



Operation Agri CIO Annual Report and Accounts

31 October 2022



Operation Agri (OA) is a development charity which supports Christian-led rural and urban development projects in three continents, showing the love of Jesus in action by attacking the basic causes of poverty amongst some of the most disadvantaged people in the world, regardless of their religious, ethnic, and cultural backgrounds.

OA supports sustainable development work such as agricultural training to assist farmers, and irrigation schemes for rural communities. OA also supports projects that bring lasting improvement to people's lives, such as basic health clinics, and women's empowerment groups and education in urban slums. The following report outlines some of the projects that have been supported during the year.

Operation Agri (CIO) was approved by the Trustees of Operation Agri BMM charity number 1069349 and was registered on 17 April 2020 as a Charitable Incorporated Organisation of the Foundation Type with the charity number 1189098.

The Trustees of Operation Agri BMM became the Trustees and Members of Operation Agri (CIO).

At a meeting on 28 January 2021 the Trustees of Operation Agri BMM approved the transfer of financial assets from Operation Agri BMM to Operation Agri (CIO) over a transitional period.

In due course Operation Agri BMM will be closed and Operation Agri (CIO) will continue the work of grant funding as a successor charity.



Contents

	Pages
Report of Trustees	4–16
Statement of Financial Activities and Balance Sheet	17–18
Notes to the Financial Statements	19–26
Independent Examiner’s Report	27

Chairman's remarks / Trustees report

We humbly praise God for the many lives which have been touched by Operation Agri's ministry during what was our 61st year. I am always encouraged when I read of beneficiaries telling relatives and neighbours about the new techniques and ideas they've learned. This is to me an outworking of Christ's parable of the sower – "other seed fell on good soil ... and produced a crop, some multiplying thirty, some sixty, some a hundred times" (Mark 4). As we pray – supporters, churches, Trustees and overseas partners – so the Holy Spirit blesses and multiplies the results. And Christ's love is shown.

The effects of the Covid pandemic sadly continued during this year. Some of our partners' programmes continued to be deferred, some after restarting were then stopped again. A list of projects supported appears below in this report. The Trustees are pleased to recognise the diligence, devotion and care shown by our overseas partners with whom it is our privilege to serve.

Following the untimely death of Paul Kyalimpa (Uganda), as reported in last year's report, it has been encouraging to see how Paul's son Joseph has taken up the reins, with the determination to see his father's work continue.

Operation Agri (OA) can of course only support the overseas work thanks to the prayers and generous gifts of so many supporters, primarily in UK. Giving in the year from churches and individuals was up compared to the previous 12 months. And a number of generous bequests were received, the benefits of which the Trustees will spread over a number of years. We do recognise that often a bequest, marking the 'home call' of a supporter, means the end of regular donations from that person. Thus the Trustees have a continuing concern to recruit new supporters.

The Trustees continued to meet monthly, most often to pray together, convinced that the charity

benefits from regular prayer. Trustees' business meetings always start with devotions and prayer is interspersed during the proceedings.

The Trustees had business meetings four times during the year. Unfortunately the planned face-to-face Trustees' meeting at Baptist House, Didcot, in September had to be virtual because a national train strike on the day would have prevented some Trustees from attending.

Towards the end of the year the Trustees adopted OA (CIO) first set of Standing Orders, covering a variety of details but notably introducing the position of Associate Trustee. The constitution of OA (CIO) permits the appointment of Trustees only at the annual public meeting (APM). Associate Trustees can however be elected by the Trustees at any time, to serve until the next APM. Linda Drummond, OA's correspondent with the Light for the Nations project in Pakistan, was elected an Associate Trustee.

The charity is renewing efforts to appoint more Trustees with appropriate experience either in this country or overseas plus a calling to serve some of the world's neediest people. I will also not be standing to continue as Chairman of OA (CIO) after the APM mid-2023.

Our part-time administrator, Rev Dr Malcolm Drummond, resigned (effective 31 Dec 2021) to become the minister of Campsbourne Baptist Church. Malcolm served OA (CIO) very faithfully since 2004 and the charity owes him a lot. In Malcolm's place we were pleased to welcome Mrs Jo Jackson of Horsham, who started work on 1 May. Her enthusiasm and dedication were soon felt.

In the interim, extra responsibility fell on our treasurer, James Townsend, and David and Valerie Reddaway who kindly took over the production of Presents with a Purpose cards temporarily. A heavy administrative load was shouldered by Gill Ashley-Smith, including

Chairman's remarks / Trustees report

inducting Jo into the charity's data-base. We are grateful to Malcolm who for the time being is kindly allowing his home address to continue to be used by OA (CIO), mail being forwarded by him appropriately. Fortunately, in this respect, the number of letters received continues to decline with much giving being by bank transfer, and many orders for materials and *Presents with a Purpose* cards are on line.

The annual appeal, *Vital Vegetables for Mozambique*, featured resources of the usual high standard which were well received by churches. A further mark of the progress of technology was that this was the first year in which no DVD was produced, the materials being available on a memory stick and also on-line. The disadvantage of the latter is that the charity, not knowing who down-loaded the resources for use in their churches, was unable to follow-up with them.

For many years OA (CIO) resources have been notable for their imaginative and colourful presentation, which we owe to the devoted work of Sarah Prentice. During the year she took over design and layout of the magazine *Outreach Abroad* – the improvement was immediately noticeable.

The website was re-launched and increased attention was given to OA's (CIO) mention in social media.

An innovation was mounting a stall at the Heathfield Agricultural Show in June, when many leaflets were given out and passers-by introduced to the charity. There was little measurable result but it was felt to be a useful flag-waving exercise. It was also good to be at the Baptist Assembly in Bournemouth. Because of the pandemic most regional Baptist Associations did not resume face-to-face meetings during the year – the Trustees plan to be at these events again in future years. A number of churches invited OA (CIO) to lead services. Given notice

the charity can usually arrange for representation in more distant parts of the country.

Last but not least, the chairman is very grateful to every trustee and the many volunteers who are involved in the daily activities of the charity, spending valuable time to the benefit of OA (CIO) and those whom the charity serves overseas.

John Russell Ashley-Smith, Chairman

Signed

Trustees report / projects

BANGLADESH



Christian Ministry to Children and Youth (CMCY)

Family Development Project

Duaripara is an extremely poor urban neighbourhood where children are raised in a challenging physical and social environment. The project aims to break the cycle of poverty by supporting the education of 100 girls aged 3–13 from the poorest families, through pre-school classes and additional tuition for older girls who are struggling in school. The girls are also taught life skills and awareness of their rights, whilst the project works with their parents to reduce domestic violence and increase income.

The project aims to break the cycle of poverty by supporting the education of 100 girls ...



INDIA



Oasis India

Community Development and Empowerment

This project had a frustratingly slow start due to the COVID pandemic but is now up and running and serving some of the poorest residents of Mumbai. The project includes an after-school programme to support struggling school-students, a job readiness programme for young adults, a sports programme to help young people build confidence, discipline and teamwork, programmes that are designed to prevent human trafficking – which is a high risk in this neighbourhood, and community development through Community Based Organisations and Change Agents.

Trustees report / projects

MALAWI



African Pastors' Fellowship (APF) Farming

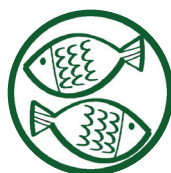
Growing Greener in Malawi

The project started in the Lower Shire area. Subsistence farmers receive training in combatting climate change and improving food security. Flood damage in two of the years necessitated extra funding for replacement seed, (short season), which successfully matured during the dry 'winter' months. The soil was wet enough after the flooding. Training has extended successfully to higher altitude areas. This year current groups will have completed training, and decisions concerning the continuation of the project need to be made.



MOZAMBIQUE

Oasis Mozambique via Oasis Global



Commercial Fish Farming Project

This project in Manga Loforte, Beira, started in 2017 among women who earned small amounts of money by travelling to farms to buy produce they could sell at local markets. They asked how they could grow the crops themselves, so OA (CIO) stepped in to help local Partner, Oasis Mozambique, start a Commercial Farming Project using sustainable farming techniques.

This became the focus of the 2022 OA (CIO) annual appeal: *Vital Vegetables*. Local women were trained and supported to set up small businesses, selling vegetables to improve family income. They also established Savings Groups to fund modest expenses through soft loans.

The project was progressing well until storms in 2022 destroyed crops and fishing boats. The boats in particular needed an impractical amount



... the focus has been on fish farming, ... an activity which could provide significant income ...

of funding to replace. So after discussion between OA (CIO) Partner, Oasis Mozambique, the local community asked for the focus this year to be fish farming. OA (CIO) agreed to support a one-year trial project to build and stock two fish ponds as an activity which could provide significant income for the families.

Trustees report / projects

NEPAL

Multi-purpose Community Development Service (CHEST)

Bagmati Rural Municipality

CHEST works in an area impacted by the 2015 earthquakes. The project team works by establishing and equipping Self Help Groups, mainly for the women, forums in which the community can learn new skills and knowledge. Activities include hygiene, income generation, education, creation care and disaster preparedness. Protection and sustainability are secured by the formation and registration of local Co-operatives.



Multi-purpose Community Development Service (CHEP)

Community Health and Education Project

The CHEP project is located in a remote community of subsistence farmers, establishing and equipping Self Help Groups, mainly for the women, a forum in which the community can learn new skills and knowledge. The CHEP team provides training in agriculture, education, and adult literacy classes. The project ends in July after five years, so the focus will be on sustainability, particularly of the Self Help Groups.



OA (CIO) supports these projects in partnership with BMS World Mission

NICARAGUA

AMOS (A Ministry of Sharing)

Community-based Primary Healthcare Activities

AMOS Health and Hope is a Christian, non-profit organisation that exists to improve the health of impoverished communities in Nicaragua by working alongside them in health, education, and development. Based in 22 villages in 4 regions, its work is carried out through locally appointed Health Promoters who, as fully trained and equipped volunteers, can implement practices that improve spiritual, physical, and emotional well-being. OA (CIO) is privileged to share in this vital ministry.



Trustees report / projects

PAKISTAN



Light for the Nations

Women's Empowerment through Literacy and Skills Development

Christians tend to be on the margins of society in Pakistan. They may be in jobs that are poorly paid, unpleasant, and even dangerous. Light for the Nations provides training in skills for women in Christian areas and their Muslim neighbours. Training in sewing skills and now in beauty enable women to start their own small businesses to help support their families. Literacy training is provided as well as workshops to help women know more about taking a full part in their communities and what are their economic rights.



SRI LANKA



LEADS

Enhancing the Economies of Vulnerable Communities and Protection of Children

Kilinochchi was one of the worst conflict-affected districts. The economic and social consequences for the most marginalised still need to be addressed. This project focuses on 75% of the poor families which are headed by women who, due to economic poverty, cannot meet their daily food needs or their children's education needs. The project enhances the protection and participation of children; supports food security through agriculture; and develops womens' self-help groups to increase their income and savings.



The project enhances the protection and participation of children ...

Trustees report / projects

TANZANIA



Farming Partnership Initiatives (FPI)

Sustainable Agriculture and Rural Development

FPI in Karagwe, led by Pastor Heavenlight Luoga, trains up to 125 farmers in sustainable farming in each 2-year phase to improve crop yields in the face of climate change.



Emmanuel International and Diocese of Ruaha

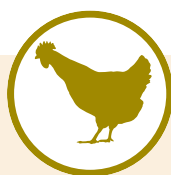


IMARIKA (Mobilising churches, building livelihoods, improving environment)

Community groups are formed and receive initial training in working as a group. People who decide to join, receive training in village community banking and health. They also choose two of the following areas in which to receive extra training; conservation agriculture, fuel efficient stove making, afforestation, beekeeping or poultry keeping. Loans from the village bank have enabled many of the members to start new businesses.

Loans from the village bank have enabled many of the members to start new businesses.

UGANDA



Baptist Union of Uganda

Sustainable Agriculture Farming Initiatives (SAFI)

SAFI has recently moved into a new area. It helps rural subsistence farms become agro-businesses, by increasing yields through conservation agriculture, introducing better breeds, and decreasing reliance on expensive bought-in resources. The initiator of this project died recently, and his son Joseph is keen to continue the work. He worked with his father, but is young, so needs to be accepted. He is trialling producing Black Soldier Fly Larvae as a substitute for expensive fish meal in home-made animal feed.



Trustees report / projects

UGANDA



Baptist Union of Uganda

Women's Adult Literacy Project (WALP)

Teaches illiterate women to read and write in Rutooro and to calculate. This enables them to access information so they can successfully run their 'businesses'. The second level helps train them in skills they need to succeed in business. They are encouraged to form groups which co-operate in sharing knowledge and in forming village banks, which can make loans. There has been a request to extend the teaching to include learning English, as that gives access to so much information.



Setting Development and Keeping the Foundation (SDKF)



Vocational Training

Based in a poverty-stricken area of the city of Kampala, SDKF is training young people in essential means of employment, designed to provide them with an income, and enable them to lead useful lives in their communities. The project is led by Pastor Dennis Ssettaala and 1,850 youngsters have been trained so far. Each year it aims to improve the livelihoods and life skills of 120 disadvantaged youths, through training in Tailoring and Design, Hairdressing and Motorcycle Maintenance.



SDKF is training young people in essential means of employment, designed to provide them with an income ...

Trustees report

References and administrative details

Additional points:

The formation of Operation Agri (CIO) was approved by the Trustees of Operation Agri BMM and was registered on 17 April 2020 as a Charitable Incorporated Organisation of the Foundation Type with the charity number 1189098. The Trustees of Operation Agri BMM became the Trustees and Members of Operation Agri (CIO).

At a meeting on 28 January 2021 the Trustees of Operation Agri BMM approved the transfer of financial assets from Operation Agri BMM to Operation Agri (CIO) over a transitional period. In due course Operation Agri BMM will be closed and Operation Agri (CIO) will continue the work of grant funding as a successor charity.

- 1.1 The Charity's name is: Operation Agri BMM also known as Operation Agri and Outreach Abroad.
- 1.2 The Charity's registration number is: 1189098.
- 1.3 The address of the principal office of the Charity is:

361 Firs Lane, Palmers Green,
London N13 5LX

Telephone: 0800 915 3201
email: admin@operationagri.org.uk
Website: www.operationagri.org.uk
- 1.4 The names of all those who were the Charity's trustees on the date the report was approved are:
 - 1.4.1 Mr John Russell Ashley-Smith London (Chair)
 - 1.4.2 Rev. Nigel Jones Purley (Secretary).
 - 1.4.3 Mr James Townsend Coulsdon (Treasurer).
 - 1.4.4 Mr Martin Butterworth Shipley (Overseas Secretary).
 - 1.4.5 Mrs Gillian Ashley-Smith London.
 - 1.4.6 Mr Jeremy Clewett Plaistow.
 - 1.4.7 Mr Stan Crees Wallington.
 - 1.4.8 Mr Julian Durbin Shrewsbury.
 - 1.4.9 Mrs Jane Hanger Coventry.

- 1.4.10 It is noted that Mrs. Jo Jackson attends most *trustees' meetings as the Administrator to take the minutes of meetings. She is a non-voting attendee.
- 1.5 The trustees' status at the 2022 AGM and their terms of service:
 - 1.5.1 Mr Russell Ashley-Smith Chairman re-elected until 2025 AGM (Chairman until 2023 AGM).
 - 1.5.2 Mr Martin Butterworth Overseas Secretary re-elected until 2025 AGM.
 - 1.5.3 Mr Stan Crees re-elected until 2025 AGM.
 - 1.5.4 Rev Nigel Jones Secretary continuing until 2024 AGM.
 - 1.5.5 Mrs E. Jane Hanger continuing until 2023 AGM.
 - 1.5.6 Mrs Gillian Ashley-Smith continuing until 2024 AGM.
 - 1.5.7 Mr Jeremy Clewett continuing until 2024 AGM.
 - 1.5.8 Mr James Townsend Treasurer continuing until 2024 AGM.
 - 1.5.9 Mr Julian Durbin re-elected until 2025 AGM.
- 1.6 Miss Marisa Rawlins stood down from being a trustee at the 2022 AGM. She has offered her services as Project Appraiser and Technical Advisor.
- 1.7 According to the constitution there will be four officers, namely, Chairman, Secretary, Overseas Secretary, and Treasurer. They are elected at the Annual General Meeting (AGM) and will normally hold office for three years and be eligible for re-appointment. Although not officers the trustees have identified the need for a Deputy Chairman and Deputy Secretary. The Deputy Chairman is Nigel Jones. The Deputy Secretary role is not currently filled.
- 1.8 Trustees serving on the Donors Group are: Gillian Ashley-Smith, Russell Ashley Smith, Julian Durbin, Nigel Jones, and James Townsend. Jo Jackson attends

Trustees report

the Donors Group meetings as secretary to the meeting.

- 1.9 Trustees serving on the Grants Group are: Russell Ashley-Smith, Martin Butterworth, Jeremy Clewett, Stan Crees, Jane Hanger, and James Townsend.
- 1.10 The Independent Examiners are: The Rowley Partnership Ltd., Chartered Accountants Charnwood House, Harcourt Way, Meridian Business Park, Leicester LE19 1WP
- 1.11 The Bankers continue to be:
 - 1.11.1 Bank of Scotland, Direct Banking, Pentland House, 8 Lochside Avenue, Edinburgh EH12 9DJ
 - 1.11.2 The Co-operative Bank plc, PO Box 101, 1 Balloon Street, Manchester M60 4EP
- 1.12 Two banks are maintained to ensure that Operation Agri (CIO) will be able to take full benefit of the UK Government's scheme to protect depositors in the case of banks suffering insolvency or a severe decline in market confidence. Having two separate banks enables Operation Agri (CIO) to retain all its funds within the UK Government's nominated level of support.

2.1 ACCOUNTING

The Trustees present their report with the financial statements of the Charity for the year ended 31 October 2022. The Trustees have adopted the provisions of 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).

2.2 REPORTING

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 and 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 published in October 2019.

2.3 BEGINNINGS

Operation Agri BMM began as a subsidiary of the registered Charity Baptist Men's Movement (BMM) in March 1961 and became an independent registered Charity in April 1998.

2.4 COMPLIANCE

The Trustees have had regard to the Charity Commission's guidance on public benefit. The Trustees rigorously ensure that any project supported by Operation Agri (CIO) is in line with the Charity's objects and aims and complies with the Charity Commission's general guidance on the prevention and relief of poverty for the public benefit.

2.5 GOVERNING DOCUMENT

The Charity is governed by Constitution, adopted on 17 April 2020.

2.6 DEVELOPMENT

The Charity insists that, where grants are made, they are used to help the poorest, or most disadvantaged, people in the community. Considerable emphasis is placed on projects being underpinned by two criteria: that the project is 'owned' by the local people, and, if possible, has the capacity to become a self-funding and an ongoing activity. Operation Agri (CIO) aims to help people improve their situation in such a way that they can experience achievement and become able to maintain the progress attained. Where a project can reasonably be expected to move towards at least a degree of self-sufficiency, Operation Agri (CIO) policy is to provide a grant that reduces year by year unless that would harm the project in any way.

2.7 COMPASSION

The Charity does not usually meet the personal support needs of expatriate workers although, in several projects, we help to support local workers. Some of the churches and bodies with whom we work are partners with BMS World Mission (BMS). Operation Agri's over-riding aim is that,

Trustees report

by experiencing, or witnessing, the love of Christ in action, people may learn of the all-embracing compassion of God our Father and the means of salvation through Jesus Christ. Some of Operation Agri (CIO) trustees and BMS staff meet formally once per year but communicate frequently on project matters.

2.8 PARTNERS and Partnerships

The Charity does not employ any overseas workers. The development projects financed through OA (CIO) are managed by experienced Christian-led overseas partners who have the same aims as OA (CIO) and to whom we express our appreciation for their effective working relationships. We are served by a panel of appropriately experienced people who assist in appraising applications and evaluating subsequent reports. Their scrutiny of an initial proposal identifies areas for clarification or further explanation. Consideration is then given to the need for good local management of and the ability of OA (CIO) to monitor and evaluate the work through the lifetime of any grant, where again the assessor's input on the ongoing reports is very valuable. Careful scrutiny is particularly significant when a proposed project is in a country in which we are not currently active. A project usually needs to be in the hands of an established church or registered organisation and not an individual. The Charity requires regular narrative reports and audited accounts for each grant made.

2.8.1 CURRENT PROJECT PARTNERS:

Bangladesh: CMCY – Christian Ministry to Children and Youth.

India: Oasis India.

Malawi: African Pastors Fellowship.

Mozambique: Oasis Mozambique.

Nepal: MCDS – Multi-Purpose Community Development Service via BMS.

Nicaragua: AMOS – A Ministry of Sharing.

Pakistan: LFTN – Light for the Nations.

Sri-Lanka: LEADS – Lanka Evangelical Alliance Development Service.

Tanzania: FPI – Farming Partnership Initiative.

Tanzania: Emmanuel International – Imarika.

Uganda: BUU – Baptist Union of Uganda – Sustainable Agriculture Farming Initiatives.

Uganda: BUU – Baptist Union of Uganda – Women's Adult Literacy Project.

Uganda: SDKF – Setting Development and Keeping the Foundation.

2.9 MAGAZINE

Partners are frequently asked to contribute articles for the magazine *Outreach Abroad*. Their pieces are always insightful into the ways the teams work and the results they achieve. Particularly welcome are the personal testimonies from people and families who have been enabled to move out poverty and given hope.

2.10 PRAISE

Operation Agri (CIO) has maintained its mission despite ongoing financial pressures especially with the uncertainty that still remain around the UK leaving the European Union (commonly called BREXIT). However, the COVID-19 pandemic has significantly reduced income and, hence, projected grants for the year 2020-21. Operation Agri continues to make grants, in line with commitments, in local currency so that partners do not suffer from fluctuations in the value of the GBP. With COVID-19 restrictions restraining work in the countries served by the charity some partners deferred some level of grants until the next financial year. This eased cash flow for the charity, but at a cost to the recipients of the project work.

2.11 60th ANNIVERSARY

We give thanks that through sixty years Operation Agri (CIO) has, through its various forms, been able to support millions of people in families and communities; lifting many of them from poverty to surplus farming and giving countless others, skills for a meaningful future. As part of the 60 Anniversary some supporters raised income

Trustees report

through sponsored events including anniversaries of their own.

2.12 PROJECTS

This year grants from Operation Agri BMM and Operation Agri, totalling £133,151, were given to support sixteen projects in eleven countries across 3 continents: the sums involved ranged from £700 – £14,469.

2.13 DONATIONS

Like many charities, Operation Agri (CIO) is still affected by economic uncertainty, rises in the cost of living and low interest rates. The trustees remain grateful to the loyalty and generosity of the supporters of the charity and to the goodness of God so that the charity remains active in difficult times.

2.14 CONTROLS

By maintaining tight control on expenditure Operation Agri (CIO) has kept grants at the highest possible level and has been able to support on-going and new projects. We believe our aim of attacking the basic causes of poverty in countries in the developing world continues to be achieved. The income to grant ratio is as high as possible.

2.15 PERFORMANCE

The Trustees have ensured that the Charity has, at all times through the year, operated wholly in accord with its Objects as identified in its Constitution.

2.16 PROJECTS

The Trustees have continued with their established practices when assessing applications for grants towards the support of projects.

2.17 APPEAL

The annual appeal for 2021/22 was Vital Vegetables for Mozambique. Operation Agri (CIO) was showing Christian Love in Action, by helping women's groups to learn market gardening. The vegetables they grow help them to feed families and earn money, in communities that suffer from poverty and climate change. In line with our normal practice, we produced a Resource

Pack which was useful for churches, schools or community groups. They could be used for World Earth Day in April, for any event supporting Operation Agri BMM, and for Harvest Festivals.

2.18 PLANS

The Trustees remain committed to pursuing the aims and objectives of the Charity by maintaining existing partnerships and seeking other opportunities for partnership. As in previous years they continued to develop and strengthen the established network of supporters and seek a strategic broadening of the present supporter base.

2.19 ORGANISATION

Operation Agri (CIO) maintains its organisation structure of having two groups. Trustees are normally assigned to either the Grants Group or the Donors Group for day to day working. The normal exception being that the Chair and the Treasurer are assigned to both groups. The Grants Group has, as its main aim, the consideration of project bids through to ongoing analysis of reports. The Donors Group focuses on the income and the administrative matters of running the Charity.

2.20 COMMUNICATION

Much of the business of Operation Agri (CIO) is undertaken via conference calls to reduce the expense in time and cost associated with travelling to meetings and the booking of venues. However, the trustees believe that face-to-face meetings aid communication and fellowship and plan to meet face-to-face twice per year.

2.21 TECHNOLOGY

Black Owl continues to support the website and has enabled the trustees to make good use of Microsoft 365.

2.22 FRAUD

There is no evidence of any fraudulent activity with all transactions being properly accounted.

2.23 REPORTING

Trustees report

The Trustees are not aware of anything else which would have required a report to the Charity Commission.

Operation Agri (CIO) was established on 17 April 2020 and subsequently Operation Agri BMM has been transferring donors' data, assets, and expenditure to Operation Agri (CIO).

2.24 RESERVES

The trustees confirm that the Charity has a reserves policy adequate to meet unplanned expenditure – a minimum reserve of £20,000 across both Operation Agri BMM & Operation Agri (CIO) has been identified.

2.25 SAFEGUARDING

The Charity has a safeguarding policy relating to work with children or vulnerable adults although in their work for OA none of the Charity's trustees, nor its administrator, work directly with any such people. However, the policy is applicable for events such as trustees visiting projects.

The Overseas Secretary is responsible for ensuring that our partners have a suitable Safeguarding policy and process. These should be appropriate for the local situation while also being compliant with OA's (CIO) own policy whenever possible. Operation Agri BMM recognises that partners implementing activities resourced by Operation Agri BMM often work with children and vulnerable adults.

2.26 DATABASE

The Charity maintains a database of supporters which is regarded as confidential and maintained in accordance with current UK legislation.

Approved by the Trustees on

and signed on behalf of the Trustees of Operation Agri BMM by:

N. Jones Secretary

.....

Operation Agri CIO

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 OCTOBER 2022

Income and endowments from:	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Donations and legacies	4	186,545	26,926	213,471	47,235	7,130	54,365
Investments (Bank Interest)		-	-	-	-	-	-
<i>Charitable activities:</i>							
Tanzania 'Time for Trees'		670	-	670	168	-	168
Uganda 'Go for Growth'		13,550	-	13,550	14,918	-	14,918
Veg for Mozambique		19,377		19,377			
Total Income and Endowments		220,142	26,926	247,068	62,321	7,130	69,451
Expenditure on:							
Raising funds:							
Fundraising and publicity	5	14,616	-	14,616	-	-	-
Appeal costs		3,110	-	3,110			
<i>Charitable activities:</i>							
Direct charitable expenditure	6	99,095	34,056	133,151	-	-	-
Support costs	7	19,532	-	19,532	1,500	-	1,500
Total Expenditure		136,353	34,056	170,409	1,500	-	1,500
Net income / (expenditure)		83,789	(7,130)	76,659	60,821	7,130	67,951
Net Movement in Funds		83,789	(7,130)	76,659	60,821	7,130	67,951
Total funds brought forward		60,821	7,130	67,951	-	-	-
Total funds carried forward		144,610	-	144,610	60,821	7,130	67,951

Operation Agri CIO

BALANCE SHEET AS AT 31 OCTOBER 2022

		2022	2021
	Note	£	£
Current Assets:			
Debtors (Gift Aid)	8	7,008	4,805
Cash at bank and in hand		<u>140,072</u>	<u>64,646</u>
		<u>147,080</u>	<u>69,451</u>
Creditors:			
Amounts falling due within one year	9	<u>2,470</u>	<u>1,500</u>
Net Current Assets		<u>144,610</u>	<u>67,951</u>
Net Assets		<u>144,610</u>	<u>67,951</u>
Funds:			
Unrestricted	10	144,610	60,821
Restricted	11	<u>-</u>	<u>7,130</u>
Total Funds		<u>144,610</u>	<u>67,951</u>

The financial statements were approved by the Trustees on

John Russell Ashley-Smith
Chairman

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022

1.1 BASIS OF PREPARING THE FINANCIAL STATEMENTS

Operation Agri is an incorporated charity registered in England and Wales. The address of the charity is given in the Report of the Trustees. The charity constitutes a public benefit entity as defined by FRS 102. The financial statements of the charity 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', and the Charities Act 2011.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

1.3 INCOME RECOGNITION

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

1.4 RESOURCES EXPENDED

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. The costs of charitable activities are allocated, inclusive of VAT, to direct expenditure categories as incurred, in the period to which they relate.

The budgeted income and expenditure are sufficient with the level of reserves for the charity to be able to continue as a going concern. Grants made to overseas projects are included in expenditure when the grant has been both approved by the Trustees and acknowledged by the recipient project.

Grants that are approved but not yet acknowledged are not included in the accounts.

Support costs are accounted for on an accrual basis.

These costs comprise expenditure incurred in the running of the charity itself as an organisation. It is not considered practical to apportion the costs to the various projects, nor is it considered to be a useful analysis as the projects are run by other charities overseas, while the support costs are incurred in the UK.

Fundraising costs are those incurred in seeking voluntary contributions and donations.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include examination fees and costs linked to the strategic management of the charity.

Operation Agri CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022

1.5 TAXATION

The Trust is registered as a charity and is not liable to taxation.

1.6 CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprise cash in hand and cash on deposit.

1.7 DEBTORS AND CREDITORS RECEIVABLE/ PAYABLE WITHIN ONE YEAR

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.8 GOING CONCERN

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements.

Operation Agri CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022

Note 2 Net Incoming Resources

	2022	2021
This is stated after charging:	£	£
Independent examiner's fee	<u>3,240</u>	<u>1,500</u>

Independent examination fees are for Operation Agri (CIO) and Operation Agri BMM.

Note 3 Trustees Remuneration and transactions

No trustees received remuneration during the year (2021 - Nil)

Trustees expenses

No trustees expenses were paid during the year (2021 - Nil)

Note 4 Donations and legacies

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Fund	Funds	Funds 2022	Fund	Funds	Funds 2021
	£	£	£	£	£	£
O.A. Partners donations	43,116	-	43,116	16,313	7,130	23,443
Other donations	57,076	26,926	84,002	26,105	-	26,105
Legacies received	38,842	-	38,842	12	-	12
Income tax reimbursed	12,511	-	12,511	4,805	-	4,805
Received from BMM Bank A/cs.	35,000		35,000			
	<u>186,545</u>	<u>26,926</u>	<u>213,471</u>	<u>47,235</u>	<u>7,130</u>	<u>54,365</u>

Note 5 Fundraising and Publicity

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Fund	Funds	Funds 2022	Fund	Funds	Funds 2021
	£	£	£	£	£	£
Outreach Abroad:						
Printing	14,616	-	14,616	-	-	-
	<u>14,616</u>	<u>-</u>	<u>14,616</u>	<u>-</u>	<u>-</u>	<u>-</u>

Operation Agri CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022

Note 6 Direct charitable Expenditure

	Unrestricted Fund £	Restricted Funds £	Total Funds 2022 £	Unrestricted Fund £	Restricted Funds £	Total Funds 2021 £
Grants to Overseas Projects:						
Bangladesh						
Duaripara (BAN 97/8/9/10)	15,754	265	16,019	-	-	-
India						
Oasis - Borivali (IND 97/98/IND 99) & IND 16	12,595	1,874	14,469	-	-	-
Malawi						
APF Growing Greener (MAL 99)	4,540	260	4,800	-	-	-
APF - Seeds	800	-	800	-	-	-
Mozambique						
Mozambique MOS 99	6,921	3,079	10,000	-	-	-
Nepal						
MCDS - CHEST (NEP 32)	9,740	260	10,000	-	-	-
MCDS - CHEP (NEP 33)	5,451	4,549	10,000	-	-	-
Nicaragua						
AMOS project (NIC 98/9)	5,146	858	6,004	-	-	-
Pakistan						
Pakistan PAK 01	9,830	1,257	11,087	-	-	-
Sri Lanka						
LEADS - PSDP (SRI 13/15/16)	9,472	213	9,685	-	-	-
Tanzania						
Deeper Life Bible Church (TAN 01)	2,105	8,112	10,217	-	-	-
Emmanuel International (TAN 02/03)	3,005	1,995	5,000	-	-	-
Uganda						
SDKF Tailoring & Design (UGA 98)	8,502	498	9,000	-	-	-
UGA - Fly Lavae	700	-	700	-	-	-
BUU SAFI & PADA project (UGA 06)	2,297	10,073	12,370	-	-	-
Oasis Mbale (UGA 91)	2,236	764	3,000	-	-	-
Total Grants	99,095	34,056	133,151	-	-	-
(b) Overseas Travel	-	-	-	-	-	-
(c) Expenses on behalf of overseas projects	-	-	-	-	-	-
Total Overseas expenditure for the year	99,095	34,056	133,151	-	-	-

Operation Agri CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022

Note 7 Support costs	Unrestricted Funds	Restricted Funds	Total Funds 2022	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£	£	£	£
Staff Cost & other costs	11,032	-	11,032	-	-	-
Marketing & 60th Anniversary	1,189	-	1,189	-	-	-
Office expenses / Post & carriage				-	-	-
Officers' and committee travel	1,126	-	1,126	-	-	-
Conference calls & sundries	125	-	125	-	-	-
Insurance	805	-	805	-	-	-
Governance costs:				-	-	-
Independent examiner's fee	3,240	-	3,240	1,500	-	1,500
IT & Website	2,015	-	2,015	-	-	-
Legal Costs	-	-	-	-	-	-
	<u>19,532</u>	<u>-</u>	<u>19,532</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>

Note 8 Debtors

	2022	2021
	£	£
Income tax recoverable	7,008	4,805
	<u>7,008</u>	<u>4,805</u>

Note 9 Creditors

	2022	2021
	£	£
Accruals (Independent examiner fees)	1,740	1,500
PAYE/NIC	730	-
	<u>2,470</u>	<u>1,500</u>

Note 10 Unrestricted Funds

	General Fund	General Fund
	2022	2021
	£	£
Balance at 1 November 2021	60,821	-
Income for the year	220,142	62,321
Expenditure	(136,353)	(1,500)
Balance C/Fwd. at 31 October 2022	<u>144,610</u>	<u>60,821</u>

Note 11 Restricted Funds

	2022	2021
	£	£
Balance at 1 November 2021	7,130	-
Income for the year	26,926	7,130
Expenditure	(34,056)	(-)
Restricted Funds C/Fwd. at 31 October 2022	<u>-</u>	<u>7,130</u>

Operation Agri CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022

Restricted funds movements split as follows:

	At 1.11.21 Income		Expenditure	At 31.10.22
Bangladesh				
Duaripara (BAN 97/8/9/10)	31	234	(265)	-
India				
Oasis - Borivali (IND 97/98/IND 99) & IND 16	200	1674	(1,874)	-
Malawi				
APF Growing Greener (MAL 99)	-	260	(260)	-
APF - Seeds	-	-	-	-
Mozambique				
Mozambique MOS 99	-	3079	(3,079)	-
Nepal				
MCDS - CHEST (NEP 32)	10	250	(260)	-
MCDS - CHEP (NEP 33)	3,368	1181	(4,549)	-
Nicaragua				
AMOS project (NIC 98/9)	361	497	(858)	-
Pakistan				
Pakistan PAK 01	203	1054	(1,257)	-
Sri Lanka				
LEADS - PSDP (SRI 13/15/16)	183	30	(213)	-
Tanzania				
Deeper Life Bible Church (TAN 01)	60	8052	(8,112)	-
Emmanuel International (TAN 02/03)	1,065	930	(1,995)	-
Uganda				
SDKF Tailoring & Design (UGA 98)	-	498	(498)	-
UGA - Fly Larvae	-	-	-	-
BUU SAFI & PADA project (UGA 06)	1,560	8513	(10,073)	-
Oasis Mbale (UGA 91)	90	674	(764)	-
	<u>7,130</u>	<u>26,926</u>	<u>(34,056)</u>	<u>-</u>

Operation Agri CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022

Comparatives Restricted funds movements split as follows:

	At 1.11.20	Income	Expenditure	At 31.10.21
Bangladesh				
Duaripara (BAN 97/8/9/10)	31	-	-	31
India				
Oasis - Borivali (IND 97/98/IND 99) & IND 16	200	-	-	200
Malawi				
APF Growing Greener (MAL 99)	-	-	-	-
APF - Seeds	-	-	-	-
Mozambique				
Mozambique MOS 99	-	-	-	-
Nepal				
MCDS - CHEST (NEP 32)	10	-	-	10
MCDS - CHEP (NEP 33)	3,368	-	-	3,368
Nicaragua				
AMOS project (NIC 98/9)	361	-	-	361
Pakistan				
Pakistan PAK 01	203	-	-	203
Sri Lanka				
LEADS - PSDP (SRI 13/15/16)	183	-	-	183
Tanzania				
Deeper Life Bible Church (TAN 01)	60	-	-	60
Emmanuel International (TAN 02/03)	1,065	-	-	1,065
Uganda				
SDKF Tailoring & Design (UGA 98)	-	-	-	-
UGA - Fly Lavae	-	-	-	-
BUU SAFI & PADA project (UGA 06)	1,560	-	-	1,560
Oasis Mbale (UGA 91)	90	-	-	90
	<u>7,130</u>	<u>-</u>	<u>-</u>	<u>7,130</u>

Operation Agri CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st OCTOBER 2021

Note 12 Analysis of Net Assets between Funds

	Net current Assets 2022 £	Net current Assets 2021 £
Restricted Funds	-	7,130
Unrestricted Funds	144,610	60,821
	<u>144,610</u>	<u>67,951</u>

Note 13 Controlling Party

The charity is run by the board of Trustees: There is no ultimate controlling party.

Note 14 Staff Costs

	2022 £	2021 £
Wages and Salaries	8,349	-
Employers national insurance	-	-
Pension Contributions	1,077	-
Laptop	702	-
Employee Expenses	904	-
	<u>11,032</u>	<u>-</u>

The average number of employees during the year was 1 (2021: 1).

No employee received emoluments in excess of £60,000.

Note 15 Defined Contribution Pension Scheme

The charity operates a defined contribution pension scheme for its employee.

The amount recognised as an expense in the year was £1,077 (2021: £Nil).

Note 16 Related Party Disclosures

During the year £8,365 (2021: £7,869) of donations were received without conditions from the trustees.

A donation of £35,000 was received from Operation Agri BMM, during the year.



Independent Examiner's Report to the Trustees of Operation Agri CIO Charity

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 October 2022 which are set out on pages 17 to 26.

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 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Lisa G Parkes FCA FCCA
ICAEW
The Rowleys Partnership Ltd
Chartered Accountants
Harcourt Way
Meridian Business Park