

PAK7 INTERNATIONAL CIO
TRUSTEES' REPORT AND INDEPENDENTLY EXAMINED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

PAK7 INTERNATIONAL CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A Mahand Monsignor M Nazir-Ali A Mall
Charity number	1192770
Principal address	Marlborough House 2 Charnwood Street Derby DE1 2GT
Independent examiner	Azets Audit Services Gladstone House 77-79 High Street Egham Surrey TW20 9HY

PAK7 INTERNATIONAL CIO

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PAK7 INTERNATIONAL CIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their first report and accounts of the charity for the year ended 31 December 2025.

Structure, governance and management

The charity was established as a Charitable Incorporated Organisation on 14 December 2020.

The trustees who served during the year were:

A Mahand

Monsignor M Nazir-Ali

A Mall

N Khan

(Resigned 9 October 2025)

Management is delegated on a daily basis to the Chief Executive Officer.

Objectives and activities

The objects of the CIO are, for the public benefit, to advance the Christian religion throughout the United Kingdom and Pakistan in accordance with the statement of faith.

To this end PAK7 International works with partners in Pakistan in 4 key areas:

1. Programs for National TV: that change attitudes to Christians and the Gospel.
2. Programs for Christian TV: where we strengthen the church and invest in the next generation.
3. Social Media: where videos lead to online chat about issues of life and faith.
4. Capacity Building: by investing in media training and equipment.

Public benefit statement

Section 4 of the Charities Act 2011 require charity trustees to comply with their duty to have due regard to public benefit guidance published by the Charity Commission in exercising their power and duties.

The trustees have referred to the guidance regarding our aims and objectives and when planning future activities. We have also considered how our planned activities will contribute to the aims and objectives we have set.

Achievements and performance

2025 was a year of significant and wide-ranging ministry impact for PAK7. Across media production, social media outreach, media training, and organisational development, the teams in Pakistan delivered at a high level — and the evidence of God at work in the hearts and minds of people across Pakistan continued to grow.

The PAK7 Channel: Audience and Viewership

A landmark moment in 2025 was the publication of independent audience research conducted by Gallup Pakistan during December 2024 and January 2025. Using a telephone survey of a nationally representative sample of 1,000 adults, supplemented by a face-to-face booster sample of 1,000 Christians living in largely urban areas, Gallup estimated that:

- 6.8 million adults were aware of the PAK7 channel (5.2% of the adult population of Pakistan).
- 3.5 million adults watched PAK7 during 2024, of whom 93.7% were from non-Christian backgrounds.
- 1.6 million children watched PAK7 during 2024, of whom 95.1% were from non-Christian backgrounds.
- 5.1 million people in total watched PAK7 in 2024.

With the PAK7 channel having been on air for under three years at the time of the research, these figures represent a remarkable level of reach and are a strong foundation from which to pursue PAK7's five-year strategy.

PAK7 INTERNATIONAL CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Programs for Christian Television

PAK7's production teams — spread across four offices in Rawalpindi, Lahore, Faisalabad, and Karachi — produced an impressive and diverse volume of programming throughout 2025. The quality and creativity of their output continued to improve, a fact noted by the judging panel for the annual PAK7 Oscars awards ceremony held at the staff conference in November.

Programs for children included a health and wellbeing series for 7–13 year olds (Sehat Squad), a popular puppet show, a science show, a kids' cooking show, a Christmas special, action songs for pre-schoolers, and five worship songs featuring young artists. Youth programming included a sketch comedy series (Hansi k Khake), the popular Adventure Theology (Season 2), Road Trip Theology (Season 2), a podcast series exploring social issues faced by young Christians, a show asking what the Bible says about current cultural topics, and Comedy Theology. Programs for women included Women of the Bible (Seasons 3 and 4), Sakhi Saheli (Season 3), Life and Faith — Ladies Only, and Mulakat, a documentary-style series set in rural Punjab. General programming included a third season of Rah ki Roshni featuring ten new speakers, Salt and Light (Season 3), Serving Pakistan (Season 2), Zaboora Hour, and an audience feedback show.

A significant milestone in 2025 was the arrival and installation of PAK7's new virtual studio at the Lahore office. This state-of-the-art facility enables production teams to create life-like 3D environments for TV presenting and drama — a capability that will substantially enhance the quality of PAK7's studio-based productions in 2026 and beyond.

PAK7 also continued its localisation of The Bible Project's "How to Read the Bible" series, with 16 videos submitted for approval by year end.

Programs for National Television

The Financial Literacy Program, produced in partnership with development organisations working in Pakistan, was completed and broadcast on PAK7 during 2025. This program was specifically designed to reach a wider national audience and address practical felt needs, whilst communicating values rooted in the Christian faith. Work also began on a multi-faith drama to be pitched to a national television channel.

Social Media Ministry

PAK7's Social Media ministry continued to generate some of the most tangible evidence of individual lives being touched by God. Through Facebook advertising campaigns, short testimonial videos, and an apologetics series answering the most-asked questions from the audience, PAK7's content generated substantial engagement across Pakistan.

Across the full year, PAK7's social media content generated 7,543,563 video views to 95% completion and 21,492,723 three-second video views, with 628,703 post reactions and over 120,000 comments.

PAK7 INTERNATIONAL CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Capacity Building: Training and Equipping

PAK7's training ministry continued to be a vital investment in the future of Christian media in Pakistan. In the first quarter of 2025, the team ran nine Regional Video Training Workshops in cities across Pakistan — in Hyderabad, Faisalabad, Rawalpindi, Karachi, Lahore, Abbottabad, Quetta, Sahiwal, and Multan — equipping well over 100 young people with foundational video production skills.

The annual ten-week residential Media School took place in Murree from July 2025. 18 students from 13 different cities across Pakistan enrolled on the course, and 17 graduated. The school focuses on the holistic development of students — character, spiritual life, social skills, and technical video skills — and 10 of the 17 graduates went on to join PAK7 as Year 1 interns.

The annual Alumni Survey, completed in February, gave encouraging evidence of the lasting impact of PAK7's Media School. All 98 media school graduates to date were surveyed, and 86 responded. Of those who responded, an impressive 89% were still working in the media in some capacity.

Organisational Development

2025 was an important year for strengthening the internal structures of PAK7. A new Ministry Leadership Team (MLT) was formally established in February, bringing together senior leaders from across PAK7's ministry areas to lead the organisation collaboratively. The MLT met regularly throughout the year, covering PAK7's five-year strategic plan, talent management, succession planning, crisis management, and the development of a new courses initiative.

A new Ministry Operations function was established, covering Finance, HR, IT, and Broadcasting. Key appointments significantly strengthened PAK7's financial governance and reporting capability.

A thorough review of PAK7's HR policies was conducted during the year, benchmarked against Pakistani labour law and international best practice. A new Staff Committee was established at the annual staff conference, ensuring representative staff voices are heard in organisational decisions. Leadership development programmes continued throughout the year, including the Masters in Organisational Leadership (MAOL) for three senior managers, a Developing Leaders programme for emerging talent, and a character-based leadership framework for managers.

Risks and uncertainties

PAK7 operates in a challenging environment. Pakistan's political landscape remained volatile during 2025, including a period of military tension with India between April and May, and significant terrorist incidents in Balochistan and Khyber Pakhtunkhwa. Severe monsoon flooding also affected many parts of Punjab during the summer. PAK7's teams operated throughout these periods without interruption to ministry.

As in previous years, PAK7's principal risks remain:

- Income concentration and cashflow variability: across the wider PAK7 family of which the charity is a part of, the income profit has a marked seasonal pattern, with a strong Q4 and lean Q1. Although the year ended at 97% of the group income target, there were periods during 2025 when cash reserves were severely stretched.
- Recruitment and retention of skilled staff: Finding and developing media professionals with strong Christian faith remains a challenge in Pakistan, which is why PAK7's training and intern programmes are so important.
- The operating context in Pakistan: Security incidents, political instability, and economic pressures all affect the environment in which PAK7's staff work and the audiences it seeks to reach.

Financial review (including reserves policy)

PAK7 International was again the beneficiary of a number of grants from its sister charity PAK7 US, a registered 501(c)3 in the USA, which accounted for a significant portion of group income. PAK7 US raises funds in the name of PAK7 and is fully aligned with the aims and objectives of PAK7 International.

UK and European fundraising continued to grow strongly. PAK7 International's UK and European income for the full year reached £276,021, significantly exceeding the target of £200,000. A growing number of UK and European foundations and church partners contributed to this result.

PAK7 INTERNATIONAL CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Plans for the future

Looking ahead to 2026, PAK7 has a number of significant priorities:

- TV Production: The new virtual studio in Lahore will be used to produce a range of new programmes. The quality and volume of programming will continue to grow across all audience segments.
- Social Media: Outreach in Pashto and Sindhi will be launched, opening new ministry opportunities with previously unreached language communities.
- Training: A series of Regional Video Training Workshops is planned across ten cities in Q1 2026, and Alumni services will be expanded, including an equipment rental programme and an alumni gathering.
- A new Courses team will develop and roll out video-based courses to churches across Pakistan.
- Fundraising: PAK7 International's UK and European income target for 2026 is £320,000. A significant restructuring of PAK7's US fundraising model — moving to an offshore development model based in Pakistan, working alongside US-based volunteers and board members — is intended to enable more cost-effective growth in US income.
- Organisational Development: The Ministry Leadership Team will hold its first annual retreat in February 2026. Significant new hires are planned across communications, development, and operations functions.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare accounts 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 period.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements 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 accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011 and the provisions of the trust deed. 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.

On behalf of the board of trustees



Monsignor M Nazir-Ali

Trustee

Dated: 29th June 2026

PAK7 INTERNATIONAL CIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF PAK7 INTERNATIONAL CIO

I report on the accounts of the charity for the year ended 31 December 2025, which are set out on pages 6 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination being a qualified member of ICAEW.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Paul Creasey FCA
Azets Audit Services

Gladstone House
77-79 High Street
Egham
Surrey
TW20 9HY
United Kingdom

Dated: ...1 July 2026....

PAK7 INTERNATIONAL CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	2024 £
<u>Incoming resources from generated funds</u>			
Donations and legacies	2	929,615	818,050
<u>Resources expended</u>	3		
Costs of generating funds			
Costs of generating donations and legacies		76,699	79,016
Net incoming resources available		852,916	739,034
Charitable activities			
Activities undertaken and support costs		785,891	689,152
Governance costs		26,493	12,498
Total resources expended		889,083	780,666
Net income for the year/ Net movement in funds		40,532	37,384
Fund balances at 1 January 2025		71,060	33,676
Fund balances at 31 December 2025		111,592	71,060

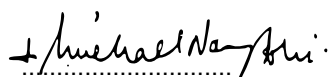
PAK7 INTERNATIONAL CIO

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	10		16,105		4,132
Current assets					
Debtors	11	62,848		79,619	
Cash at bank and in hand		42,957		4,452	
		<u>105,805</u>		<u>84,071</u>	
Creditors: amounts falling due within one year	12	<u>(10,318)</u>		<u>(17,143)</u>	
Net current assets			<u>95,487</u>		<u>66,928</u>
Total assets less current liabilities			<u>111,592</u>		<u>71,060</u>
Income funds					
Unrestricted funds			<u>111,592</u>		<u>71,060</u>
			<u>111,592</u>		<u>71,060</u>

The accounts were approved by the Trustees on 29th June 2026



Monsignor M Nazir-Ali
Trustee

PAK7 INTERNATIONAL CIO

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

1.1 Basis of preparation

PAK7 International CIO is a charitable incorporated organisation registered with the Charity Commission in England & Wales. The office address is Marlborough House, 2 Charnwood Street, Derby, Derbyshire, DE1 2GT.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities" ("The Charities SORP FRS 102), effective 1 January 2019 and the Charities Act 2011.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

Going concern

The trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future being for a period of at least 12 months from the approval of these financial statements and believe that it remains appropriate to prepare the financial statements on a going concern basis.

1.2 Incoming resources

Donations are recognised when the company has entitlement to the income, it is probable that the income will be received and the amount can be measured reliably.

Donated services and facilities

Donated services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity 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.

1.3 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on charitable activities

Expenditure on charitable activities comprise 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.

Governance costs

Governance costs includes those costs associated with the constitutional and statutory requirements of the charity and include the independent examiner's fees and costs linked to the strategic management of the charity.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment

3 years straight line

PAK7 INTERNATIONAL CIO

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

1.5 Trade and other receivables

Trade and other debtors are measured at transaction price less any impairment unless the arrangement constitutes a financing transaction in which case the transaction is measured at the present value of the future receipts discounted at the prevailing market rate of interest. Loans are initially measured at fair value and are subsequently measured at amortised cost using the effective interest method less any impairment. Financial assets classified as receivable within one year are not amortised..

1.6 Trade and other payables

Trade and other payables are measured at their transaction price unless the arrangement constitutes a financing transaction in which case the transaction is measured at present value of future payments discounted at prevailing market rate of interest. Other financial liabilities are initially measured at fair value net of their transaction costs. They are subsequently measured at amortised cost using the effective interest method.

1.7 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

2 Donations and legacies

	2025 £	2024 £
Donations in kind	720,223	782,349
Donations	209,392	35,701
	<u>929,615</u>	<u>818,050</u>

Donations in kind includes £nil (2024: £17,727) of fixed assets which were gifted from the PAK7 US Inc.

PAK7 INTERNATIONAL CIO

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

3 Total resources expended

	2025 £	2024 £
Costs of generating funds		
Costs of generating donations and legacies	76,699	79,016
Charitable activities		
<u>Activities undertaken and support costs</u>		
Activities undertaken directly	714,387	604,904
Support costs	71,504	84,248
Total	785,891	689,152
Governance costs	26,493	12,498
	889,083	780,666

4 Costs of generating donations and legacies

	2025 £	2024 £
Staff costs	57,746	58,410
Office supplies	290	622
Travel	16,250	13,719
Telephone	81	53
Printing	67	72
Postage & shipping	149	22
Education and training	-	132
Subsistence	848	1,782
Other expenses	1,268	4,204
	76,699	79,016

PAK7 INTERNATIONAL CIO

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

5 Activities undertaken directly

	2025 £	2024 £
Staff costs	80,719	95,095
Rent	38,670	34,468
Maintenance and repairs	72,288	8,627
Office supplies	33,405	28,012
Production costs	83,083	121,450
Contractors	323,234	263,563
Software	3,064	2,325
Legal and professional fees	34,612	7,232
Education and training	13,635	18,841
Travel	28,673	21,207
Subsistence	1,302	1,415
Subscriptions	1,586	-
Telephone and fax	116	85
Health insurance	-	2,375
Bank charges	-	209
	<u>714,387</u>	<u>604,904</u>

6 Support costs

	2025 £	2024 £
Staff costs	53,446	52,668
Office supplies	78	202
Telephone and fax	139	185
Printing	287	322
Postage and stationery	41	219
Software	3,443	1,601
Legal and professional fees	7,770	6,907
Insurance	-	1,887
Travelling expenses	852	2,987
Subsistence	209	291
Subscriptions	763	375
Bank charges	198	230
Exchange gain or loss	(1,304)	89
Other costs	275	-
Depreciation	5,307	16,285
	<u>71,504</u>	<u>84,248</u>

PAK7 INTERNATIONAL CIO

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

7 Governance costs

	2025 £	2024 £
Auditors remuneration	4,400	4,500
Trustee expenses	22,093	7,998
	<u>26,493</u>	<u>12,498</u>

8 Trustees

The only transactions with the four trustees relate to the reimbursement of reasonable travel and subsistence costs to attend meetings held by the charity of £22,093 (2024: £7,998).

No remuneration was paid to the Trustees in the year.

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Employees	<u>5</u>	<u>5</u>

Employment costs

	2025 £	2024 £
Wages and salaries	175,850	177,763
Social security costs	5,538	17,874
Other pension costs	10,523	10,535
	<u>191,911</u>	<u>206,172</u>

The number of employees whose remuneration was £60,000 or more were:

	2025 Number	2024 Number
£70,000 - £80,000	<u>1</u>	<u>1</u>

PAK7 INTERNATIONAL CIO

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

10 Tangible fixed assets

	Fixtures, fittings & equipment £
Cost	
At 1 January 2025	20,417
Additions	17,280
At 31 December 2025	37,697
Depreciation	
At 1 January 2025	16,285
Charge for the year	5,307
At 31 December 2025	21,592
Net book value	
At 31 December 2025	16,105
At 31 December 2024	4,132

11 Debtors	2025 £	2024 £
Other debtors	58,165	73,591
Prepayments	4,683	6,028
	62,848	79,619

12 Creditors: amounts falling due within one year	2025 £	2024 £
Other taxation and social security	8,298	8,063
Accruals	2,020	9,080
	10,318	17,143

PAK7 INTERNATIONAL CIO

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

13 Unrestricted funds

	Balance at 1 January 2025	Movement in funds		Balance at 31 December 2025
		Income	Expenditure	
	£	£	£	£
Unrestricted funds	71,060	929,615	(889,083)	111,592
	<u>71,060</u>	<u>929,615</u>	<u>(889,083)</u>	<u>111,592</u>

14 Related parties

Costs totalling £889,083 (2024: £764,623) were paid in the period and subsequently donated to the charity by PAK7 US Inc, a related not for profit entity with trustees and objectives in common.