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# HELP THE PERSECUTED

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2024**

Charity Registered Number 1183327

# HELP THE PERSECUTED

## CONTENTS

	Page
Legal and administrative information	2
Trustees' report	3
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 13

# HELP THE PERSECUTED

## 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 W Schulz FCMA CGMA 3 Lane Close Broadbridge Heath Horsham RH12 3UF
Bankers:	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

# HELP THE PERSECUTED

## TRUSTEES' REPORT

The Trustees present their annual report together with the financial statements of the charity for the year 1 July 2023 to 30 June 2024.

### **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,

# HELP THE PERSECUTED

## TRUSTEES' REPORT (continued)

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 exists to Rescue, Restore, and Rebuild the lives of persecuted Christians and works toward a vision where the persecuted Church endures, flourishes, and multiplies in the most hostile regions of the world. The Charity 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. Our Theory of Change is based on the view that Christian individuals and families in hostile places endure persecution and require direct practical interventions and spiritual 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 because 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 of relief and pastoral care, including:

- Emergency Safe House housing
- The provision of food, housing, rent and basic living needs
- Transportation and relocation expenses to secure and safe environment
- Livelihood support, such as small business grants and vocational training
- Construction assistance to rebuild homes and family businesses
- Medical expenses related to any form of torture or abuse, and medications
- Psycho-social help, such as trauma counselling
- Pastoral care, participation in our discipleship programs, and connections to a local church

#### ***Notable Achievements***

During the financial period ending 30 June 2024, the HTP Group directly helped over 84,086 beneficiaries in 15 countries. Starting with those that needed immediate help to get out of danger, direct support was provided including 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, including essential living expenses, needed medicines, trauma counselling, access to schooling (enabling displaced children to complete their education), and assisting persecuted individuals in finding new jobs and starting new businesses to foster independence.

# HELP THE PERSECUTED

## TRUSTEES' REPORT (continued)

Highlights include:

- **Lebanon Crisis Response:** The HTP Group continued to work in an increasingly hostile environment, given the economic collapse and the ongoing war. Activity increased to address critical needs, such as food and medical insecurity for thousands of persecuted and vulnerable Christians. The Seeds Of Hope farm was doubled in size and a War Refuge Centre was opened to help those fleeing the war in southern Lebanon. One recent resident had to flee when the fighting began and was warmly welcomed by our team. As a Syrian Christian, he had previously faced persecution and humiliation, and said, "Thank you for providing safe accommodation without any discrimination. I am grateful for your care and service." During the last year, direct help was provided to 33,360 vulnerable beneficiaries—and since inception of this ministry programme, more than 63,305 people have benefitted.
- **Enduring Livelihood:** This aspect of the ministry was grown to create sustainable incomes for more persecuted Christians. Enduring Livelihood deals with the direct effects of persecution, specifically working to break cycles of poverty and dependency, by equipping beneficiaries to successfully own and operate their own small business – enabling them to provide for themselves and their families. Small family businesses, from grocery shops and mobile phone stores to car maintenance and appliance repair shops were funded once appropriate due diligence was completed. Job skills training for new work opportunities was also provided. Over 300 family businesses have been started so far, lifting nearly 2,000 people out of poverty.
- **Discipleship Programmes:** Actively trained 3,667 Christians and formed many new local church home discipleship groups.
- **Emergency Relief Kits:** Additional funds were deployed into the programme this year, enabling the HTP Group to distribute 10,572 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:** 19 Safe Houses were operated this year – ensuring 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.

The achievements in the year were enabled partly by programme funding provided by Help The Persecuted and its supporters across the UK. The Trustees look forward to increasing the organisation's impact as the charity continues to grow.

# HELP THE PERSECUTED

## TRUSTEES' REPORT (continued)

### 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.

### 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 2 December 2024 and signed on their behalf by:



.....  
Allan Guinan  
Trustee

# HELP THE PERSECUTED

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HELP THE PERSECUTED

### 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 2023.

### 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

Since the charity's gross income exceeded £250,000 the examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Management Accountants, which is one of the listed bodies.

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 FCMA CGMA

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

2 December 2024



# HELP THE PERSECUTED

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>INCOMING RESOURCES</b>					
Donations and legacies	2	339,717	-	339,717	302,570
Investments	3	575	-	575	191
<b>TOTAL INCOMING RESOURCES</b>		<b>340,292</b>	<b>-</b>	<b>340,292</b>	<b>302,761</b>
<b>RESOURCES EXPENDED</b>					
Charitable activities	4	385,705	-	385,705	316,490
<b>TOTAL RESOURCES EXPENDED</b>		<b>385,705</b>	<b>-</b>	<b>385,705</b>	<b>316,490</b>
<b>NET INCOMING RESOURCES/(RESOURCES EXPENDED) BEFORE TRANSFERS</b>		<b>(45,413)</b>	<b>-</b>	<b>(45,413)</b>	<b>(13,729)</b>
Transfers between funds		-	-	-	-
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>		<b>(45,413)</b>	<b>-</b>	<b>(45,413)</b>	<b>(13,729)</b>
<i>Total funds brought forward</i>		<b>100,134</b>	<b>-</b>	<b>100,134</b>	<b>113,863</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>8</b>	<b>54,721</b>	<b>-</b>	<b>54,721</b>	<b>100,134</b>

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

# HELP THE PERSECUTED

## BALANCE SHEET AS AT 30 JUNE 2024

		2024		2023	
	Note	£	£	£	£
<b>CURRENT ASSETS</b>					
Debtors	6	16,341		21,123	
Cash at bank and in hand		<u>44,701</u>		<u>86,323</u>	
		61,042		107,446	
<b>CREDITORS:</b> amounts falling due within one year	7	<u>(6,321)</u>		<u>(7,312)</u>	
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			<u>54,721</u>		<u>100,134</u>
<b>NET ASSETS</b>			<u>54,721</u>		<u>100,134</u>
<b>CHARITY FUNDS</b>					
Restricted funds		-		-	
Unrestricted funds		54,721		100,134	
<b>TOTAL FUNDS</b>	9		<u>54,721</u>		<u>100,134</u>

The financial statements were approved by the Trustees on 2 December 2024 and signed on their behalf, by:



.....  
Allan Guinan  
Trustee

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

# HELP THE PERSECUTED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 30 JUNE 2024

### 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 October 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.

# HELP THE PERSECUTED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 30 JUNE 2024 (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.

## 2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted £	Restricted £	2024 £	2023 £
Donations and gifts	320,736	-	320,736	266,272
Gift aid	18,981	-	18,981	36,298
	<u>339,717</u>	<u>-</u>	<u>339,717</u>	<u>302,570</u>

# HELP THE PERSECUTED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 30 JUNE 2024 (continued)

### 3. INVESTMENT INCOME

	Unrestricted £	Restricted £	2024 £	2023 £
Bank interest	575	-	575	191
	<u>575</u>	<u>-</u>	<u>575</u>	<u>191</u>

### 4. COSTS OF CHARITABLE ACTIVITIES

	Unrestricted £	Restricted £	2024 £	2023 £
Programme Grants disbursed				
to Help The Persecuted Inc	303,186	-	303,186	225,000
Programme & Support Consultancy	41,946	-	41,946	44,192
Education, Advocacy & Marketing	23,939	-	23,939	22,526
Fundraising costs	2,266	-	2,266	7,909
Travel and subsistence	6,131	-	6,131	7,008
Postage & Stationery	419	-	419	455
Telephone	360	-	360	360
Computer costs	425	-	425	2,895
Professional fees	100	-	100	100
Bank charges	6,308	-	6,308	5,445
Independent examination	625	-	625	600
	<u>385,705</u>	<u>-</u>	<u>385,705</u>	<u>316,490</u>

### 5. TRUSTEE REMUNERATION AND EXPENSES

During the year, no Trustee received remuneration (2023: £NIL).

During the year, no Trustee received any benefits in kind (2023: £NIL).

During the year, no Trustee received reimbursement of expenses (2023: £NIL).

### 6. DEBTORS

	2024 £	2023 £
Accrued income	14,341	19,123
Prepayments	<u>2,000</u>	<u>2,000</u>
	<u>16,341</u>	<u>21,123</u>

### 7. CREDITORS

	2024 £	2023 £
Trade creditors	5,696	6,712
Accruals and deferred income	<u>625</u>	<u>600</u>
	<u>6,321</u>	<u>7,312</u>

# HELP THE PERSECUTED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 30 JUNE 2024 (continued)

### 8. STATEMENT OF FUNDS

Current year	Brought forward 2024 £	Incoming resources 2024 £	Resources expended 2024 £	Transfers in/out 2024 £	Carried forward 2024 £
<b>Unrestricted funds:</b>					
General funds	100,134	340,292	(385,705)	-	54,721
<b>Restricted funds:</b>					
	-	-	-	-	-
	-	-	-	-	-
	<b>100,134</b>	<b>340,292</b>	<b>(385,705)</b>	<b>-</b>	<b>54,721</b>
<b>Prior year</b>	<b>Brought forward 2023 £</b>	<b>Incoming resources 2023 £</b>	<b>Resources expended 2023 £</b>	<b>Transfers in/out 2023 £</b>	<b>Carried forward 2023 £</b>
<b>Unrestricted funds:</b>					
General funds	113,863	302,761	(316,490)	-	100,134
<b>Restricted funds:</b>					
	-	-	-	-	-
	-	-	-	-	-
	<b>113,863</b>	<b>302,761</b>	<b>(316,490)</b>	<b>-</b>	<b>100,134</b>

### 9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Current year	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Current assets	61,042	-	61,042
Creditors due within one year	(6,321)	-	(6,321)
	<b>54,721</b>	<b>-</b>	<b>54,721</b>
<b>Prior year</b>	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Current assets	107,446	-	107,446
Creditors due within one year	(7,312)	-	(7,312)
	<b>100,134</b>	<b>-</b>	<b>100,134</b>