Mohammed Waqas and his cohorts obtained bail and began threatening the family with death and the rape of their children if they continued to pursue justice. Her case is still going through Lahore High Court in 2022. Read more here:

<https://www.britishasianchristians.org/baca-news/muslim-paedophile-and-his-friends-threaten-to-rape-christian-child-of-6-yrs-and-her-sisters-if-parents-continue-court-case/>

In the UK we successfully quashed a Redbridge Council littering offence for a homeless person who obviously could not afford it, had learnt his lesson and who feared being evicted from a temporary shelter. Chasing the fine would have been more than it was worth for the council so we were surprised things had got that far. Read more here:

<https://www.britishasianchristians.org/community-projects/homeless-man-without-1-50-implores-redbridge-council-to-waive-150-litter-fine-given-for-throwing-a-previously-discarded-cigarette-butt-to-the-floor-after-he-retrieved-the-unused-tobacco/>

**October 2020:**

The month started badly with Zafar Bhatti Pakistan's longest serving blasphemy victim having a bail application on health grounds, rejected. His wife was also poorly and needed our help with medical assistance. Read more here:

<https://www.britishasianchristians.org/baca-news/57-year-old-false-blasphemy-convict-of-8-years-with-rapidly-failing-health-cannot-get-bail-from-prison-while-murderers-are-being-set-free/>

This was followed by further bad news when the murderers of ten year old Badil Masih were also given bail and began threatening mother Sharifah Bibi. We remind you that, Badil Masih was sexually assaulted and murdered by his employers after seeking his full wages, while working at a scrap yard. Read more here:

<https://www.britishasianchristians.org/baca-news/badil-masihs-killers-set-free-on-bail-after-paying-murder-lenient-pakistani-courts-bail-blood-money/>

We continued to support struggling mothers with housing and food costs, after their husbands were locked away in the brutal Bangkok Immigration Detention Centre. Thailand has refused to ratify international conventions for Asylum and treat UNHCR registered refugees and asylum seekers as illegal immigrants. Read more here:

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**Achievements and performance (continued)**

<https://www.britishasianchristians.org/baca-news/struggling-pak-christian-families-supported-in-thailand/>

In this month we reported on a church in our local community that made international headlines, after a local Muslim ripped of a cross from the church building because he found it offensive. Read more here:

<https://www.britishasianchristians.org/baca-news/muslim-successfully-rips-hated-cross-from-roof-of-london-church/>

In October we had to move Tabitha (7rs) and her family to a safe house after her rapist and his friends began to threaten further rape and violence, if the family did not drop their civil case. The young paedophile Muhammad Waqas became more emboldened after gaining bail through Lahore High Court, in September. Read more here:

<https://www.britishasianchristians.org/baca-news/christian-family-moved-to-safehouse-to-thwart-threats-from-muslim-paedophile-given-bail-in-pakistan/>

We reported on 13 year old Arzu Raja was kidnapped and forcibly married to a Muslim man of 44 years it created international news. Lord Alton raised the matter in the House of Lords, but even then the Sindh Courts ratified the marriage despite the legal age of consent being 18 in their province. Arzu Raja has not been seen by her parents since. Read more here:

<https://www.britishasianchristians.org/baca-news/islamist-court-bias-prevents-weeping-mother-access-to-kidnapped-raped-and-forcibly-married-christian-teenager/>

In the UK, we continued our homeless meals and foodbank as usual. We also began a campaign to bring Christmas lights and a nativity to Chigwell Row in Essex, for the first time ever. This was after Hannah Chowdhry our volunteer had to suffer the ignominy of a set of nativity figurines she bought through BACA for Ilford Town Centre, being smashed by vandals. Read more here:

<https://www.britishasianchristians.org/community-projects/christmas-lights-and-nativity-for-first-time-ever-at-chigwell-row/>

Working with the NHS we began to promote potential Hepatology tests undertaken by the NHS at our Meal for the Homeless service:

<https://www.britishasianchristians.org/community-projects/hepatology-team-to-use-baca-premises-to-check-and-treat-homeless-people/>

**November 2020:**

We started off the month questioning the assessment of our terrorist threat levels in the UK. They had just been raised to severe again by the UK Government, based on attacks around the continent of Europe. We suggested they should not have been lowered previously considering evidence already existed that the reduction in terrorist attacks was based on our COVID-19 lockdown and not any change in ideology or global politics.

<https://www.britishasianchristians.org/baca-news/britain-have-raised-the-uks-islamist-terrorist-threat-levels-to-severe-on-the-basis-of-attacks-on-the-continent-but-should-this-ever-have-been-lifted/>

Unwanted goods we had sent to Pakistan that had been delayed by COVID-19 had just begun to arrive at our sorting depot. Our yield had been growing significantly since our work feeding the homeless had raised the profile of our work sharing formerly used items. We moved distribution out of the church this month as parishioners wanted more privacy when collecting items, also we contacted wider churches to ensure more families benefitted from the service. Read more here:

<https://www.britishasianchristians.org/baca-news/christmas-came-early-as-covid-19-delayed-recycled-goods-arrive-en-masse/>

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**Achievements and performance (continued)**

When a deaf-mute child was raped by 5 men for 2 months while police dithered in March 2020, the local Member of Provincial Parliament (MPA) Tariq Gill intervened to help. He asked for help from BACA with a safe home but we were full to capacity. By the time we found space an alternative arrangement was in place, but we did help them find a solicitor who has begun the work on the case pro bono for them. The case is still rumbling on slowly in Pakistan with numerous postponements as is the norm in Pakistan. Read more here:

<https://www.britishasianchristians.org/baca-news/deaf-mute-christian-girl-subjected-to-5-man-gang-rape-and-torture-for-2-months-due-to-police-negligence-and-local-muslim-community-acceptance-of-the-crime/>

In the same month BACA won an award for our work in supporting the homeless and economically challenged during the COVID-19 pandemic. The London Faith & Belief Community Awards – celebrate the role faith and belief communities have in creating a sense of belonging and togetherness for the capital's diverse communities. This was only the 4th ever ceremony of this very prestigious award.

Young Hannah Chowdhry's work with the homeless led to an inspirational article that was praised by the Ilford Historical Society. Read more here:

<https://www.britishasianchristians.org/community-projects/young-inspiring-teenagers-research-into-ilford-homeless-praised-by-ilford-historical-society/>

The NHS's Hepatology Team also began their test on homeless and foodbank visitors to our Meals for the Homeless and Food Bank centre. Read more here:

<https://www.britishasianchristians.org/community-projects/nhs-hepatology-team-to-make-visits-to-baca-meals-for-the-homeless-project-more-regular/>

**December 2020:**

This was a special month for us. We began our challenge to get Nabeel Masih, who was only a teenager when he was arrested for a blasphemy. The young man had spent 2 years in isolation and had been failed by several charities. But we were determined not to let him rot in a cell for longer. Read more here:

<https://www.britishasianchristians.org/baca-news/blasphemy-convict-who-was-just-a-teenager-when-accused-seeking-bail/>

Sadly, it was the same month that our case for Badil Masih began to fall apart. This was because the eye-witnesses that had helped us get his case successfully into court were nobbled by the murderers and their cohorts. Threats and bribes left mother Sharifah Bibi without any credible witnesses and this began to take its toll on her health. Read more here:

<https://www.britishasianchristians.org/baca-news/mother-of-murdered-10-year-old-suffers-ignominy-of-lost-witnesses/>

Christmas could not have been better for Redbridge's homeless, they received wrapped gifts, a full turkey dinner, access to free Gideon's bibles and a prayer by Rev Andrew Willis of High Road Baptist Church. Read more here:

<https://www.britishasianchristians.org/community-projects/christmas-came-early-for-redbridge-homeless/>

Hannah was very successful in her project to bring Christmas lights, a COVID-19 safe event and a nativity to Chigwell Row for the first time ever. Read more here:

<https://www.britishasianchristians.org/community-projects/christmas-lights-in-chigwell-row-for-first-time-ever-thanks-to-hannah-chowdhry/>



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**Trustees' report (continued)**  
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**Achievements and performance (continued)**

**February 2021:**

A Christian nurse was beaten by colleagues after a false accusation was made by her management team frustrated that Nurse Tabeeta refused to do more shifts in the COVID-19 ward. It seems the hospital she worked in were targeting Christians for work in these dangerous wards and Nurse Tabeeta dared to stand up. In a video it can be seen how senior hospital staff slapped her across the face several times in an attempt to make her confess to a crime she did not commit. BACA helped her with a solicitor who whisked her out of the country. Read more here:

<https://www.britishasianchristians.org/baca-news/nurse-accused-of-blasphemy-is-beaten-by-hospital-staff-who-try-to-force-her-to-confess-to-crime-she-did-not-commit/>

This month was disappointing when bail was granted to the murders of Saleem Masih a Christian man, killed for rinsing off in a tube well. It should be noted the owners had no problem with Muslim men rinsing off in the same well and this was a reaction to a perceived ritual impurity. Read more here:

<https://www.britishasianchristians.org/baca-news/farce-of-a-murder-investigation-by-kasur-police-may-result-in-escape-from-justice-for-known-murderers/>

In this same month the murder trial for 10 year old Badil Masih was looking increasingly difficult. Mainly because the murderers were granted bail and they succeeded in persuading key eyewitnesses to refrain from giving testimony in the previous month. Sharifah Bibi was looking frail and depressed by this point and was approached by the murderers daily. They threatened to kill her remaining son if she pursued the murder trial and refused their compensation. BACA encouraged her to plough on with the murder trial but we could tell it was difficult for her. Read more here:

<https://www.britishasianchristians.org/baca-news/mother-of-murdered-10-year-old-may-be-forced-to-accept-bribe-as-compensation-for-sons-short-life/>

Tabitha Munir however, seemed to be having more luck. Our safe house had brought the family some solace and renewed vigour to win their child-rape case. Moreover, despite many postponements the case was moving in favour of a successful outcome. Read more here:

<https://www.britishasianchristians.org/baca-news/safe-house-move-brings-solace-to-family-of-girl-raped-at-6-years-of-age/>

**March 2021:**

Success at last after taking over the blasphemy case of Nabeel Masih two years later we won a landmark court decision at Lahore High Court on 1st March. This was despite the failings of several previous charities that had made a real mess of his case. Judge Javaid Gaddal ordered the release of Nabeel Masih on bail based on no evidence that he had committed any crime. Read more here:

<https://www.britishasianchristians.org/baca-news/nabeel-masih-convicted-of-blasphemy-at-16-years-is-to-be-set-free-on-bail-thanks-to-baca/>

On 18th March 2021, Nabeel Masih was set free and moved into a safe house by BACA while we continue to fight for his acquittal. Read more here:

<https://www.britishasianchristians.org/baca-news/nabeel-masih-who-four-years-ago-as-a-christian-16-year-old-was-convicted-of-blasphemy-in-pakistan-is-now-free/>

Nabeel Masih has been given a motorcycle and is secretly receiving vocational training in hairstyling. This allows him to hide his identity while travelling to meet family and gain a qualification that may help with work in a country abroad if we can help him escape the hatred in Pakistan.

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**Achievements and performance (continued)**

While in prison Nabeel developed large lipomas which had caused him severe pain during his incarceration. In March we appealed to our donors to help us pay for an operation to have them removed from him ending his long-term suffering. Read more here:

<https://www.britishasianchristians.org/baca-news/despite-painful-large-lipomas-blasphemy-teen-nabeel-masih-was-never-provided-any-medical-treatment-while-in-prison/>

Despite the dangers to Nabeel Pattoki Court refused to permit him to be absent from the hearings. Nabeel continues to be threatened by mobs every time he goes to court. Read more here:

<https://www.britishasianchristians.org/baca-news/court-refuses-absence-of-nabeel-masih-from-court-despite-fears-for-his-safety/>

Unfortunately, during March the pressure became too much for Shareefa Bibi who capitulated to the demands of her 10 year old son's murderers. In a private meeting with their solicitor to which neither any officer from BACA or our solicitor were invited (we were not made aware of the meeting), Shareefa agreed compensation terms. In all fairness, her case had become difficult to win and Shareefa had told us that she felt she had no other option. This was based on threats that made her fear that her son could be murdered. She also felt a deep betrayal by material witnesses who refused to support their original testimonies after receiving threats and potentially bribes. Read more here:

<https://www.britishasianchristians.org/baca-news/compensation-terms-agreed-by-distressed-mother-whose-11-y-o-son-was-murdered-by-his-employers/>

Rather ignominiously the compensation was not received as agreed with Shareefa and to help her we enacted our solicitor to demand it on her behalf.

**April 2021:**

In April, two nurses were accused of blasphemy after removing a microbe-infested sticker from a locker. The angst against them began when a manager with a personal grudge accused them of a blasphemy because the sticker had an Islamic prayer. The two nurses are now facing blasphemy charges and have been imprisoned after warped hospital management supported the false allegation saying that the nurses had hidden the stickers, when they had actually binned the unclean stickers. Read more here:

<https://www.britishasianchristians.org/baca-news/two-nurses-accused-of-blasphemy-for-removing-a-bacteria-infested-sticker/>

We have offered support and help to the families of the nurses, and they know how to contact us if they need help. Our officers maintain regular contact and pray with them.

A court mix-up that was outside the control of British Asian Christian Association, resulted in Nabeel Masih who had been recently set free from prison, to go on Pakistan's most wanted list. Our solicitor worked rapidly to resolve this matter. Read more here:

<https://www.britishasianchristians.org/baca-news/recently-freed-christian-blasphemy-convict-and-his-bail-guarantor-sought-by-police-on-most-wanted-fugitive-list-after-poor-court-administration/>

A further appeal for Nabeel Masih to be excluded from court appearance failed and we also soon realised from the many postponements of Nabeel Masih's appeal hearings that gaining an acquittal was going to be very difficult and take some time. Read more here:

<https://www.britishasianchristians.org/baca-news/district-court-refuses-absence-from-court-hearings-of-pakistans-youngest-ever-blasphemy-victim/>

Komal a deaf-mute child who was gang-raped by five men for two months, soon realised that getting justice was

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**Achievements and performance (continued)**

going to be a difficult task. BACA were asked for assistance by the Local MPA and though our Safe house was obtained late and an alternative found, we managed to persuade one of the solicitors who works with us to undertake a pro bono case for the MPA. The MPA wanted to stay responsible for the case and was asking us to fund him to pay for the case, which we felt uncomfortable with. Sumaira Hussain is a competent lawyer and we have every faith she will succeed in bringing justice. Of course we were disappointed when in April we discovered that the Pakistani Central Intelligence Agency (CIA), who had agreed to investigate the corrupt police response began to dither with their response. Read more here:

<https://www.britishasianchristians.org/baca-news/deaf-mute-christian-girl-betrayed-by-shallow-pak-cia-investigation-into-gang-rape-by-5-men/>

April saw much progress in the case of Tabitha who had been raped by Muhammad Waqas at the age of 6 years. We were hopeful of an impending decision in the case:

<https://www.britishasianchristians.org/baca-news/christian-girl-who-suffered-rape-at-only-six-years-of-age-receives-court-decision-soon/>

Many of you will be aware of the support we give to the orphans of Shama and Shahzad a couple who were burned alive in a brick kiln in 2014. We have from the first day provided a live-in-nanny who resides with the grandfather and the three children Suleman, Poonam and Sonia. In April we also bought the children new beds thanks to donors who much like us were distraught at the dilapidated state of the beds that the children were using. Read more here:

<https://www.britishasianchristians.org/baca-news/new-beds-for-orphaned-children-who-were-forced-to-watch-as-their-parents-were-burned-alive-by-islamists/>

At the end of the month our solicitor Sumaira Hussain successfully petitioned Chunia District Court to add two men involved of murder into the ongoing murder trial of Shehzad Masih, who was killed by Muslims for rinsing off in a tube well due to the perceived ritual impurity. We were becoming increasingly confident that justice would be provided in this case.

<https://www.britishasianchristians.org/baca-news/men-who-murdered-christian-man-for-polluting-a-well-through-ritual-impurity-will-now-face-murder-charges/>

Easter treats were given to our homeless visitors at our Meals for the Homeless service. This included chocolate eggs a roast chicken meal and some gifts. Read more here:

<https://www.britishasianchristians.org/community-projects/easter-gifts-for-the-homeless-to-share-blessing-of-christs-resurrection/>

As the nation mourned Prince Philips death, Hannah Chowdhry shared a wonderful testimony about the impact of the Duke of Edinburgh Award. Read more here:

<https://www.britishasianchristians.org/community-projects/as-the-nation-mourns-prince-philip-hannah-chowdhry-recalls-the-wonderful-gift-of-his-pioneering-duke-of-edinburgh-award-scheme/>

**May 2021:**

In May, an Australian charity who regularly visit Pakistani Christians asylum seekers in Thailand and offer help, who have made BACA their priority charity to channel support through asked to investigate and assist a family who had lost their patriarch in a workplace incident. Babar Ishaq died falling off a ladder while working illegally, due to the failure by Thailand to recognise his asylum status that has been recognised by the UNHCR. He left behind a wife and three children one who is severely mentally impaired. We provided a cash gift and BACA continues to help them with monthly groceries.

<https://www.britishasianchristians.org/baca-news/baca-financially-support-pak-christian-asylum-family-with->

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**Achievements and performance (continued)**

mentally-impaired-child-after-father-was-killed-after-fall-from-ladder-while-working-illegally-for-pittance/

Later in the month, we also reported on the wife of Zafar Bhatti, Nawab Bibi who fell down some stairs and BACA paid for her medical treatment and physiotherapy. She also lost her home and we found her a new home before she was evicted from the old one. Nawab Bibi is 74 years of age and in frail health. She spoke to us about fears of not meeting Zafar when he was free again in this world. Nawab has called for prayers from supporters across the globe. Read more here:

<https://www.britishasianchristians.org/baca-news/ailing-health-sparks-fear-of-never-seeing-blasphemy-convict-husband-free-in-her-lifetime-for-loyal-praying-christian-wife-now-72-years-old/>

A Christian enclave was attacked after a volunteer swept dirty water from the church onto a Muslim man's hand. This resulted in the cleaner being pistol-whipped and later houses of Christians being stoned. The Christian community were attacked in their homes and then rounded up by a mob of over 300. Attractive women were fondled, licked and threatened with rape while men were threatened with guns. One man also lost his thumb in an attack with a sickle. The families were eventually left alone by the raiders and BACA helped the families with their medical costs and helped with the initial application for police help. Sadly all the attackers got pre-arrest bail and were later set free after the Christian community chose to forgive them to avoid any further repercussions.

<https://www.britishasianchristians.org/baca-news/small-christian-village-attacked-by-irate-muslim-mob-of-over-300-after-villager-spilt-water-on-clothes-of-young-muslim-man/>

The month ended with our news of the successful operation to remove lipomas from the body of Nabeel Masih, Pakistan's youngest ever blasphemy prisoner.

<https://www.britishasianchristians.org/baca-news/teenage-blasphemy-victim-set-free-by-baca-when-20-yrs-old-has-successful-operation-to-remove-large-painful-lipomas-developed-during-incarceration/>

By now, though we were the newest meals service for homeless people in Redbridge we were by now the largest and provided a three day service. Our centre began to be visited by Westminster Drug Project who were delivering lateral flow tests for COVID-19 and counselling our visitors. Read more here:

<https://www.britishasianchristians.org/community-projects/westminster-drug-project-team-to-undertake-lateral-flow-tests-for-homeless-at-our-centre/>

**June 2021:**

A series of postponements resulted in slow progress with the murder trial for Saleem Masih (RIP). Though we were confident that we could secure a successful result the delay was beginning to affect the parents of Saleem. The number of postponements followed a usual and concerning national trend. We believe Pakistani courts preferred for both parties to come to an out-of-court settlement and were purposeful in these delays. Read more here:

<https://www.britishasianchristians.org/baca-news/judicial-farce-murderers-of-christian-man-regularly-fail-to-attend-pakistani-court-and-judge-simply-postpones-hearings/>

In June, we also began support for the family Usman Masih and his mother Yasmeen Bibi who were both shot dead in November 2020, over a sewage dispute. Over a long period of time Itrat Bibi and her family who were responsible for a Muslim shrine in Lahore, began to argue and insult the Masih family. They were concerned about sewage water that passed from the Christian home past their shrine, for fear of ritual impurity. This was despite the sewage system having been installed as part of a very old development before the shrine had been created. After blocking the drains resulted in Itrat and her family being investigated by police she had an argument with the Christian family and in the ensuing action her son shot dead Usman and Yasmeen. BACA began financial support to pay for court appearances after having paid funeral costs much earlier. Read more here:

**British Pakistani Christians Limited**  
**(A company limited by guarantee)**

**Trustees' report (continued)**  
**for the year ended 31 August 2021**

**Achievements and performance (continued)**

<https://www.britishasianchristians.org/baca-news/mother-and-son-shot-dead-for-hatred-of-dirty-christians/>

At the end of the month we paid funeral costs for Shahzad Masih who was sodomised and then had his rectum and intestines torn apart, after an air pump was shoved into his rectum. We then also took on the legal costs to fight for justice for the murdered Christian man. Read more here:

<https://www.britishasianchristians.org/baca-news/sodomized-christian-man-has-pressurized-air-pumped-through-his-body-rupturing-his-intestines-and-rectum-leading-to-slow-painful-death/>

When a Rabbi was attacked and beaten on his head with a large paving stone in Chigwell, British Asian Christian Association reached out and delivered flowers to his wife as he recovered. Mrs Goodwin was delighted with the show of solidarity and shared a positive update about Rabbi Goodwins recovery. Hannah Chowdhry who presented the flowers had been educated at Kantor King Solomon School a Jewish School with diverse entrants. Read more here:

<https://www.britishasianchristians.org/community-projects/flowers-of-solidarity-presented-to-rabbi-who-was-attacked-in-chigwell/>

Our Meals for the Homeless service almost terminated in April, but we survived and shared an update:

<https://www.britishasianchristians.org/community-projects/succour-for-the-homeless/>

**July 2021:**

In July 2021 our first news story was the disturbing news that Rawalpinid High Court had rejected the appeal for acquittal of Zafar Bhatti. A further appeal was submitted by his solicitors however during a prison visit, Zafar Bhatti full of emotion sought the help of British Asian Christian Association and asked us to take over the blasphemy case with a new solicitor. Zafar was tired after 10 years of waiting for freedom and we agreed to his demand, based on him first allowing the existing solicitor to complete an appeal of the decision. Read more here:

<https://www.britishasianchristians.org/baca-news/christian-man-pakistans-longest-serving-blasphemy-convict-ever-has-his-appeal-refused/>

Though three men who murdered young father Shahzad Masih after he rinsed off in a tube well, were given bail, BACA remained sure of a conviction. Ghafoor Masih and his wife stayed resolute in their desire to win this case. They faced up to the threats and compensation bribes offered by the three Muslim men who jeered at them, shouted insults as they left court. BACA knew this blow was temporary because of the huge amount of evidence we had collected and the bravery of the parents to not give up.

<https://www.britishasianchristians.org/baca-news/murderers-of-ritually-impure-christian-have-secured-bail-but-will-now-face-trial/>

In July we also shared news that Pakistani authorities had refused to place a limitation on the age of consent for religious conversion. Unlike many Pakistani Christian groups we realised that such laws would be ineffective and would end up being used to prevent Muslims converting to Christianity. This law if it had been passed was one that would have only increased the subjugation of Christians. We understood the reasons some Christian groups thought such laws would be positive, based on the high levels of Christian girls, abducted, raped and forced into Islamic marriage -estimated at 700 per year. However, if Pakistani courts can overrule rape laws based on sharia law and have Qisas and Diyat laws which allow murderers and rapists to pay they way to freedom, then these new ant-conversion laws would only have adorned an Islamic slant in time. Moreover, the fact that more Muslims convert to Christianity per year than vice versa we felt the laws were one step towards blocking such conversions completely. Read more here:

<https://www.britishasianchristians.org/baca-news/pakistan-religious-affairs-ministry-oppose-a-restriction-on-converting-religion-before-the-age-of-18/>

**British Pakistani Christians Limited**  
**(A company limited by guarantee)**

**Trustees' report (continued)**  
**for the year ended 31 August 2021**

**Achievements and performance (continued)**

Several court delays continued to increase fears of Nabeel Masih's safety and also left him in a state and delayed the eventual acquittal from blasphemy allegations, we believe will come for the young man. Read more here:

<https://www.britishasianchristians.org/baca-news/court-delays-prevent-acquittal-of-nabeel-masih-who-was-16-when-imprisoned-for-blasphemy/>

When Anna (4 yrs) obtained a free place in a UNICEF registered pre-school, her family thought this was a chance to educate her early and escape poverty. However, during her short time as a student she was raped by the owner of the school. The rapist was arrested after medical evidence supported the case and a legal case ensued. One charity began the legal proceedings for the case and we have been providing the family with all costs associated with travel to and from court. We have been successful for a previous child rape case and are confident that this one will also be successful. Read more here:

<https://www.britishasianchristians.org/baca-news/3-year-old-christian-child-subjected-to-brutal-rape-while-learning-at-unicef-sponsored-school/>

In July, our COVID-19 test became very popular among the homeless who began telling others of the service:

<https://www.britishasianchristians.org/community-projects/the-growing-homeless-community-in-ilford-are-getting-the-benefit-of-covid-19-tests-and-pathways-to-vaccination-via-baca/>

We also continued to collect no longer needed items from families in the UK which we shared primarily with Redbridge homeless people. Any items left over were then sent across to Pakistan where they also became cherished:

<https://www.britishasianchristians.org/community-projects/unwanted-items-become-source-of-joy-for-deprived-christians-in-pakistan/>

**August 2021:**

August began with the arrest of an 8 year old Hindu boy after he mistakenly ran through the grounds of a madrassa (Muslim Seminary) and urinated in his clothes, through fear when caught by the Imam. After the allegations of blasphemy were registered a Muslim mob terrorised the small Hindu enclave where Bhavish lived, stoning house, beating people and damaging a Hindu temple. BACA joined Hindu Human Rights Group and others in protesting against the actions of Pakistani police in Punjab. Protests were held in both the UK and Pakistan. Days later young Bhavish was acquitted. Read more here:

<https://www.britishasianchristians.org/baca-news/hindu-boy-of-8-years-becomes-youngest-ever-blasphemy-arrest-and-faces-potential-10-year-sentence/>

Small progress was made this month in the rape trial for Tabitha who was raped at 6 years old, by a local Muslim man of 18 yrs.

<https://www.britishasianchristians.org/baca-news/two-years-after-rape-of-6-year-old-christian-trial-begins-in-earnest/>

In August the extremely brutal kidnapping of Muqadas a Christian girl of only 16 before her family and then her whole community, brought fear into the small Christian community of Shorkot, Jhang. BACA paid for a solicitor, after a tearful request to her parents by Muqadas for them to get her back home. Muqadas was placed in a court sanctioned safe women's shelter named Dar-ul-Aman, at Toba Tek Singh. Read more here:

<https://www.britishasianchristians.org/baca-news/16-year-old-christian-girl-wrenched-from-the-safety-of-her-home-by-muslim-gun-gang-in-sight-of-shocked-onlookers-and-later-forced-into-islamic-marriage/>

**British Pakistani Christians Limited**  
**(A company limited by guarantee)**

**Trustees' report (continued)**  
**for the year ended 31 August 2021**

**Achievements and performance (continued)**

In August, we met with the family of the two nurses Mariyam Lal, Nevish Arooj who had been accused of Blasphemy at a Hospital they worked in at Faisalabad. The two nurses were still in prison and we prayed with the family. We offered our full support and help and await further communication should any assistance be required. Read more here:

<https://www.britishasianchristians.org/baca-news/christian-nurses-forced-to-work-continuously-in-covid-19-ward-accused-of-blasphemy-when-she-resisted-on-basis-that-burden-should-be-shared-with-muslims/>

We reported back on Nurse Tabeeta, who had managed to escape from Pakistan and was seeking asylum in an undisclosed country. We have offered her help and support. Read more here:

<https://www.britishasianchristians.org/baca-news/hope-for-a-nayya-new-pakistan-rises-as-a-muslim-nurse-challenges-abysmal-treatment-of-nurse-tabeeta-who-was-attacked-by-colleagues-after-a-false-accusation-of-blasphemy/>

We continued our work in Thailand by giving food packages to starving Pakistani Christian families in Thailand. The illegal status even with UNHCR registered asylum and refugee cases meant that most had illegal jobs on pittance that paid nothing during the Thai COVID-19 pandemic lockdown. Read more here:

<https://www.britishasianchristians.org/baca-news/baca-food-parcels-continue-to-prevent-starvation-amongst-thailands-pak-christian-community/>

When the UK and US Governments along with many other western nations withdrew their support in Afghanistan, we immediately condemned the act as a deep betrayal. Afghan people had only just begun to recover from years of civil war and many bold progressive steps, including behaviours that promoted interfaith harmony and equality for women had been established. The speed in which the Taliban took over was an indication of the poor defence infrastructure left by the allied forces. We asked Jay an Afghan convert to Christianity, who we helped find safety when persecuted in the UK what he felt about this. His response revealed his fears that the ideology of the Taliban had not changed and that in time their governance in Afghanistan would result in significant atrocities. Read more here:

<https://www.britishasianchristians.org/baca-news/i-know-the-hatred-that-christians-will-now-face-in-afghanistan-says-uk-based-afghan-christian/>

The year ended with good news as our efforts for Muqadas resulted in the arrest of one of her rapists, after our officer recognised him when hiding behind a tree, after a court hearing.

<https://www.britishasianchristians.org/baca-news/thanks-to-baca-a-man-has-been-arrested-for-involvement-in-16-year-old-muqadas-abduction-rape-and-forced-islamic-marriage/>

Our deliveries to Pakistan of items no longer wanted in the UK have now become quite sizeable, and are providing great benefit for families who live way below the poverty line:

<https://www.britishasianchristians.org/community-projects/distributing-formerly-loved-items-to-deprived-families-who-will-cherish-them/>

This list is no way exclusive and we took part in many other persecution support programmes and several local Redbridge community events on knife crime. Our website includes details of these.

Our Plans at the end of 2020/2021 revolve a lot around focusing our efforts on Pakistan and Thailand again, though we hope to restart our work in India soon. In the UK we will be focusing on our foodbank and meals for the homeless provision. Our donations reduced during the COVID-19 Pandemic period, but seem to be growing as we have exited the lockdowns. We will try to enlarge our donor base this year through more social media advertising and press releases. We are proving to be the most successful advocacy group for Pakistani Christians and our humanitarian effort is becoming more streamlined meaning we are making the most of our donations. We put this down to our 12 years' experience in the field.

**British Pakistani Christians Limited**  
**(A company limited by guarantee)**

**Trustees' report (continued)**  
**for the year ended 31 August 2021**

**Achievements and performance (continued)**

**b. Key performance indicators**

Our key performance indicators are as follows:

To increase our annual donations by at least 10% by August 2022.

To increase the number of direct donors to BPCA by 10% by August 2022.

To see minimum of 85% donor retention rate by August 2022.

**c. Investment policy and performance**

No formal investment policy has yet been set in place by the Trustees. This will be formulated once the charity is established and can budget its income and expenditure.

**Financial review**

**a. Going concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

**Structure, governance and management**

**a. Constitution**

The charity is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 15 October 2013 .

The charity is constituted under a Memorandum of Association dated 15 October 2013 and is a registered charity number 1163363.

The principal object of the charity is to build a network of Pakistani Christians focused on a better quality of life, fellowship and religious freedom for Christians in Pakistan and the UK.

**b. Methods of appointment or election of Trustees**

Our Method and Appointment of Trustees has always been to recruit from within our UK volunteers. The main criteria being that volunteers have volunteered for at least 5 hours a week for the minimum of one year. Of course any candidate must be approved by election during one of our Management meetings.

**Members' liability**

The Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.



**British Pakistani Christians Limited**  
**(A company limited by guarantee)**

**Trustees' report (continued)**  
**for the year ended 31 August 2021**

**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 9 May 2022 and signed on their behalf by:



**Joel Kyari**  
(Chair of Trustees)

**British Pakistani Christians Limited**  
**(A company limited by guarantee)**

**Independent examiner's report**  
**for the year ended 31 August 2021**

**Independent examiner's report to the Trustees of British Pakistani Christians Limited ('the charity')**

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 August 2021.

**Responsibilities and basis of report**

As the Trustees of the charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters, other than those fully detailed below, have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

**British Pakistani Christians Limited**  
**(A company limited by guarantee)**

**Independent examiner's report (continued)**  
**for the year ended 31 August 2021**

**Disclosure section**

The Charity Commission commenced an enquiry in to various aspects of the charity's work. An official warning was issued on 11 February 2021. The Commission found that although the trustees had made some attempt to comply with the terms of the Action plan, they had not done so in full. The Commission provided further regulatory actions to rectify the misconduct and mismanagement. Failure to remedy these breaches of duty will result in further action being taken by the Commission. The Trustees are dealing with the issues raised.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 9 May 2022

Peter Hudson BA FCA

**Kreston Reeves LLP**  
Chartered Accountants  
2nd Floor  
168 Shoreditch High Street  
London  
E1 6RA

**British Pakistani Christians Limited**  
**(A company limited by guarantee)**

**Statement of financial activities (incorporating income and expenditure account)**  
**for the year ended 31 August 2021**

	<b>Note</b>	<b>Restricted funds 2021 £</b>	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
<b>Income from:</b>					
Donations and legacies	3	1,852	89,691	91,543	138,834
Charitable activities	4	-	1,094	1,094	360
Investments		-	16	16	242
<b>Total income</b>		<b>1,852</b>	<b>90,801</b>	<b>92,653</b>	<b>139,436</b>
<b>Expenditure on:</b>					
Raising funds		-	50	50	9,682
Charitable activities		1,580	110,569	112,149	141,090
Donation of land in Pakistan		27,518	-	27,518	-
<b>Total expenditure</b>		<b>29,098</b>	<b>110,619</b>	<b>139,717</b>	<b>150,772</b>
<b>Net expenditure</b>		<b>(27,246)</b>	<b>(19,818)</b>	<b>(47,064)</b>	<b>(11,336)</b>
Transfers between funds	13	10,104	(10,104)	-	-
<b>Net movement in funds</b>		<b>(17,142)</b>	<b>(29,922)</b>	<b>(47,064)</b>	<b>(11,336)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		17,142	30,027	47,169	58,505
Net movement in funds		(17,142)	(29,922)	(47,064)	(11,336)
<b>Total funds carried forward</b>		<b>-</b>	<b>105</b>	<b>105</b>	<b>47,169</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 20 to 31 form part of these financial statements.

**British Pakistani Christians Limited**  
**(A company limited by guarantee)**  
**Registered number: 08732752**

**Balance sheet**  
**as at 31 August 2021**

	<b>Note</b>	<b>2021 £</b>	<b>2020 £</b>
<b>Fixed assets</b>			
Tangible assets	10	<u>1,527</u>	<u>33,367</u>
		<b>1,527</b>	<b>33,367</b>
<b>Current assets</b>			
Debtors	11	<b>1,629</b>	14,332
Cash at bank and in hand		<u>2,713</u>	<u>2,314</u>
		<b>4,342</b>	16,646
Creditors: amounts falling due within one year	12	<u>(5,764)</u>	<u>(2,844)</u>
<b>Net current liabilities / assets</b>		<b>(1,422)</b>	13,802
<b>Total net assets</b>		<u><b>105</b></u>	<u><b>47,169</b></u>
<b>Charity funds</b>			
Restricted funds	13	-	17,142
Unrestricted funds	13	<u><b>105</b></u>	<u>30,027</u>
<b>Total funds</b>		<u><b>105</b></u>	<u><b>47,169</b></u>

The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 09 May 2022 and signed on their behalf by:



**Joel Kyari**  
**(Chair of Trustees)**



**Dorah Mayah**

The notes on pages 20 to 31 form part of these financial statements.

**British Pakistani Christians Limited**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 August 2021**

**1. General information**

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

British Pakistani Christians Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Going concern**

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future, however there are material uncertainties about the Charity's ability to continue as a going concern.

**2.3 Income**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

**Notes to the financial statements**  
**for the year ended 31 August 2021**

**2. Accounting policies (continued)**

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

**2.5 Government grants**

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

**2.6 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.7 Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**2.8 Tangible fixed assets and depreciation**

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

**Notes to the financial statements**  
**for the year ended 31 August 2021**

**2. Accounting policies (continued)**

**2.8 Tangible fixed assets and depreciation (continued)**

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Freehold property	- Nil
Motor vehicles	- 25% on a straight line basis
Fixtures and fittings	- 10% on a straight line basis
Office equipment	- 25% on a straight line basis

**2.9 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.10 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.11 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2.12 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.



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**3. Income from donations and legacies**

	<b>Restricted funds 2021 £</b>	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Donations	1,852	85,201	<b>87,053</b>
Government grants	-	4,490	<b>4,490</b>
<b>Total 2021</b>	<b>1,852</b>	<b>89,691</b>	<b>91,543</b>

  

	<b>Restricted funds 2020 £</b>	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>
Donations	3,949	134,885	138,834

**4. Income from charitable activities**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Sale of services	1,094	<b>1,094</b>

  

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>
Sale of services	360	360

**5. Analysis of grants**

	<b>Grants to Institutions 2021 £</b>	<b>Total funds 2021 £</b>
Grant giving	39,969	<b>39,969</b>

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**5. Analysis of grants (continued)**

	Grants to Institutions 2020 £	Total funds 2020 £
Grant giving	11,252	11,252
Grants, Support for families in Pakistan and Thailand	60,846	60,846
Total 2020	<u>72,098</u>	<u>72,098</u>

**6. Analysis of expenditure by activities**

	Activities undertaken directly 2021 £	Grant funding of activities 2021 £	Support costs 2021 £	Total funds 2021 £
Grant giving	7,598	39,969	35,197	<b>82,764</b>
Support costs	-	-	17,904	<b>17,904</b>
Meals for Homeless	11,481	-	-	<b>11,481</b>
	<u>19,079</u>	<u>39,969</u>	<u>53,101</u>	<u><b>112,149</b></u>

	Activities undertaken directly 2020 £	Grant funding of activities 2020 £	Support costs 2020 £	Total funds 2020 £
Grant giving	1,993	11,252	43,328	56,573
Support for families in Pakistan and Thailand	-	60,846	-	60,846
Support costs	-	-	7,288	7,288
Meals for Homeless	16,383	-	-	16,383
Total 2020	<u>18,376</u>	<u>72,098</u>	<u>50,616</u>	<u>141,090</u>

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**6. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	<b>Grant giving 2021 £</b>	<b>Support costs 2021 £</b>	<b>Total funds 2021 £</b>
Staff costs	-	12,440	<b>12,440</b>
Depreciation	4,967	-	<b>4,967</b>
Sundry expenses	2,332	-	<b>2,332</b>
Insurance	6,725	-	<b>6,725</b>
Repairs and maintenance	3,935	-	<b>3,935</b>
Printing, postage and stationery	2,326	-	<b>2,326</b>
Telephone	2,742	-	<b>2,742</b>
Travelling expenses	886	-	<b>886</b>
Rent and rates	513	-	<b>513</b>
Bank charges	106	-	<b>106</b>
Computer costs	3,811	-	<b>3,811</b>
Legal and professional fees	6,854	-	<b>6,854</b>
Governance costs	-	5,464	<b>5,464</b>
<b>Total 2021</b>	<b>35,197</b>	<b>17,904</b>	<b>53,101</b>

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**6. Analysis of expenditure by activities (continued)**

**Analysis of support costs (continued)**

	Grant giving 2020 £	Support costs 2020 £	Total funds 2020 £
Staff costs	-	4,148	4,148
Depreciation	845	-	845
Entertainment	554	-	554
Sundry expenses	309	-	309
Insurance	7,429	-	7,429
Repairs and maintenance	5,585	-	5,585
Printing, postage and stationery	1,680	-	1,680
Advertising and marketing	580	-	580
Telephone	3,172	-	3,172
Travelling expenses	1,221	-	1,221
Bank charges	70	-	70
Computer costs	4,271	-	4,271
Legal & professional fees	9,081	-	9,081
Cleaning	209	-	209
Casual labour	8,322	-	8,322
Governance costs	-	3,140	3,140
	<u>43,328</u>	<u>7,288</u>	<u>50,616</u>

**7. Independent examiner's remuneration**

	2021 £	2020 £
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	<u>2,000</u>	<u>1,608</u>

**8. Staff costs**

	2021 £	2020 £
Wages and salaries	12,000	4,000
Social security costs	440	148
	<u>12,440</u>	<u>4,148</u>

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**8. Staff costs (continued)**

The average number of persons employed by the charity during the year was as follows:

	<b>2021</b>	2020
Number of employees	<b>1</b>	1

No employee received remuneration amounting to more than £60,000 in either year.

**9. Trustees' remuneration and expenses**

During the year, one or more Trustees has been paid remuneration or has received other benefits from an employment with the charity. This is permitted by the Charity's constitution and the Charity Commission have been informed. This was done in order to assist the charity in its day to day operations. The value of Trustees' remuneration and other benefits was as follows:

	<b>2021</b>	2020
	<b>£</b>	<b>£</b>
Dorah Mayah Remuneration	<b>12,000</b>	4,000

During the year ended 31 August 2021, no Trustee expenses have been incurred (2020 - £NIL).

**10. Tangible fixed assets**

	<b>Freehold property £</b>	<b>Motor vehicles £</b>	<b>Fixtures and fittings £</b>	<b>Office equipment £</b>	<b>Total £</b>
<b>Cost or valuation</b>					
At 1 September 2020	<b>27,518</b>	<b>1,250</b>	<b>5,632</b>	<b>2,044</b>	<b>36,444</b>
Additions	-	-	-	<b>645</b>	<b>645</b>
Disposals	<b>(27,518)</b>	-	<b>(5,632)</b>	<b>(2,044)</b>	<b>(35,194)</b>
At 31 August 2021	<b>-</b>	<b>1,250</b>	<b>-</b>	<b>645</b>	<b>1,895</b>
<b>Depreciation</b>					
At 1 September 2020	-	<b>26</b>	<b>2,567</b>	<b>484</b>	<b>3,077</b>
Charge for the year	-	<b>313</b>	-	<b>29</b>	<b>342</b>
On disposals	-	-	<b>(2,567)</b>	<b>(484)</b>	<b>(3,051)</b>
At 31 August 2021	<b>-</b>	<b>339</b>	<b>-</b>	<b>29</b>	<b>368</b>

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**10. Tangible fixed assets (continued)**

	Freehold property £	Motor vehicles £	Fixtures and fittings £	Office equipment £	Total £
<b>Net book value</b>					
At 31 August 2021	-	911	-	616	1,527
At 31 August 2020	27,518	1,224	3,065	1,560	33,367

**11. Debtors**

	2021 £	2020 £
<b>Due within one year</b>		
Other debtors	1,468	14,332
Prepayments and accrued income	161	-

**12. Creditors: Amounts falling due within one year**

	2021 £	2020 £
Trade creditors	1,408	-
Other taxation and social security	61	-
Pension fund loan payable	43	-
Net wages payable	952	-
Accruals and deferred income	3,300	2,844
	<b>5,764</b>	<b>2,844</b>

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**Notes to the financial statements**  
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**13. Statement of funds**

**Statement of funds - current year**

	Balance at 1 September 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2021 £
<b>Unrestricted funds</b>					
General fund	30,027	90,801	(110,619)	(10,104)	105
<b>Restricted funds</b>					
Pakistan land and buildings	17,142	-	(27,518)	10,376	-
Educational grants	-	1,852	(1,580)	(272)	-
	17,142	1,852	(29,098)	10,104	-
<b>Total of funds</b>	<b>47,169</b>	<b>92,653</b>	<b>(139,717)</b>	<b>-</b>	<b>105</b>

**Statement of funds - prior year**

	Balance at 1 September 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2020 £
<b>Unrestricted funds</b>					
General fund	41,363	135,487	(73,758)	(73,065)	30,027
<b>Restricted funds</b>					
Pakistan land and buildings	17,142	-	-	-	17,142
Educational grants	-	3,949	(60,846)	56,897	-
Meals for Homeless	-	-	(16,168)	16,168	-
	17,142	3,949	(77,014)	73,065	17,142
<b>Total of funds</b>	<b>58,505</b>	<b>139,436</b>	<b>(150,772)</b>	<b>-</b>	<b>47,169</b>

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**14. Summary of funds**

**Summary of funds - current year**

	Balance at 1 September 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2021 £
General funds	30,027	90,801	(110,619)	(10,104)	105
Restricted funds	17,142	1,852	(29,098)	10,104	-
	<u>47,169</u>	<u>92,653</u>	<u>(139,717)</u>	<u>-</u>	<u>105</u>

**Summary of funds - prior year**

	Balance at 1 September 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2020 £
General funds	41,363	135,487	(73,758)	(73,065)	30,027
Restricted funds	17,142	3,949	(77,014)	73,065	17,142
	<u>58,505</u>	<u>139,436</u>	<u>(150,772)</u>	<u>-</u>	<u>47,169</u>



**Notes to the financial statements**  
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**15. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Tangible fixed assets	1,527	<b>1,527</b>
Current assets	4,342	<b>4,342</b>
Creditors due within one year	(5,764)	<b>(5,764)</b>
<b>Total</b>	<b>105</b>	<b>105</b>

**Analysis of net assets between funds - prior year**

	<b>Restricted funds 2020 £</b>	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>
Tangible fixed assets	17,142	16,225	33,367
Current assets	-	16,646	16,646
Creditors due within one year	-	(2,844)	(2,844)
<b>Total</b>	<b>17,142</b>	<b>30,027</b>	<b>47,169</b>

**16. Related party transactions**

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charity at 31 August 2021.

**17. Covid-19**

In 2020 the world was hit by the COVID-19 pandemic which has impacted on the way that the charity works. The trustees have been in contact with other organisations in the UK, Thailand and Pakistan in order to ensure that the charity can continue to provide assistance to those in need despite the restrictions placed on it by the pandemic. Whilst this has been a difficult time for everyone, the income of the charity has remained strong thereby permitting it to continue to provide support and help.

At the time of signing the accounts the Trustees are aware of the potential economic and social effects of the Covid-19 virus outbreak. The full impact of the pandemic on the UK economy is yet to be seen, but the Charity will continue to seek to mitigate this risk by following the UK Government's guidelines and adapting/developing its own internal strategy.