

Registered number: 08732752 Charity number: 1163363

Help for Persecuted Christians (formerly British Pakistani Christians Limited)

(A company limited by guarantee)

Unaudited

Trustees' report and financial statements  
for the year ended 31 August 2024

**Help for Persecuted Christians (formerly British Pakistani Christians Limited) (A company limited by guarantee)**

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Help for Persecuted Christians, a charitable company limited by guarantee

Reference and administrative details of the charity, its Trustees and advisers for the year ended 31 August 2024

Trustees

Juliet Chowdhry

Dorah Mayah

Joel Kyari

Company registered number

8732752

Charity registered number

1163363

Registered office

205 South Street

Romford

RM1 1QX

Company secretary

Juliet Chowdhry

Accountants

Pro Tax Plus

205 South Street

Romford

RM1 1QX

Help for Persecuted Christians, a charitable company limited by guarantee

Trustees' report  
for the year ended 31 August 2024

The Trustees present their annual report together with the financial statements of the Help for Persecuted Christians for the year 1 September 2023 to 31 August 2024. 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).

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)'.

##### Objectives and Activities

BACA remains steadfast in its mission to support persecuted Christians across South Asia, advocating for their rights and providing vital humanitarian aid.

Our work includes defending victims of oppressive blasphemy laws, delivering clean water to marginalized communities, and assisting those facing persecution or displacement. Additionally, we are committed to tackling poverty in the UK through targeted relief initiatives, ensuring support for those in need both at home and abroad.

##### Achievements and Performance

###### 1. Meals for the Needy Project (UK)

Throughout 2024, our "Meals for the Needy" initiative in Ilford continued providing hot meals and essential supplies to homeless individuals and those in need. Operating weekly, we served over 60 visitors on busy days, distributing food, clothing, and hygiene products. Surveys among beneficiaries confirmed 100% satisfaction, reinforcing the ongoing necessity of this program.

###### 2. Legal Aid & Support for Blasphemy Victims

BACA continues its vital mission of supporting victims of Pakistan's oppressive blasphemy laws, providing legal aid, securing asylum, and helping families rebuild their lives. This year, our efforts have included:

Zafar Bhatti (56 years old): Imprisoned for over a decade on false blasphemy charges, Zafar has received ongoing legal assistance and international advocacy to secure his release and medical care.

Nawab Bibi (74 years old): Zafar's elderly wife, Nawab Bibi, has been provided with safe housing and financial support to cover her living expenses

Nabeel Masih (23 yrs): The youngest ever (then 16 yrs) blasphemy convict in Pakistan, Nabeel was freed on bail through BACA's intervention. We continue to provide him with legal representation and a safe home as he fights for full acquittal. Defending victims of unjust blasphemy laws remains a cornerstone of our advocacy work, as we strive to expose their misuse and push for meaningful legislative reform.

###### 3. Clean Water Well Projects

Recognizing the dire need for safe drinking water in impoverished areas of Pakistan, BACA launched several clean water well projects in Christian and Hindu communities facing discrimination.

New Wells Installed: In 2024, we funded and installed **six water wells** in Sindh and Punjab, benefiting over **3,000** individuals who previously relied on contaminated sources.

Impact: These wells have significantly reduced cases of waterborne diseases, improved hygiene standards, and provided dignity to marginalized communities often denied access to public water facilities.

Future Expansion: Due to the overwhelming success and demand for these projects, we aim to install at least 10 additional wells in 2025, prioritizing communities at high risk.

###### 4. Advocacy and Awareness

BACA representatives participated in high-level meetings, including:

Foreign Office Reception: We presented our report, *Call it by its Name: 'Persecution'*, at a reception at the UK Foreign

Engagements with Members of Parliament and international organizations to raise awareness of religious persecution.

#### 5. Humanitarian Aid and Community Support

BACA remains dedicated to providing essential aid and fostering community support for persecuted Christian families and other marginalized groups. Our key initiatives this year included:

**Support for Orphans:** We have established a permanent nanny arrangement for the children of Shama and Shehzad, a Christian couple tragically lynched in Pakistan, ensuring they receive ongoing care, love, and stability. Each year, our officers celebrate Christmas, Easter, and birthdays with the family, providing emotional and practical support to help them rebuild their lives.

**Aid for Displaced Communities:** In Sindh, we distributed food, essential supplies, and emergency relief to Hindu and Christian families forcibly displaced due to land grabs and violence.

**Flood Relief and Rehabilitation:** Each year, we respond to devastating floods in Pakistan and India by repairing and restoring homes, setting up medical camps, distributing mosquito nets, and providing food and other essentials until affected families can rebuild their lives.

**Medical Support for Aleeza, a Bombing Survivor:** Aleeza, who lost her leg in a terrorist attack when she was just 1.5 years old, continues to receive vital support from BACA. We provide her with a new prosthetic leg every six months, ensuring she can grow and move with independence, while also offering ongoing emotional and practical assistance to her and her family.

**Support for Pakistani Christian Asylum Seekers in Thailand:** We offer emotional and financial assistance through regular grants and advocacy. Additionally, we host annual revival events and festive celebrations, fostering unity and hope within the refugee community.

Through these initiatives, BACA continues to stand alongside persecuted and vulnerable communities, offering both immediate relief and long-term support.

#### Financial Review

BACA relies on the generosity of donors, churches, and partner organizations to fund its initiatives.

Detailed financial statements are prepared annually and are available upon request.

#### Structure, Governance, and Management

BACA operates as a charitable company limited by guarantee. The Board of Trustees oversees the strategic direction and ensures compliance with regulatory requirements. Regular meetings review activities, assess performance, and plan future initiatives.

#### Plans for the Future

Expand the **clean water well program** with at least 10 more wells in 2025.

Continue legal advocacy for **blasphemy law victims**, securing more legal victories and asylum cases.

Grow the **Meals for the Needy** program to additional locations.

Strengthen **UK and global advocacy** to push for religious freedom reforms.

#### Acknowledgments

The Trustees express deep gratitude to all donors, volunteers, and partners. Your support has been instrumental in changing lives and providing hope to persecuted Christians worldwide.

## 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

Help for Persecuted Christians (formerly British Pakistani Christians Limited) is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

The principle 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

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

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 per week for a minimum of one year.

#### 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.

Help for Persecuted Christians (formerly British Pakistani Christians Limited) (A company limited by guarantee)

Trustees' report (continued)  
for the year ended 31 August 2024

#### 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 year. 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 and signed on their behalf by:

Joel Kyari

  
(Chair of Trustees)

Help for Persecuted Christians (formerly British Pakistani Christians Limited) (A company limited by guarantee)

Independent examiner's report  
for the year ended 31 August 2024

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 August 2024.

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 have come to my attention in connection with the examination giving me cause to believe:  
accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

the accounts do not accord with those records; or

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

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 have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


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.

Independent examiner's report to the Trustees of Help for Persecuted Christians (formerly

British Pakistani Christians Limited) ('the charity')

Signed:

Vinay Sofat FCCA

  
Pro Tax Plus

Accountants  
205 South Street  
Romford  
RM1 1QX

Dated:



Help for Persecuted Christians (formerly British Pakistani Christians Limited) (A company limited by guarantee)

**Statement of financial activities (incorporating income and expenditure account) for the year ended 31 Aug 2024**

	Note	Unrestricted Funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income from:</b>				
Donations and legacies	3	93,649	93,649	116,773
Charitable activities	4	0	0	0
Investments			-	-
<b>Total income</b>		<b>93,649</b>	<b>93,649</b>	<b>116,773</b>
<b>Expenditure on:</b>				
Raising funds		0	0	0
Charitable activities		97,533	97,533	108,008
Donation of land in Pakistan	6			
<b>Total expenditure</b>		<b>97,533</b>	<b>97,533</b>	<b>108,008</b>
<b>Net movement in funds</b>		<b>(3,884)</b>	<b>(3,884)</b>	<b>8,765</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward				
		3672	3672	-5093
Net movement in funds		(3,884)	(3,884)	8,765
<b>Total funds carried forward</b>		<b>(212)</b>	<b>(212)</b>	<b>3,672</b>

The Statement of financial activities includes all gains and losses recognised in the year.  
The notes on following pages form part of these financial statements.

**Help for Persecuted Christians (formerly British Pakistani Christians Limited)**

(A company limited by guarantee)

Registered number: 08732752

**Balance sheet  
as at 31 August 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	11	<u>230</u>	<u>391</u>
		230	391
<b>Current assets</b>			
Debtors	12	381	1231
Cash at bank and in hand		2318	9625
		<u>2699</u>	<u>10,856</u>
Creditors: amounts falling due within one year	13	(3,131)	(7,575)
		<u>(432)</u>	<u>3,281</u>
<b>Net current liabilities</b>		(432)	3,281
<b>Total net assets</b>		<u>(202)</u>	<u>3672</u>
<b>Charity funds</b>			
Restricted funds	14	-	0
Unrestricted funds	14	(202)	3672
<b>Total funds</b>		<u>(202)</u>	<u>3672</u>

0

The charity was entitled to exemption from audit

(5,093) 105 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 and signed on their behalf by:

Joel Kyari



Help for Persecuted Christians (formerly British Pakistani Christians Limited) (A company limited by guarantee)

Notes to the financial statements for the year ended 31 August 2024

## 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.

## 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.

Help for Persecuted Christians (formerly 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 exist for the foreseeable future, however there are material uncertainties about the Charity's ability to continue as a going concern. No 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

### 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.

Help for Persecuted Christians (formerly British Pakistani Christians Limited) (A company limited by guarantee)

Notes to the financial statements for the year ended 31 August 2024

## **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.

Help for Persecuted Christians (formerly British Pakistani Christians Limited) (A company limited by guarantee)

Notes to the financial statements for the year ended 31 August 2024

## **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:

Motor vehicles - 25% 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 Pensions**

### **2.13 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.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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.

**Notes to the financial statements for the year ended 31 August 2024**

**3. Income from donations and legacies**

	<b>Restricted funds 2024 £</b>	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Donations	0	89,434	<b>89,434</b>
Gift Aid		3,605	<b>3,605</b>
Charities trust		610	<b>610</b>
Total 2024		<u>93,649</u>	<u>93,649</u>
	<b>Restricted funds 2023 £</b>	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Donations	0	116,887	116,887
Government grants	0	0	0
Total 2023	<u>0</u>	<u>116,887</u>	<u>116,887</u>

**4. Income from charitable activities**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Sale of services	0	<b>0</b>
	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Sale of services	0	0

**5. Analysis of grants**

	<b>Direct costs 2024 £</b>	<b>Total funds 2024 £</b>
General charitable support	54,814	<b>54,814</b>
Designated charitable support	9,924	<b>9,924</b>
<b>Total 2024</b>	<u>64,738</u>	<u><b>64,738</b></u>

Help for Persecuted Christians (formerly British Pakistani Christians Limited) (A company limited by guarantee)

**Notes to the financial statements for the year ended 31 August 2024**

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

	Direct costs 2023 £	Total funds 2023 £
General charitable support	50,886	50,886
Designated charitable support	22,614	22,614
<b>Total 2023</b>	<b>73,500</b>	<b>73,500</b>

**6. Other expenditure**

Restricted funds 2023 £	Total funds 2023 £
0	0

**7. Analysis of expenditure by activities**

Activities undertaken	Support	Total
directly 2024 £	costs 2024 £	funds 2024 £
General charitable support	0	42,192
Designated charitable support	0	9,924
Support costs	32,795	32,795
Meals for homeless people	0	12,622
12,622	32,795	97,533
52,116		0
0		0

Help for Persecuted Christians (formerly British Pakistani Christians Limited) (A company limited by guarantee)

**Notes to the financial statements for the year ended 31 August 2023**

**7. Analysis of expenditure by activities**

Activities undertaken	Support	Total
directly 2023 £	costs 2023 £	funds 2023 £
General charitable support	0	34,651
Designated charitable support	0	22,614
Support costs	34,508	34,508
Meals for homeless people	0	16,235
16,235	34,508	108,008
57,265		

# **Analysis of support costs**

	Support costs 2024 £	Total funds 2024 £
Staff costs	13,992	13,992
Depreciation	161	161
Entertainment	0	0
Sundry expenses	3,651	3,651
Insurance	224	224
Printing, postage and stationery	1378	1,378
Advertising and marketing	919	919
Telephone	3,265	3,265
Travelling expenses	1,530	1,530
Disposal of fixed assets	0	0
Bank charges	141	141
Computer costs	4,047	4,047
Accountancy fees	1,500	1,500
Legal & Professional	1,987	1,987
	<u>32,795</u>	<u>32,795</u>

0  
0

# **Analysis of support costs -last year**

	Support costs 2023 £	Total funds 2023 £
Staff costs	14,556	14,556
Depreciation	161	161
Grants to institutions	0	0
Entertainment	1,491	1,491
Sundry expenses	0	0
Insurance	1916	1,916
Printing, postage and stationery	2,399	2,399
Advertising and marketing	2,686	2,686
Telephone	2,311	2,311
Travelling expenses	-252	-252
Bank charges	106	106
Computer costs	3,905	3,905
Accountancy fees	4,230	4,230
Legal & Professional	1,000	1,000
	<u>34,508</u>	<u>34,508</u>

## **8.. Independent examiner's remuneration**

	2024 £	2023 £
Fees payable to the charity's independent examiner for the independent examination if the charity's annual account	<u>1,500</u>	<u>1,500</u>

## **9. Staff costs**

	2024 £	2023 £
Wages and salaries	11,500	13,013
Social security costs	519	621



Contribution to defined contribution pension scheme

1,973
<u>13,992</u>

922
<u>14,556</u>

**Help for Persecuted Christians (formerly British Pakistani Christians Limited) (A company limited by guarantee)**

**Notes to the financial statements for the year ended 31 August 2024**

**9. Staff costs (continued)**

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

	2024	2023
Number of employees	<u>1</u>	<u>1</u>

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

**10. 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:

	2024	2023
	£	£
Dorah Mayah	11,500	13,013
Remuneration		
During the year ended 31 August 2024, no Trustee expenses have been incurred (2023 - nil)		

**11 Tangible fixed assets**

	Motor vehicles	Office equipment	Total
	£	£	£
<b>Cost or valuation</b>			
At 1 September 2023	<u>0</u>	<u>645</u>	<u>645</u>
At 31 August 2024	<u>0</u>	<u>645</u>	<u>645</u>
<b>Depreciation</b>			
At 1 September 2023	<u>0</u>	<u>254</u>	<u>254</u>
Charge for the year	<u>0</u>	<u>161</u>	<u>161</u>
At 31 August 2024	<u>0</u>	<u>415</u>	<u>415</u>
<b>Net book value</b>			
At 31 August 2024	<u>0</u>	<u>230</u>	<u>230</u>
At 31 August 2023	<u>0</u>	<u>391</u>	<u>391</u>

**12. Debtors**

	2024	2023
	£	£
<b>Due within one year</b>		
Other Debtors	381	1231
Prepayments and accrued income	<u>0</u>	<u>0</u>

**13 Creditors: Amounts falling due within one year**

	2024	2023
	£	£
Trade creditors	900	3,430
Other taxation and social security	127	100
Pension fund	849	345
Net wages payable	<u>400</u>	<u>400</u>

Accruals and deferred income

855  
3,131  
0

3,300  
7,575

Help for Persecuted Christians (formerly British Pakistani Christians Limited) (A company limited by guarantee)

Notes to the financial statements for the year ended 31 August 2024

14. Statement of funds

	Balance at 1 September 2023	Income	Expenditure	Transfers in/out	Balance at 31 August 2024
	£	£	£	£	£
Unrestricted funds	0				
Designated funds	0				
Assistance with legal costs	6010	0	0	0	6010
Assistance with education	700	0	0	0	700
Humanitarian aid	5705	16650	-9924	0	12431
	12415	16650	-9924	0	19141

General Funds

Genral fund	-8,743.30	76,999	-87,609		-19,353.30
<b>Total Unrestricted funds</b>	3,672	93,649	-97,533	0	-212
		0	0		0

14. Statement of funds - prior year

	Balance at 1 Septemder 2022	Income	Expenditure	Transfers in/out	Balance at 31 August 2023
	£	£	£	£	£
Unrestricted funds	0				
Designated funds	0				
Assistance with legal costs	0	14092	-8082	0	6010
Assistance with education	0	1100	-400	0	700
Humanitarian aid	0	19837	-14132	0	5705
	0	35029	-22614	0	12415

General Funds

Genral fund	-5,093.00	81,744	-85,394		-8,743.30
<b>Total Unrestricted funds</b>	-5,093.00	116,773	-108,008	0	3,672
					0

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**Summary of funds - current year**

	<b>Balance at 1 September 2023</b>		<b>Balance at 31 August 2024</b>	
	<b>£</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>£</b>
Designated funds	12415	16,650	(9,924)	19,141
General funds	-8743	76,999	(87,609)	-19,353
	<u>3,672</u>	<u>93,649</u>	<u>(97,533)</u>	<u>(212)</u>
	0		0	0

**Summary of funds - prior year**

	<b>Balance at 1 September 2022</b>		<b>Balance at 31 August 2023</b>	
	<b>£</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>£</b>
Designated funds	0	35,029	(22,614)	12,415
General funds	-5093	81,744	(85,394)	-8,743
	<u>-5,093</u>	<u>116,773</u>	<u>(108,008)</u>	<u>3,672</u>
			0	0

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**Designated funds****Assistance with legal costs**

These funds are raised and used to provide assistance to individuals who have been accused of blasphemy or have been violently attacked or families who have lost a member of a family to a violent attack.

**Assistance with education**

These funds are raised and used to provide assistance with education for school aged children who would otherwise not be able to attend school due to one or more of their parents either having died or been imprisoned unjustly.

**Humanitarian aid**

These funds are raised to assist in providing meals to the homeless and assisting those impacted by natural and other kinds of disaster.

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

	Unrestricted Funds	Total Funds
	2024 £	2024 £
Tangible Fixed assets	230	230
Current Assets	2699	2699
Creditors due within one year	-3131	-3131
<b>Total</b>	<b>-202</b>	<b>-202</b>

0

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

	Unrestricted Funds	Total Funds
	2023 £	2023 £
Tangible Fixed assets	391	391
Current Assets	10856	10856
Creditors due within one year	-7575	-7575
<b>Total</b>	<b>3,672</b>	<b>3,672</b>

18 **Pension commitments**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £1972 (2023 - £922), (2022 - £43) were payable to the fund at the balance sheet date and are included in creditors.

19 **Related party transactions**

The Help for Persecuted Christians (formerly British Pakistani Christians Limited) has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Help for Persecuted Christians (at 31 August 2024).