

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 2025

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

Contents

Page

Reference and administrative details of the charity, its Trustees and advisers	3
Trustees' report	4-7
Independent examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11-20

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 2025

Trustees

Juliet Chowdhry

Dorah Mayah

Joel Kyari

Company registered number
8732752

Charity registered number
1163363

Registered office

Unit 74934
PO BOX 6945
LONDON W1A 6US

Company secretary

Juliet Chowdhry

Accountants

Pro Tax Plus

2-4 Eastern Road
Romford
RM1 3PJ

Help for Persecuted Christians, a charitable company limited by guarantee

Trustees' report
for the year ended 31 August 2025

The Trustees present their annual report together with the financial statements of the Help for Persecuted Christians for the year 1 September 2024 to 31 August 2025. 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

The British Asian Christian Association (BACA) continues to serve persecuted Christian communities in Pakistan with practical aid, advocacy, and spiritual guidance. Over the past year, our work has focused on clean water and sanitation, legal support for falsely accused believers, safe housing, Bible distribution, community outreach, and support for the homeless. Despite challenges and tragic losses, our impact has grown significantly.

Clean Water, Hygiene, and Sanitation Projects

1September 2024 – 31August 2025

BACA successfully installed six new clean water hand pumps in remote villages across Pakistan. These projects have helped reduce waterborne illnesses, increased life expectancy, and provided communities with reliable access to safe drinking water.

We also conducted hygiene education workshops, distributing soap, toothpaste, and hygiene kits to households in rural areas. These efforts empower families to maintain better health and prevent disease.

Safe Washrooms for Women:

We built new secure washroom facilities, allowing women to shower and use toilets safely and privately. Previously, many women had to relieve themselves in open fields, exposing them to harassment, rape⁶⁰⁵ and health risks.

Case Study – Alam Choudhry Viillage, Sindh (June 2025):

- 100 Households gained access to clean water and safe washrooms.
- Women report increased safety and reduced disease exposure.
- Hygiene workshops reached over 300 children and adults.

Legal Advocacy and Support for Persecuted Believers

BACA continued its critical role in supporting Christians falsely accused of blasphemy and other charges.

- Zafar Bhutt – After enduring 13 years in prison the longest period in Pakistan's

history, Zafar was acquitted on 2October 2025. Tragically, he passed away three

days later from illnesses contracted in brutal isolation cells. Despite significant medical expenses funded by BACA, the long-term effects of his incarceration could not be reversed.

- Nabeel Makh – Nabeel died while on bail in 31July 2025, shortly before he was due to

be acquitted. He suffered severe health conditions caused by prolonged confinement in unclean and unsafe prison conditions. While we mourn these profound losses, we also take comfort in the assurance that both Zafar and Nabeel are now in heaven, having been granted precious time in freedom with their families and loved ones before their passing.

BACA remained steadfast when others withdrew. Despite the shortcomings and inaction of several organisations, we continued to stand beside these men in their darkest hours — providing legal defence, medical support, advocacy, and above all, hope.

We are humbled that we were able to offer them solace and dignity after years of suffering, and that we walked with them through their final days of earthly freedom. We honour them

as martyrs whose endurance and faith under persecution will not be forgotten.

Safe House Project

Our Safe House project was first discussed in January 2025 and has progressed to become larger and more secure than initially planned. By September 2025 we had found a potential plot for the building. The facility when completed next year will provide:

- Temporary relief for those accused of blasphemy or victims of violence and rape

- Sanctuary for victims of persecution, including threats of life, assault, or sexual

violence.

- Support enabling believers to pursue justice without compromising their safety under

Islamic laws of Qisas and Diyat.

Evangelism, Bible Distribution, and Community Outreach

BACA has actively shared the Gospel and provided spiritual resources across Pakistan and in the UK:

- Bible Distribution in Pakistan: Thousands of Bibles delivered to remote communities,

schools, and local churches between 1st September 2025 – 31st August 2026.

- Conventions and Gatherings in Pakistan: Participated in multiple regional

conventions, sharing the Gospel with hundreds of believers and seekers.

Support for Homeless in Ilford, London:

- BACA provided meals, clothing, and hygiene kits directly to homeless individuals in

Ilford throughout the year.

- The program has grown steadily, with more individuals accessing support and forming

community connections through BACA's care.

- Case Study – August 2025: Over 75 homeless individuals receive meals, hygiene kits,

and spiritual encouragement four days a week.

Emergency Housing Reconstruction – Monsoon Response (August 2025)

Following the devastating monsoon rains of August 2025, several impoverished Christian

families lost their homes when fragile mud-built structures collapsed under persistent flooding.

In some cases, these collapses resulted in tragic fatalities. Many of the affected families were already living in extreme

poverty, residing in basic clay or

mud dwellings that offered little resistance to heavy rainfall. When walls gave way during the

storms, entire households were left homeless overnight.

In response, BACA acted swiftly.

We raised funds to rebuild damaged homes using solid brick construction, replacing unsafe

mud structures with durable, weather-resistant housing.

Impact:

- Families who lost loved ones will be rehoused in secure brick homes.

- Surviving children will live in safer structures less vulnerable to collapse.

- Communities will have improved resilience ahead of future monsoon seasons.

- The psychological relief for bereaved families will be profound.

Why Brick Construction Matters

Traditional mud homes are highly vulnerable to:

- Floodwater erosion

- Foundation weakening

- Roof collapse during prolonged rainfall

By rebuilding in brick, BACA will not only restore shelter but has significantly reduced the risk of future tragedies.

These new homes will stand as a testimony to restoration — replacing grief and instability with protection and permanence.

Case Study – Narowal Reconstruction (August 2025)

On 27 August 2025, a monsoon-triggered roof collapse in Narowal killed two-year-old Anaya

Qaiser and left Nasir Masih's family of 16 homeless.

Two other young children were seriously injured as the upper floor crashed through the house.

BACA immediately covered funeral and medical costs and provided emergency financial

support.

We will begin the rebuild in September 2025

Rescuing Families from Slavery

Over the past year, BACA has continued to support Christian families trapped in conditions of forced labour and modern slavery. Through direct intervention, legal advocacy, and safe housing, we have freed several families from exploitative situations where they were unable to leave due to debt, threats, or coercion.

BACA provided emergency shelter, food, medical care, and legal support, enabling these families to rebuild their lives with dignity. Our Permanent Safe House project will be a crucial part of this work in the future, giving survivors a secure place to live while pursuing justice.

These interventions have allowed families to regain freedom, reunite, and live without fear, highlighting the critical role of BACA's advocacy and support in protecting the most vulnerable from abuse and persecution.

Case Study – Freedom and Support for the Masih Family

Eman Masih and her 15-year-old brother Rehman, along with their mother, were trapped by debt and exploitation, with Rehman forced into bonded labour. BACA intervened, paying off the family debt and securing their release. The family received legal advocacy, safe housing, and emergency support after Eman's abduction and assault. Rehman is now training as a hairdresser, while Eman will learn stitching and sewing to earn a sustainable livelihood. BACA continues to provide care, meals, and guidance for the whole family. Through this support, the Masih family has regained freedom, safety, and hope for a secure future.

SMART Goals for 2025–2026

1. Install 5 additional clean water hand pumps and 3 safe washroom facilities in rural

Pakistan villages by end August 2026, benefiting at least 500 households.

2. Complete Safe House construction and provide temporary shelter and support to at

least 20 persecuted Christians by end August 2026.

3. Provide legal support for 10+ falsely accused Christians or families trapped in

bonded labour, including representation, safe housing, and advocacy, by August 2026

4. Rebuild 2 flood-damaged homes with durable brick construction and reinforced

foundations for families affected by monsoon disasters by August 2026.

5. Distribute 2,000 Bibles and conduct 5 evangelism events across Pakistan by August

2026

6. Support at least 100 homeless individuals in Islamabad, 4 days a week with meals,

hygiene kits, and safe housing advice by April 2026.

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 2025

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 2025

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
2-4 Eastern Road
Romford
RM1 3PJ

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 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:				
Donations and legacies	3	158,791	158,791	93,649
Charitable activities	4	0	0	0
Investments			-	-
Total income		158,791	158,791	93,649
Expenditure on:				
Raising funds		0	0	0
Charitable activities		159,943	159,943	97,533
Donation of land in Pakistan	6			
Total expenditure		159,943	159,943	97,533
Net movement in funds		(1,152)	(1,152)	(3,884)
Reconciliation of funds:				
Total funds brought forward				
		-202	-202	3682
Net movement in funds		(1,533)	(1,533)	(3,884)
Total funds carried forward		(1,735)	(1,735)	(202)

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 2025**

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	<u>2,069</u>	<u>230</u>
		2,069	230
Current assets			
Debtors		0	381
Cash at bank and in hand		818	2318
		<u>818</u>	<u>2,699</u>
Creditors: amounts falling due within one year	13	(4,622)	(3,131)
Net current liabilities		<u>(3,804)</u>	<u>(432)</u>
Total net assets		<u>(1,735)</u>	<u>(202)</u>
Charity funds			
Restricted funds	14	-	0
Unrestricted funds	14	<u>(1,735)</u>	<u>(202)</u>
Total funds		<u>(1,735)</u>	<u>(202)</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 2025

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. 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

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 2025

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 2025

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 - 33% 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 2025

3. Income from donations and legacies

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Donations	0	148,454	148,454
Gift Aid	0	9,064	9,064
Charities trust	0	1,273	1,273
Total 2024		<u>158,791</u>	<u>158,791</u>
	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Donations	0	89,434	89,434
Gift Aid	0	3,605	3,605
Charities trust	0	610	610
Total 2024	<u>0</u>	<u>93,649</u>	<u>93,649</u>

4. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £
Sale of services	0	0
	Unrestricted funds 2023 £	Total funds 2023 £
Sale of services	0	0

5. Analysis of grants

	Direct costs 2025 £	Total funds 2025 £
General charitable support	101,439	101,439
Designated charitable support	14,162	14,162
Total 2025	<u>115,601</u>	<u>115,601</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 2025

5. Analysis of grants (continued)

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

6. Other expenditure

Restricted funds 2025 £	Total funds 2025 £
0	0

7. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Direct costs 2025 £	Support costs 2025 £	Total funds 2025 £
General charitable support	0	80,999	0	80,999
Designated charitable support	0	14,162	0	14,162
Support costs	0	0	44,342	44,342
Meals for homeless people	20,440	0	0	20,440
	<u>20,440</u>	<u>95,161</u>	<u>44,342</u>	<u>159,943</u>

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 2025

7. Analysis of expenditure by activities

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

0

Analysis of support costs

	Support costs 2025 £	Total funds 2025 £
Staff costs	15,485	15,485
Depreciation	1161	1,161
Entertainment	0	0
Sundry expenses	7,870	7,870
Insurance	224	224
Printing, postage and stationery	143	143
Advertising and marketing	2,584	2,584
Telephone	4,642	4,642
Travelling expenses	5,141	5,141
Disposal of fixed assets	0	0
Bank charges	39	39
Computer costs	4,564	4,564
Accountancy fees	1,500	1,500
Legal & Professional	989	989
	<u>44,342</u>	<u>44,342</u>
	0	0

Analysis of support costs -last year

	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>

8.. Independent examiner's remuneration

	2025 £	2024 £
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

	2025 £	2024 £
Wages and salaries	12,100	11,500
Social security costs	588	519
Contribution to defined contribution pesion scheme	<u>2,797</u>	<u>1,973</u>
	<u>15,485</u>	<u>13,992</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 2025

9. Staff costs (continued)

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

	2025	2024
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:

	2025	2024
	£	£
Dorah Mayah Remuneration	12,100	11,500
During the year ended 31 August 2025, no Trustee expenses have been incurred (2024 - nil)		

11 Tangible fixed assets

	Motor vehicles	Office equipment	Total
	£	£	£
Cost or valuation			
At 1 September 2024	<u>0</u>	<u>645</u>	<u>645</u>
At 31 August 2025	<u>3,000</u>	<u>645</u>	<u>645</u>
Depreciation			
At 1 September 2024	<u>0</u>	<u>415</u>	<u>415</u>
Charge for the year	<u>1000</u>	<u>161</u>	<u>1161</u>
At 31 August 2025	<u>1000</u>	<u>576</u>	<u>1576</u>
Net book value			
At 31 August 2025	<u>2000</u>	<u>69</u>	<u>2069</u>
At 31 August 2024	<u>0</u>	<u>230</u>	<u>230</u>

12. Debtors

	2025	2024
	£	£
Due within one year		
Other Debtors	0	381
Prepayments and accrued income	0	0
	<u>0</u>	<u>381</u>

13 Creditors: Amounts falling due within one year

	2025	2024
	£	£
Trade creditors	0	900
Other taxation and social security	993	127
Pension fund	1521	849
Net wages payable	1705	400
Accruals and deferred income	403	855
	<u>4,622</u>	<u>3,131</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 2025

14. Statement of funds

	Balance at 1 September	Income	Expenditure	Transfers in/out	Balance at 31 August	
	2024					2025
£	£	£	£	£	£	
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	12431	9596	-11228	0	10799	
	<u>19141</u>	<u>9596</u>	<u>-11228</u>	<u>0</u>	<u>17509</u>	

General Funds

General fund	-19,724.30	149,195	-148,715		-19,244.18
Total Unrestricted funds	<u>-583</u>	<u>158,791</u>	<u>-159,943</u>	<u>0</u>	<u>-1,735</u>

0 0 0

14. Statement of funds - prior year

	Balance at 1 September	Income	Expenditure	Transfers in/out	Balance at 31 August	
	2023					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	
	<u>12415</u>	<u>16650</u>	<u>-9924</u>	<u>0</u>	<u>19141</u>	

General Funds

General fund	-8,743.30	76,999	-87,599		-19,343.30
Total Unrestricted funds	<u>-8,743.30</u>	<u>93,649</u>	<u>-97,523</u>	<u>0</u>	<u>-202</u>

0

15

Summary of funds - current year					
Balance at 1 September 2024			Balance at 31 August 2025		
	£	Income £	Expenditure	£	£
Designated funds	19141	9,596	(14,162)		14,575
General funds	-19353	149,195	(146,152)		-16,310
	<u>-212</u>	<u>158,791</u>	<u>(160,314)</u>		<u>(1,735)</u>
	0		(371)	0	

Summary of funds - prior year					
Balance at 1 September 2023			Balance at 31 August 2024		
	£	Income £	Expenditure	£	£
Designated funds	12415	16,650	(9,914)		19,151
General funds	-8743	76,999	(87,609)		-19,353
	<u>3,672</u>	<u>93,649</u>	<u>(97,523)</u>		<u>(202)</u>
				0	

16

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
	2025 £	2025 £
Tangible Fixed assets	2,069	2,069
Current Assets	818	818
Creditors due within one year	-4622	-4622
Total	-1,735	-1,735

0

Analysis of net assets between funds - prior year

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

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 £2797 (2024 - £1973), (20223- £922) 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 2025).