
HELP THE PERSECUTED

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

Charity Registered Number 1183327

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LEGAL AND ADMINISTRATIVE INFORMATION

Trustees:	Joshua Youssef Allan Guinan Donovan Palmer
Charity registered number:	1183327
Registered Office:	5 Beehive Gold Hill Business Park Gold Hill, Child Okeford Dorset DT11 8HF
Independent Examiner:	G Schulz & Company Ltd Chartered Management Accountants G Schulz ACMA CGMA 3 Lane Close Broadbridge Heath Horsham RH12 3UF
Bankers:	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

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TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2021

The Trustees present their annual report together with the financial statements of the charity for the year 1 July 2020 to 30 June 2021.

Structure, governance and management

Constitution

Help The Persecuted is registered as a Charitable Incorporated Organisation (number 1183327) and exists to strengthen, support and advocate for the persecuted Church. We provide direct practical and spiritual assistance to Christians in the most hostile regions of the world. We work to see persecuted Christians experience fellowship with the Body of Christ as their needs are met—and find renewed strength to follow Christ.

Objectives

The charitable objects are:

1. To advance the Christian religion around the world, in particularly but not exclusively, by enabling those who are victims of religious persecution to worship. This will include enabling pastoral activities, and encouraging Christians in their faith through biblical study and, therefore, strengthening the local churches where they exist.
2. To relieve poverty or financial hardship for victims of religious persecution anywhere in the world, by providing or assisting in the provision of grants, items, services, and programmes to individuals in need, and/or other organisations working to support persecuted populations.
3. To advance the education of the public, in particular in the subject of religious persecution.

Mission Statement

We are ministers of the Gospel who Rescue, Restore, and Rebuild the lives of persecuted believers.

Vision Statement

A world where the persecuted Church endures, flourishes and multiplies in hostile places.

Public benefit

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)'.

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 Constitution.

Financial risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Reserves Policy

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets or investments ('the free reserves') held by the charity are sufficient to meet the ongoing work of the charity. This policy and the levels of reserves will be reviewed from time to time. The total level of reserves at the end of the year was £54,838. Based upon a review by the Trustees,

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they have determined that the level of reserves at the year end were adequate for the operations of the Charity.

Achievement and Performance

Review of Activities

Help The Persecuted partners with other Help The Persecuted organisations internationally together with an indigenous staff team (the HTP Group) to identify and direct support to persecuted people. The Organisations “Theory of Change” is based on the view that Christian individuals and families in hostile places endure persecution and require direct practical interventions and ministry support. HTP Group methods are, therefore, geared toward identifying and assessing bone-fide cases of persecution and subsequently addressing both spiritual and practical needs to stabilize individuals and families, assisting in their journey of healing and rebuilding. We call this approach “Rescue, Restore, and Rebuild.”

HTP Group staff receive case referrals from a range of local organizations concerning people living in poverty or distress as a result of religious persecution. Victims of religious persecution are often in need of immediate and extensive assistance, including needing a safe place to escape danger, support for basic living expenses, assistance with school fees, help with medical needs due to torture or abuse, and trauma counselling. Before agreeing to provide direct assistance, the case details are verified according to strict criteria, and a needs assessment is conducted to ensure that the person is in poverty or distress and to ascertain how best they can be helped. Once a case has been properly vetted, the HTP Group is then able to provide a wide range relief and pastoral care, including:

The provision of food, housing rent, clothing, and basic living needs.

- Emergency Safe House housing.
- Transportation and relocation expenses to secure a safe environment.
- Medical expenses related to any form of torture or abuse.
- Livelihood support, such as micro-business grants and training.
- Psycho-social help, such as trauma counselling.

During the financial period ending 30 June 2021, the HTP Group directly helped over 46,800 beneficiaries in 17 countries. Starting with those that needed immediate help to get out of danger, direct support was provided ranging from transportation, a place in a Safe House or legal counsel. Beyond these emergency needs, on-the-ground teams delivered direct support to persecuted people in various forms, from essential living expenses, needed medicines, trauma counselling, access to schooling (enabling displaced children to complete their education), to assisting persecuted individuals in finding new jobs and starting new businesses to foster independence.

Highlights include:

- **Enduring Livelihood Programme:** This aspect of our work was significantly increased to create sustainable incomes for more persecuted Christians. Small family businesses and income generating projects were funded once appropriate due diligence was completed. Job skills training for new work opportunities was also provided—including sewing, computer use and maintenance, appliance repair, farming, animal husbandry, and more.

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- **Emergency Relief Kits:** Additional funds were deployed into the program this year, enabling the Field Ministry Team to distribute 7,100 Emergency Relief Kits. Each kit provides an average family of four with critical food essentials like rice, flour, and oil, alongside Bibles and discipleship materials and the pastoral care of the team. Emergency Relief Kits also open the door for further support to be provided, from ongoing discipleship meetings to the provision of safe housing and more.
- **Safe Houses:** The number of operational Safe Houses was doubled during the year - increasing capacity to host vulnerable persecuted cases at very short notice. The Safe Houses provide not just a secure location, but a clean and comfortable place to heal and to be spiritually encouraged.
- **COVID-19 Response:** The pandemic has caused significant additional hardships and distress for the persecuted. Christian converts have been adversely affected, whether by being unable to flee dangerous situations, being unable to work, or in some cases being cut off from government aid due to their refugee status. The HTP Group has continued to provide vital pastoral care and other provisions to those affected, including educational literature and internet cards to enable people to maintain contact during lockdowns or isolation.

All of this work is set in the context of our deep desire to strengthen Christians physically and spiritually through discipleship, to grow the local Church and to proclaim the Gospel. The achievements in the year were enabled partly by project funding provided by Help The Persecuted and its supporters across the UK. The Trustees look forward to increasing the organisation's impact as we enter our third year of operation.

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.

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Trustees' responsibilities statement

The Trustees 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) and applicable law and regulations.

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping proper accounting records that 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The Trustees 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.

This report was approved by the Trustees on 12 March 2022 and signed on their behalf by:



Allan Guinan
Trustee

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INDEPENDENT EXAMINER'S REPORT

Independent examiner's report to the Trustees of Help The Persecuted ("the charity")

I report to the Trustees on my examination of the accounts of the charity for the year to 30 June 2021.

Responsibilities and basis of report

As the charity's Trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").


I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



G W Schulz ACMA CGMA

G Schulz & Company Ltd
Chartered Management Accountants
G Schulz ACMA CGMA
3 Lane Close
Broadbridge Heath
Hosham
RH12 3UF

12 March 2022

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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
INCOMING RESOURCES					
Donations and legacies	2	153,849	-	153,849	41,066
TOTAL INCOMING RESOURCES		153,849	-	153,849	41,066
RESOURCES EXPENDED					
Charitable activities	3	114,107	-	114,107	25,970
TOTAL RESOURCES EXPENDED		114,107	-	114,107	25,970
NET INCOMING RESOURCES/(RESOURCES EXPENDED) BEFORE TRANSFERS		39,742	-	39,742	15,096
Transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS FOR THE YEAR		39,742	-	39,742	15,096
<i>Total funds brought forward</i>		15,096	-	15,096	-
TOTAL FUNDS CARRIED FORWARD	7	54,838	-	54,838	15,096

The notes on pages 10 to 13 form part of these financial statements

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BALANCE SHEET AS AT 30 JUNE 2021

	Note	2021 £	2020 £
CURRENT ASSETS			
Debtors	5	17,641	3,813
Cash at bank and in hand		<u>40,277</u>	<u>11,583</u>
		57,918	15,396
CREDITORS: amounts falling due within one year	6	<u>3,080</u>	<u>300</u>
NET CURRENT ASSETS/(LIABILITIES)		<u>54,838</u>	<u>15,096</u>
NET ASSETS		<u>54,838</u>	<u>15,096</u>
CHARITY FUNDS			
Restricted funds		-	-
Unrestricted funds		<u>54,838</u>	<u>15,096</u>
TOTAL FUNDS	7	<u>54,838</u>	<u>15,096</u>

The financial statements were approved by the Trustees on 12 March 2022 and signed on their behalf, by:



Allan Guinan
Trustee

The notes on pages 10 to 13 form part of these financial statements

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 30 JUNE 2021

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity 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 notes.

1.2 Income

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received, and the amount can be measured with sufficient reliability.

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

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 Bank.

1.3 Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 30 JUNE 2021 (continued)

1.5 Debtors

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

1.6 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.

1.7 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.

1.8 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.9 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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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 30 JUNE 2021 (continued)

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted £	Restricted £	2021 £	2020 £
Donations and gifts	140,021	-	140,021	37,253
Gift aid	13,828	-	13,828	3,813
Total donations and legacies	153,849	-	153,849	41,066

3. COSTS OF CHARITABLE ACTIVITIES

	Unrestricted £	Restricted £	2021 £	2020 £
Program Grants disbursed to Help The Persecuted Inc	80,000	-	80,000	25,000
Consultancy	26,600	-	26,600	-
Marketing	1,828	-	1,828	-
Postage and stationery	945	-	945	-
Telephone	377	-	377	-
Computer costs	346	-	346	246
Bank charges	3,411	-	3,411	424
Independent examination	600	-	600	300
	114,107	-	114,107	25,970

4. TRUSTEE REMUNERATION AND EXPENSES

During the year, no Trustee received remuneration (2020: £NIL).
During the year, no Trustee received any benefits in kind (2020: £NIL).
During the year, no Trustee received reimbursement of expenses (2020: £NIL).

5. DEBTORS

	2021 £	2020 £
Gift aid receivable	17,641	3,813
	17,641	3,813

6. CREDITORS

	2021 £	2020 £
Trade creditors	2,480	-
Accruals and deferred income	600	300
	3,080	300

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 30 JUNE 2021 (continued)

7. STATEMENT OF FUNDS

Current year	Brought forward £	Incoming resources £	Resources expended £	Transfers in/out £	Carried forward £
Unrestricted funds:					
General funds	15,096	153,849	(114,107)	-	54,838
Restricted funds:					
	-	-	-	-	-
	-	-	-	-	-
	15,096	153,849	(114,107)	-	54,838
Prior year	Brought forward £	Incoming resources £	Resources expended £	Transfers in/out £	Carried forward £
Unrestricted funds:					
General funds	-	41,066	(25,970)	-	15,096
Restricted funds:					
	-	-	-	-	-
	-	-	-	-	-
	-	41,066	(25,970)	-	15,096

8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Current year	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Current assets	57,918	-	57,918
Creditors due within one year	(3,080)	-	(3,080)
	54,838	-	54,838
Prior year	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Current assets	15,396	-	15,396
Creditors due within one year	(300)	-	(300)
	15,096	-	15,096