



1961–2024

# Operation Agri CIO

## CIO Report and Accounts

31 October 2023





**Operation Agri (CIO)**, a development charity, helps some of the world's most disadvantaged people improve their lives. A variety of overseas projects is supported – agriculture, water, women's empowerment, skills training, and basic health clinics. The love of Jesus is shown in action, supporting needy communities to attack the basic causes of poverty, regardless of their religious, ethnic and cultural backgrounds.

The formation of this Charity known as Operation Agri (CIO) was approved by the Trustees of Operation Agri BMM and formally 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). For clarity the Charity is often referred to as Operation Agri (CIO). Operation Agri (CIO) is the successor Charity to Operation Agri BMM.

During this year financial assets have continued to be transferred from Operation Agri BMM to Operation Agri (CIO) and only a handful of donors' standing orders have not been switched to the new Charity's bank account.

During the year Operation Agri BMM was closed to further activity and Operation Agri (CIO) continues the work of grant funding. While it is still a registered Charity the Trustees of Operation Agri BMM will continue to produce a separate annual report for that Charity.



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# CHAIR OF TRUSTEES REMARKS

**W**e thank God for the many lives that have been transformed through the on-going work of Operation Agri for over 60 years with the support of our in-country partners.

The year's income amounted to £247,582 and included a generous legacy of £90,000.

The year's income enabled the charity to increase grants awarded to projects to £140,131 compared with £133,151 last year.

A grant of £8,000 to AMOS Health and Hope in Nicaragua during the year enabled more Health Promoters to be trained, all of them to be supported and many lives to be saved. Our partner reported, *'This past year your generosity and compassionate love touched the lives of more than 10,900 vulnerable people living in twenty-three rural remote communities in Nicaragua'*. Whilst the number of people cared for on a relatively small budget is truly amazing what encourages the Trustees of Operation Agri (CIO) most of all is that that grant does what our tagline says, it is 'Christian love in action'. That is what drives so many of our long-term and other supporters to give generously and more than twelve in-country partners to direct those funds responsibly for the benefit of thousands of the world's most disadvantaged people.

Several times we read that Jesus encouraged his disciples to behave generously towards those who were disadvantaged in life. On one occasion he spoke directly to the host of the feast he was attending: *'When you give a luncheon or a dinner, do not invite your friends or your brothers or your relatives or rich neighbours, in case they may invite you in return, and you would be repaid. But when you give a banquet, invite the poor, the crippled, the lame, and the blind. And you will be blessed, because they cannot repay you, for you will be repaid at the resurrection of the righteous.'* Luke 14:12-14.

The trustees of Operation Agri (CIO) are not able to hold a banquet for people who are uneducated in things we take for granted or for those responding to the inequalities of life or others lacking in life skills so, thinking and acting, 'out of the box' we

channel finance from those who give to where the need is great. Development projects supported by Operation Agri (CIO) encompass care for vulnerable young children through to training for the older farming community who are taught modern farming techniques to improve the land. The projects on three continents include primary healthcare, the development of nutritious food for animals, literacy and numeracy education, and the restoration of productive income after man-made and environmental damage to families, communities, and the planet.

The ten volunteer trustees work from home, communicating with other trustees, the partners, and others electronically as necessary to work on tasks which include:

- Developing the quarterly magazine, *Outreach Abroad*.
- Handling all finance matters from banking donations to sending grants to partners through the banking systems.
- Communicating with partners on regular and routine matters and the ad-hoc problems which arise.
- Assessing grant applications, monitoring and evaluation reports, and annual project reports.
- Passing relevant and timely information to donors by way of emails and social media platforms.
- The preparation of the annual appeal materials.
- Updating and upgrading the charities systems to advance the work or to comply with legislation.
- Creating and maintaining various and necessary policies and strategies for the charity.

The financial year 1st November 2022 to 31 October 2023 included several significant considerations and decisions for the Board of Trustees. Notably among them was a Strategic Review of the charity

## CHAIR OF TRUSTEES REMARKS CONTINUED

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which included a face-to-face meeting in London with a consultant who enabled the trustees to talk through the options facing them. The trustees decided that it would be right to recruit a Charity Development Manager who, whilst reporting to the Board of Trustees, would be tasked with two major activities. The first was to increase the number of potential donors by raising awareness of the charity outside of our traditional area of advertising. The second area of activity was to increase the income to the charity through the increased potential donor pool and partly through grant funding applications. Both activities were, and still are, largely outside of the capability, experience, and time constraints of the trustees.

To that end, we advertised over the ensuing months, evaluated the responses, and proceeded to the interview sessions. We were disappointed that despite some strong applicants we were unable to recruit to the paid post. By September we were in the position of contracting with another consultant but, unfortunately, that did not mature in the way we had hoped, so, by the start of 2024 we were once again considering the way forward for the charity.

During that challenging time many options were considered, some of which are still possibilities we look forward to considering in detail.

In addition, the year saw a change of incumbent in the role of Chair of Trustees. Russell Ashley-Smith had given notice for about five years that he considered his tenure in the role should come to an end. That happened at the Annual Public Meeting in May 2023, and I was voted into the role for one year during which time we trusted that the future of the charity would become clear.

Whilst we were not able to recruit a Charity Development Manager, one of the applicants subsequently came forward as a volunteer. She has great qualifications and experience in agriculture and has added a skillset we were missing. In addition, we continue to be blessed by several

further volunteers who have served us faithfully in the areas of social media platforms, proofreading and writing for the magazine.

I am grateful to the Trustees, our Administrator, and the volunteers for the heavy workload they carry out with enthusiasm and skill. The team I have inherited is strong and committed to this work of the Lord as evidenced by the times of prayer throughout the year, the high standard to which tasks are completed, and the general health of the charity. Without shedding anything but praise on them there is one thing from which we and the charity could benefit enormously; more trustees and volunteers and that is something that each of us continues to declare vocally and frequently. We all remain convinced that the promise given to the Christians in Philippi is true for us today:

**'And my God will meet all your needs according to the riches of his glory in Christ Jesus.'**

PHILIPPIANS 4:19

Rev. Nigel A Jones  
Chair of Trustees



# TRUSTEES REPORT / PROJECTS

## BANGLADESH

**Christian Ministry to Children and Youth (CMCY)**

### Family Development Project



Beneficiaries  
220  
Girls/Women

Duaripara is an extremely poor urban neighbourhood of 20,000 people 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 also works with the girls' parents to reduce domestic violence, and with 120 women, including the girls' mothers, to increase their income.



## INDIA

**Oasis India**

### Community Development and Empowerment

Beneficiaries  
665  
Girls/Students



This project serves some of the poorest residents of Mumbai, in the neighbourhood of Kalwa. The project includes an after-school programme which has supported over 100 struggling school-students, a job readiness programme for 30 young adults, and empowerment of 30 girls and women through a Tailoring Training Centre which both imparts valuable skills and promotes gender equality.

Through Personal Safety Education sessions, a total of 475 students from four different schools have received valuable safety training, ensuring they are well informed and protected. A sports programme to help 30 young people build confidence, discipline and teamwork was implemented, alongside programmes designed to prevent human trafficking which is a high risk in this neighbourhood.



## MALAWI

### African Pastors' Fellowship (APF) Farming

#### Growing Greener in Malawi

The final group of farmers from the original project completed their training by mid-year. 42 communities in six Districts had been reached. 1,050 farmers plus other family members meant 8,400 people had benefitted directly or indirectly. Training restarted in a new format. Each group of farmers will complete their training before a new group starts theirs. Training is given in combatting climate change, producing organic fertilisers to replace bought in inorganic fertiliser, and thus improving food security. Crops grown by groups in the Lower Shire have been destroyed by Cyclones and flooding for the past two years. It has been decided to supply the groups, in the four Districts affected, with short season hybrid maize early in the year and encourage them to grow a 'winter crop', when the danger of cyclones is past. Other higher altitude areas, six Districts will continue to be trained to plant and grow their maize late in the year, in time for the rainy season.

Beneficiaries  
8,442  
People/  
Communities



## NEPAL

### Multi-purpose Community Development Service (CHEST)

#### Community Health and Engineering for Social Transformation (CHEST)

Ghusel, South Lalitpur

During this period CHEST involved 3,290 beneficiaries (1,347 male and 1,943 female) in its activities.

CHEST is in the final year of a three year project in Ghusel. Despite being only a couple of hours from Kathmandu this is an area of relative poverty as there is very limited and low quality arable land. 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



Beneficiaries  
3,290  
Men/Women



preparedness. Protection and sustainability are secured by the formation and registration of local Co-operatives.



# TRUSTEES REPORT / PROJECTS

## NEPAL

**Multi-purpose Community Development Service (CHEP)**

**Community Health and Education Project**

Bhume, East Rukum

CHEP is working with 613 people (mainly students and SHG members)

This is the first year of a new CHEP project and the focus is on SHG formation, Child Club Formation, Child Club Orientation, and CPU Support to School.

The project location is a remote community of subsistence farmers. Over its three years the project will establish and equip Self Help Groups, mainly for the women, a forum in which the community can learn new skills and knowledge. In particular the CHEP team will provide training in agriculture, education, and adult literacy.



Beneficiaries  
**613**  
Students



## NICARAGUA

**AMOS (A Ministry of Sharing)**

**Community-based Primary Healthcare**

AMOS Health and Hope is a Christian, non-profit organisation that exists in Nicaragua by working alongside them in health, education, and development. Based in 23 villages in four 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. They aim to extend the primary health care system all the way to the very last house in the most remote community. Operation Agri (CIO) is privileged to share in this vital ministry and last year our grant touched the lives of more than 10,900 vulnerable people in these communities.



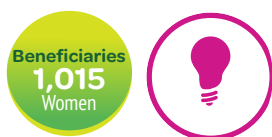
Beneficiaries  
**10,900**  
Vulnerable People





## PAKISTAN

Light for the Nations



Beneficiaries  
1,015  
Women

### Women's Empowerment through Literacy and Skills

The women's groups currently have 1,015 members in total and form the direct beneficiaries.

Light for the Nations establishes groups of marginalised women and provides training in skills and literacy. These women are very vulnerable, either totally dependent on families or having jobs that are exploitative, poorly paid, unpleasant and even dangerous.

The women in the groups are from 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



Beneficiaries  
800  
People

### Enhancing the Economies of Vulnerable Communities and Protection of Children

The economic and social consequences of the conflict for the most marginalised people in Kilinochchi are being addressed by this project by working with Women Headed Households to improve their economies and food security. The project improves the lives of 800 people including 31 families by promoting organic farming to enhance food security; 86 women of self-help groups through increased income and improved savings; and improving the safety and protection of children through community structures including 96 child club members.





# TRUSTEES' REPORT / PROJECTS

## TANZANIA

### Farming Partnership Initiatives (FPI)

Beneficiaries  
**125**  
Farmers



### Sustainable Agriculture and Rural Development

FPI in Karagwe, led by Pastor Heavenlight Luoga, trains up to 125 farmers in sustainable farming in each two-year phase to improve crop yields in the face of climate change and to diversify into cash crops to improve incomes. 2023 saw the start of the first year of Phase 7.



### Emmanuel International and Diocese of Ruaha

Beneficiaries  
**4,265**  
People



### IMARIKA (Mobilising churches, building livelihoods, improving environment)

At the end of 2023, the team was in contact with 21 groups in 14 villages. Those villages had a population of approx. 59,700, of whom 4,265 people have been directly affected by Imarika work (they are members of the families involved). Work in four new villages is underway. The team is in negotiation with another village, hopefully to begin work there soon.

Activities which have been taught and undertaken with the groups are Vicoba (Village Community Bank), Beekeeping, Tree Planting, Poultry Farming, Conservation Agriculture, Fuel Efficient Stoves, and Entrepreneurship. One group undertook to construct a bridge to help with access to nearby villages and health facilities. Another group bought land and successfully grew and marketed sunflowers. They now wish to purchase a machine, so the group can produce oil for sale. A third group made donations of maize to disabled people in their area.





## UGANDA

**Baptist Union  
of Uganda**

### SAFI

In the new area, Kyegegwa, 180 farmers finished two years of sustainable agricultural training. Indirect beneficiaries, as well as immediate family members, are other farmers from their villages. Improved breeds and high yielding varieties of crops were introduced, and their care taught. Integrated Pest Management, planting and management of tree nurseries and business skills were also taught. Growing of a new cash crop, hot peppers, was trialled. Farmers (up to 720) from previous Kyenjojo Phases were recalled to be shown how to produce Black Soldier Fly Larvae as a replacement for fish meal in home-made animal feed. This was also taught in the new area.



**Baptist Union  
of Uganda**

### Women's Adult Literacy Project (WALP)

The year began with the graduation of the 79 students who in the previous year, had completed Book One, the Numeracy and Literacy course (in the local language) and Book 2, Livelihood principles. New classes began including some teaching English. The latter were very popular and 71 students enrolled on these. Extra funding allowed classes to start at six new centres, by May. These had been requested, as people had heard how students from the original groups had benefitted, and wanted similar classes nearer to where they lived. 167 students enrolled from the new area, and another 121 either started or continued their studies in the original groups. Many of the women involved had for various reasons not had the opportunity of formal education and seized this chance.





# TRUSTEES' REPORT / PROJECTS

## Setting Development and Keeping the Foundation (SDKF)

Beneficiaries  
89  
Young  
Students



### 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 the program aims to improve the livelihoods and life skills of 120. In 2023 SDKF have advised that they have trained 89 disadvantaged students, through training in Tailoring and Design, Hairdressing and Motorcycle Maintenance.



## ZAMBIA

### African Pastors Fellowship

Beneficiaries  
400  
Farmers



### Organic Fertiliser Training

This new project began in October 2023 and successfully trained 400 local subsistence farmers on how to make organic fertiliser using the local raw materials using animal manure, plants and water, producing compost, liquid manure and leaf tea. Farmers from seven villages from five Wards were trained.





# TRUSTEES' REPORT

## REFERENCES AND ADMINISTRATIVE DETAILS

### 1 Prologue

The formation of this Charity known as Operation Agri (CIO) was approved by the Trustees of Operation Agri BMM and formally 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). For clarity the Charity is often referred to as Operation Agri (CIO). Operation Agri (CIO) is the successor Charity to Operation Agri BMM.

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### 2 Charity information

2.1 The Charity's name is: Operation Agri (CIO)

2.2 The Charity's registration number is: 1189098.

2.3 The Registered Address of the Charity is: The Rowley's Partnership Ltd., Charnwood House, Harcourt Way, Meridian Business Park, LEICESTER, LE19 1WP.

2.4 The Charity's telephone number is: 0800 915 3201. For this purpose, the Charity operates a mobile telephone and has the 0800 number re-directed to the mobile handset.

2.5 The email address for the Administrator is: [admin@operationagri.org.uk](mailto:admin@operationagri.org.uk).

2.6 The Charity's UK postal address is: Freepost OPERATION AGR

2.7 The Charity's website is: [www.operationagri.org.uk](http://www.operationagri.org.uk).

### 3 Annual Meeting

The Constitution does not require an Annual General Meeting, but the Trustees have agreed to hold an Annual Public Meeting, (APM), once a year. Only Trustees have voting rights but invitations to attend the APM are normally given through the magazine, Outreach Abroad, and emails.

### 4 Trustees and Members

The names of all those who were the Charity's Trustees and only Members on the date the report was approved are:

- 4.1 Rev. Nigel Jones, Purley (Chair of Trustees and Secretary).
- 4.2 Mr. James Townsend, Coulsdon (Treasurer).
- 4.3 Mr. Martin Butterworth, Shipley (Overseas Secretary).
- 4.4 Mrs. Gillian Ashley-Smith, South Norwood.
- 4.5 Mr. Russell Ashley-Smith, South Norwood.
- 4.6 Mrs. Carin Blunn, Palmers Green.
- 4.7 Mr. Jeremy Clewett, Plaistow.
- 4.8 Mr. Stan Crees, Wallington.
- 4.9 Mr. Julian Durbin, Shrewsbury.
- 4.10 Mrs. Jane Hanger, Coventry.

It is noted that Mrs Jo Jackson attends most Trustees' meetings as Administrator to take the minutes of meetings. She is a non-voting but contributory attendee.

## 5 Trustees' Status

The Trustees' status at the 2023 APM and their terms of service:

- 5.1 Mr Russell Ashley-Smith continuing until 2025 APM.
- 5.2 Mrs Gillian Ashley-Smith re-elected until 2026 APM.
- 5.3 Mrs Carin Blunn elected until 2026.
- 5.4 Mr Martin Butterworth re-elected until 2026 APM.

Overseas Secretary until 2024 APM.

- 5.5 Mr Jeremy Clewett continuing until 2025 APM.
- 5.6 Mr Stan Crees re-elected until 2025 APM.
- 5.7 Mr Julian Durbin re-elected until 2026 APM.
- 5.8 Rev Nigel Jones continuing until 2024 APM. Chair of Trustees until 2024 and Secretary until 2024 APM.
- 5.9 Mrs E. Jane Hanger continuing until 2024 APM.
- 5.10 Mr James Townsend continuing until 2024 APM.

Treasurer until 2024 APM.

## 6 Officers

The Trustees have approved that there be four officers, namely, Chair of Trustees, Secretary, Overseas Secretary, and Treasurer. They are elected at the Annual Public Meeting (APM) 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. Neither role is currently filled.

## 7 Donors Group

Trustees serving on the Donors Group are:

Gillian Ashley-Smith, Russell Ashley Smith, Carin Blunn, Julian Durbin (Chair of Donors Group), Nigel Jones, and James Townsend. Jo Jackson attends the Donors Group meetings as secretary to the meeting.

## 8 Grants Group

Trustees serving on the Grants Group are:

Martin Butterworth (Chair of Grants Group), Jeremy Clewett, Stan Crees, Julian Durbin, Jane Hanger, Nigel Jones, and James Townsend.

## 9 Independent Examiners

The Independent Examiners are: The Rowleys Partnership Ltd., Chartered Accountants, Charnwood House, Harcourt Way, Meridian Business Park, Leicester LE19 1WP. They are registered with the Institute of Chartered Accountants in England and Wales to carry out audit work in the UK and Ireland.

## 10 Banking

The Bank used by the Charity continue to be:

11.1 Bank of Scotland, Direct Banking, Pentland House, 8 Lochside Avenue, Edinburgh EH12 9DJ.

## 11 Accounting

The Trustees present their report with the financial statements of the Charity for the year ended 31 October 2023. 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).

## 12 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.

## 13 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.

## 14 Governing Document

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

## 15 Project Criteria

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: firstly, that the project is 'owned' by the local people, and, secondly, 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 helpful achievement and become able to maintain the progress attained.

Where a project can reasonably be expected to move towards with a degree of self-sufficiency, the policy of Operation Agri (CIO) is to provide a grant that reduces year by year unless that would harm the project in any way.

## 16 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 (CIO's) over-riding aim is that, 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.

## 17 Partners and Support

The Charity does not employ any overseas workers. The development projects financed through Operation Agri (CIO) are managed by experienced Christian-led overseas partners who have the same aims as Operation Agri (CIO) and to whom we

express our appreciation for their effective working relationships.

We are served by several 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 Operation Agri (CIO) to monitor and evaluate the work through the lifetime of any grant, where 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.

## 18 Current Project Partners

Bangladesh: CMCY – Christian Ministry to Children and Youth.

India: Oasis India.

Malawi: African Pastors Fellowship.

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

Nicaragua: AMOS Health and Hope – 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.

Zambia: African Pastors Fellowship

## 19 Magazine

The Charity publishes a quarterly magazine called *Outreach Abroad*. The hard copy is distributed free to anyone who requests a copy. The same copy is hosted on our website for anyone to read and/or download.

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 of poverty and given hope.

## 20 Praise

Operation Agri (CIO) has maintained its mission despite ongoing household financial pressures especially with the increased cost of energy. Operation Agri (CIO) 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. A very generous bequest has eased the cash flow for the Charity, for which we are truly grateful.

## 21 60 Plus Years

We give thanks that through the sixty plus years of Operation Agri BMM and now Operation Agri (CIO) millions of people in families and communities have been lifted from poverty and given access to healthcare and skills otherwise denied to them. Some supporters continue to raise income through sales of crafts and sponsored events including running various marathons.

## 22 Projects

This year grants from Operation Agri (CIO) and Operation Agri BMM, totalling £140,131 were given to support fifteen projects in ten countries across 3 continents: the sums involved ranged from £500 – £17,851.

## 23 Donations

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 financial times.

## 24 Controls

By maintaining tight control on expenditure Operation Agri (CIO) has kept grants at the highest possible level and has been able to support ongoing 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. This is largely made possible by the volunteer Trustees freely giving of the time and skills and by several of them not claiming right and proper expenses though some claim them and then return them as a gift to the Charity.

## 25 Performance

The Trustees have ensured that the Charity has, always through the year, operated wholly in accord with its Objects as identified in its Constitution. This is sometimes emotionally difficult to maintain especially when the personal situations of some partners urge us to respond to their needs, but the Constitution does not allow.

## 26 Projects

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

## 27 Annual Appeal

The Annual Appeal for 2022/23 was Transforming Farms in Tanzania. Farmers who were struggling to grow enough to feed their families are learning sustainable ways to improve their crops, without costly chemical fertilisers. This is bringing them much better harvests and income. The appeal was supported by an appeal pack of resources including videos, flyers, gift envelopes and posters. The videos were posted onto our YouTube channel. As has become our practice materials could be ordered or downloaded from our website. This is a good practice for economy and for people who are content to access materials on-line.

## 28 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.

## 29 Organisation

Operation Agri 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. However, in recent years it has become normal for Trustees in the Donors Group to also have responsibilities in the Grants Group.

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.

All Trustees are required to vote on the adoption of a new project and on each grant issue.

## 30 Communication

Much of the business of Operation Agri (CIO) is undertaken via conference calls, usually using Microsoft TEAMS, 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 continue to meet face-to-face twice a year.

## 31 Technology

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

## 32 Fraud

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

Whenever we receive a request to change the details of the transfer of banking assets to an existing partner or we commence the transfer to a new partner various security measures are enacted to avoid fraudulent activity.

## 33 Reporting

The Trustees are not aware of anything else which would have required a report to the Charity Commission resulting from either Operation Agri (CIO) or any of its partners.

## 34 Reserves

The Trustees confirm that the Charity has a reserves policy adequate to meet unplanned expenditure. A minimum reserve of £20,000 has been identified.

## 35 Safeguarding

The Charity has a safeguarding policy relating to work with children or vulnerable adults although in their work for Operation Agri (CIO) none of the Charity's Trustees, nor its administrator, or other volunteers 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 Operation Agri (CIO's) own policy whenever possible. Operation Agri (CIO) recognises that partners implementing activities resourced by Operation Agri often work with children and vulnerable adults. Partners have a responsibility to inform the Trustees of all safeguarding issues.

## 36 Data Protection

The Charity maintains a database of supporters which is regarded as confidential and maintained in accordance with current UK legislation which, currently, is The Data Protection Act 2018, the UK's implementation of the General Data Protection Act (GDPR).

Approved by the Trustees on .....  
and signed on behalf of the Trustees of  
Operation Agri by:

Rev. Nigel A. Jones - Secretary

# OPERATION AGRI (CIO)

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 OCTOBER 2023

| Income and endowments from:        | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2023<br>£ | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2022<br>£ |
|------------------------------------|------|----------------------------|--------------------------|--------------------|----------------------------|--------------------------|--------------------|
| Donations and legacies             | 4    | 194,246                    | 12,348                   | 206,594            | 186,545                    | 26,926                   | 213,471            |
| <i>Charitable activities:</i>      |      |                            |                          |                    |                            |                          |                    |
| Tanzania 'Transforming Farms'      |      | 25,001                     | -                        | 25,001             | 670                        | -                        | 670                |
| Uganda 'Go for Growth'             |      | 224                        | -                        | 224                | 13,550                     | -                        | 13,550             |
| Veg for Mozambique                 |      | 15,763                     | -                        | 15,763             | 19,377                     | -                        | 19,377             |
| <b>Total Income and Endowments</b> |      | <b>235,234</b>             | <b>12,348</b>            | <b>247,582</b>     | <b>220,142</b>             | <b>26,926</b>            | <b>247,068</b>     |
| <b>Expenditure on:</b>             |      |                            |                          |                    |                            |                          |                    |
| Raising funds:                     |      |                            |                          |                    |                            |                          |                    |
| Fundraising and publicity          | 5    | 17,785                     | -                        | 17,785             | 14,616                     | -                        | 14,616             |
| Appeal costs                       |      | 3,989                      | -                        | 3,989              | 3,110                      | -                        | 3,110              |
| <i>Charitable activities:</i>      |      |                            |                          |                    |                            |                          |                    |
| Direct charitable expenditure      | 6    | 127,783                    | 12,348                   | 140,131            | 99,095                     | 34,056                   | 133,151            |
| Support costs                      | 7    | 25,971                     | -                        | 25,971             | 19,532                     | -                        | 19,532             |
| <b>Total Expenditure</b>           |      | <b>175,528</b>             | <b>12,348</b>            | <b>187,876</b>     | <b>136,353</b>             | <b>34,056</b>            | <b>170,409</b>     |
| <b>Net income / (expenditure)</b>  |      | <b>59,706</b>              | <b>-</b>                 | <b>59,706</b>      | <b>83,789</b>              | <b>(7,130)</b>           | <b>76,659</b>      |
| <b>Net Movement in Funds</b>       |      | <b>59,706</b>              | <b>-</b>                 | <b>59,706</b>      | <b>83,789</b>              | <b>(7,130)</b>           | <b>76,659</b>      |
| Total funds brought forward        |      | 144,610                    | -                        | 144,610            | 60,821                     | 7,130                    | 67,951             |
| Total funds carried forward        |      | 204,316                    | -                        | 204,316            | 144,610                    | -                        | 144,610            |

# OPERATION AGRI (CIO)

## BALANCE SHEET AS AT 31 OCTOBER 2023

|                                     |      | 2023           | 2022           |
|-------------------------------------|------|----------------|----------------|
|                                     | Note | £              | £              |
| <b>Current Assets:</b>              |      |                |                |
| Debtors (Gift Aid)                  | 8    | 6,052          | 7,008          |
| Cash at bank and in hand            |      | <u>203,713</u> | <u>140,072</u> |
|                                     |      | <u>209,765</u> | <u>147,080</u> |
| <br><b>Creditors:</b>               |      |                |                |
| Amounts falling due within one year | 9    | <u>5,449</u>   | <u>2,470</u>   |
| <b>Net Current Assets</b>           |      | <u>204,316</u> | <u>144,610</u> |
| <br><b>Net Assets</b>               |      | <u>204,316</u> | <u>144,610</u> |
| <br><b>Funds:</b>                   |      |                |                |
| Unrestricted                        | 10   | 204,316        | 144,610        |
| Restricted                          | 11   | <u>-</u>       | <u>-</u>       |
| <b>Total Funds</b>                  |      | <u>204,316</u> | <u>144,610</u> |

The financial statements were approved by the Trustees on .....

Rev.Nigel A Jones  
*Chairman*

The notes form part of these financial statements..

# OPERATION AGRI (CIO)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023

Operation Agri (CIO) was established on 17 April 2020 and subsequently Operation Agri BMM Reg. 1069349 has been transferring donors, assets and expenditure through Operation Agri (CIO) Reg. 1189098.

### Note 1 Accounting policies

#### 1.1 Basis of preparing the financial statements

Operation Agri (CIO) is a charitable incorporated organisation registered in England and Wales. The address of the charity is given in the Report of the Trustees.

The financial statements of the charity, which is a public benefit entity under FRS 102, 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. 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.



## 1.4 Resources expended continued

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.

## 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. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

# Note 2 Net Incoming Resources

This is stated after charging:  
Independent examiner's fee

|  | 2023  | 2022  |
|--|-------|-------|
|  | £     | £     |
|  | 5,160 | 3,240 |

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

# Note 3 Trustees Remuneration and Transactions

No trustees received remuneration during the year (2022 - Nil).

## Trustees expenses

Seven trustees were reimbursed for travel and mobile phone expenses of £1,011 during the year (2022 - Nil).

# Note 4 Donations and Legacies

|                              | Unrestricted | Restricted | Total      | Unrestricted | Restricted | Total      |
|------------------------------|--------------|------------|------------|--------------|------------|------------|
|                              | Fund         | Funds      | Funds 2023 | Fund         | Funds      | Funds 2022 |
|                              | £            | £          | £          | £            | £          | £          |
| O.A. Partners donations      | 32,719       | -          | 32,719     | 43,116       | -          | 43,116     |
| Other donations              | 56,812       | 12,348     | 69,160     | 57,076       | 26,926     | 84,002     |
| Legacies received            | 90,512       | -          | 90,512     | 38,842       | -          | 38,842     |
| Income tax reimbursed        | 11,841       | -          | 11,841     | 12,511       | -          | 12,511     |
| Received from BMM Bank A/cs. | 2,362        | -          | 2,362      | 35,000       | -          | 35,000     |
|                              | 194,246      | 12,348     | 206,594    | 186,545      | 26,926     | 213,471    |

## Note 5 Fundraising and Publicity

|                         | Unrestricted | Restricted | Total      | Unrestricted | Restricted | Total      |
|-------------------------|--------------|------------|------------|--------------|------------|------------|
|                         | Fund         | Funds      | Funds 2023 | Fund         | Funds      | Funds 2022 |
|                         | £            | £          | £          | £            | £          | £          |
| <b>Outreach Abroad:</b> |              |            |            |              |            |            |
| Printing                | 17,785       | -          | 17,785     | 14,616       | -          | 14,616     |
|                         | 17,785       | -          | 17,785     | 14,616       | -          | 14,616     |

# OPERATION AGRI (CIO)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023

### Note 6 Direct Charitable Expenditure

|   | Unrestricted<br>Fund<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds 2023<br>£ | Unrestricted<br>Fund<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds 2022<br>£ |
|---|---------------------------|--------------------------|--------------------------|---------------------------|--------------------------|--------------------------|
| <b>Grants to Overseas Projects:</b>         |                           |                          |                          |                           |                          |                          |
| <b>Bangladesh</b>                           |                           |                          |                          |                           |                          |                          |
| Duaripara-CMCY (BAN 03-10)                  | 16,356                    | 464                      | 16,820                   | 15,754                    | 265                      | 16,019                   |
| <b>India</b>                                |                           |                          |                          |                           |                          |                          |
| Oasis - Borivali (IND 17 )                  | 8,002                     | 1,302                    | 9,304                    | 12,595                    | 1,874                    | 14,469                   |
| <b>Malawi</b>                               |                           |                          |                          |                           |                          |                          |
| APF Growing Greener (MAL 99)                | 5,233                     | 200                      | 5,433                    | 4,540                     | 260                      | 4,800                    |
| APF - Seeds                                 | 500                       | -                        | 500                      | 800                       | -                        | 800                      |
| <b>Mozambique</b>                           |                           |                          |                          |                           |                          |                          |
| Mozambique AMOS 99                          | -                         | -                        | -                        | 6,921                     | 3,079                    | 10,000                   |
| <b>Nepal</b>                                |                           |                          |                          |                           |                          |                          |
| MCDS - CHEST (NEP 32)                       | 9,826                     | 174                      | 10,000                   | 9,740                     | 260                      | 10,000                   |
| MCDS - CHEP (NEP 33)                        | 9,492                     | 508                      | 10,000                   | 5,451                     | 4,549                    | 10,000                   |
| <b>Nicaragua</b>                            |                           |                          |                          |                           |                          |                          |
| AMOS project (NIC 98/9)                     | 7,223                     | 777                      | 8,000                    | 5,146                     | 858                      | 6,004                    |
| <b>Pakistan</b>                             |                           |                          |                          |                           |                          |                          |
| Pakistan PAK 01                             | 13,689                    | 1,636                    | 15,325                   | 9,830                     | 1,257                    | 11,087                   |
| <b>Sri Lanka</b>                            |                           |                          |                          |                           |                          |                          |
| LEADS - PSDP (SRI 13/15/16)                 | 6,649                     | 851                      | 7,500                    | 9,472                     | 213                      | 9,685                    |
| <b>Tanzania</b>                             |                           |                          |                          |                           |                          |                          |
| Deeper Life Bible Church (TAN 01)           | 17,374                    | 477                      | 17,851                   | 2,105                     | 8,112                    | 10,217                   |
| Emmanuel International (TAN 02/03)          | 5,625                     | 2,375                    | 8,000                    | 3,005                     | 1,995                    | 5,000                    |
| <b>Uganda</b>                               |                           |                          |                          |                           |                          |                          |
| SDKF Tailoring & Design (UGA 98)            | 13,109                    | 383                      | 13,492                   | 8,502                     | 498                      | 9,000                    |
| UGA - Fly Lavae                             |                           |                          |                          | 700                       | -                        | 700                      |
| BUU SAFI (UGA 06)                           | 8,075                     | 2,718                    | 10,793                   | 2,297                     | 10,073                   | 12,370                   |
| BUU WALP (UGA 91)                           | 1,845                     | 483                      | 2,328                    | 2,236                     | 764                      | 3,000                    |
| <b>Zambia</b>                               |                           |                          |                          |                           |                          |                          |
| APF-Organic Fertilizer Training             | 4,785                     | -                        | 4,785                    | -                         | -                        | -                        |
|   | 127,783                   | 12,348                   | 140,131                  | 99,095                    | 34,056                   | 133,151                  |
| Total Grants                                | -                         | -                        | -                        | -                         | -                        | -                        |
| (b) Overseas Travel                         | -                         | -                        | -                        | -                         | -                        | -                        |
| (c) Expenses on behalf of overseas projects | -                         | -                        | -                        | -                         | -                        | -                        |
| Total Overseas expenditure for the year     | 127,783                   | 12,348                   | 140,131                  | 99,095                    | 34,056                   | 133,151                  |

# OPERATION AGRI (CIO)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023

| <b>Note 7 Support Costs</b>    | <b>Unrestricted Funds</b> | <b>Restricted Funds</b> | <b>Total Funds 2023</b> | <b>Unrestricted Funds</b> | <b>Restricted Funds</b> | <b>Total Funds 2022</b> |
|--------------------------------|---------------------------|-------------------------|-------------------------|---------------------------|-------------------------|-------------------------|
|                                | <b>£</b>                  | <b>£</b>                | <b>£</b>                | <b>£</b>                  | <b>£</b>                | <b>£</b>                |
| Staff Cost & other costs       | 12,832                    | -                       | 12,832                  | 11,032                    | -                       | 11,032                  |
| Marketing                      | 1,169                     | -                       | 1,169                   | 1,189                     | -                       | 1,189                   |
| Bank Charges                   | 484                       | -                       | 484                     | -                         | -                       | -                       |
| Officers' and committee travel | 901                       | -                       | 901                     | 1,126                     | -                       | 1,126                   |
| Conference calls & sundries    | -                         | -                       | -                       | 125                       | -                       | 125                     |
| Insurance                      | 805                       | -                       | 805                     | 805                       | -                       | 805                     |
| Governance costs:              |                           |                         |                         |                           |                         | -                       |
| Consultancy                    | 2,600                     | -                       | 2,600                   | -                         | -                       | -                       |
| Independent examiner's fee     | 5,160                     | -                       | 5,160                   | 3,240                     | -                       | 3,240                   |
| IT & Website                   | 2,020                     | -                       | 2,020                   | 2,015                     | -                       | 2,015                   |
|                                | <u>25,971</u>             | <u>-</u>                | <u>25,971</u>           | <u>19,532</u>             | <u>-</u>                | <u>19,532</u>           |

## Note 8 Debtors

|                        | <b>2023</b>  | <b>2022</b>  |
|------------------------|--------------|--------------|
|                        | <b>£</b>     | <b>£</b>     |
|                        | 6,052        | 7,008        |
| Income tax recoverable | <u>6,052</u> | <u>7,008</u> |

## Note 9 Creditors

|                                      | <b>2023</b>  | <b>2022</b>  |
|--------------------------------------|--------------|--------------|
|                                      | <b>£</b>     | <b>£</b>     |
| Accruals (Independent examiner fees) | 5,160        | 1,740        |
| PAYE/NIC                             | 52           | 730          |
| Other creditors                      | 237          | -            |
|                                      | <u>5,449</u> | <u>2,470</u> |

## Note 10 Unrestricted Funds

|                                   | <b>General Fund</b> | <b>General Fund</b> |
|-----------------------------------|---------------------|---------------------|
|                                   | <b>2023</b>         | <b>2022</b>         |
|                                   | <b>£</b>            | <b>£</b>            |
| Balance at 1 November 2022        | 144,610             | 60,821              |
| Income for the year               | 235,234             | 220,142             |
| Expenditure                       | (175,528)           | (136,353)           |
| Balance C/Fwd. at 31 October 2023 | <u>204,316</u>      | <u>144,610</u>      |

## Note 11 Restricted Funds

|  | <b>2023</b> | <b>2022</b> |
|--|-------------|-------------|
|  | <b>£</b>    | <b>£</b>    |
| Balance at 1 November 2022                 | -           | 7,130       |
| Income for the year                        | 12,348      | 26,926      |
| Expenditure                                | (12,348)    | (34,056)    |
| Restricted Funds C/Fwd. at 31 October 2023 | <u>-</u>    | <u>-</u>    |

# OPERATION AGRI (CIO)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023

Restricted funds movements split as follows: At 1.11.22 Income Expenditure At 31.10.23 At 1.11.21 Income Expenditure At 31.10.22

### Note 11: Restricted Funds continued

|  |   |        |          |   |       |        |          |   |
|--|---|--------|----------|---|-------|--------|----------|---|
| Duaripara (BAN 97/8/9/10)                    | - | 464    | (464)    | - | 31    | 234    | (265)    | - |
| <b>India</b>                                 |   |        |          |   |       |        |          |   |
| Oasis - Borivali (IND 97/98/IND 99) & IND 16 | - | 1,302  | (1,302)  | - | 200   | 1,674  | (1,874)  | - |
| <b>Malawi</b>                                |   |        |          |   |       |        |          |   |
| APF Growing Greener (MAL 99)                 | - | 200    | (200)    | - | -     | 260    | (260)    | - |
| <b>Mozambique</b>                            |   |        |          |   |       |        |          |   |
| Mozambique MOS 99                            | - | -      | -        | - | -     | 3,079  | (3,079)  | - |
| <b>Nepal</b>                                 |   |        |          |   |       |        |          |   |
| MCDS - CHEST (NEP 32)                        | - | 174    | (174)    | - | 10    | 250    | (260)    | - |
| MCDS - CHEP (NEP 33)                         | - | 508    | (508)    | - | 3,368 | 1,181  | (4,549)  | - |
| <b>Nicaragua</b>                             |   |        |          |   |       |        |          |   |
| AMOS project (NIC 98/9)                      | - | 777    | (777)    | - | 361   | 497    | (858)    | - |
| <b>Pakistan</b>                              |   |        |          |   |       |        |          |   |
| Pakistan PAK 01                              | - | 1,636  | (1,636)  | - | 203   | 1,054  | (1,257)  | - |
| <b>Sri Lanka</b>                             |   |        |          |   |       |        |          |   |
| LEADS - PSDP (SRI 13/15/16)                  | - | 851    | (851)    | - | 183   | 30     | (213)    | - |
| <b>Tanzania</b>                              |   |        |          |   |       |        |          |   |
| Deeper Life Bible Church (TAN 01)            | - | 477    | (477)    | - | 60    | 8,052  | (8,112)  | - |
| Emmanuel International (TAN 02/03)           | - | 2,375  | (2,375)  | - | 1,065 | 930    | (1,995)  | - |
| <b>Uganda</b>                                |   |        |          |   |       |        |          |   |
| SDKF Tailoring & Design (UGA 98)             | - | 383    | (383)    | - | -     | 498    | (498)    | - |
| BUU SAFI & PADA project (UGA 06)             | - | 2,718  | (2,718)  | - | 1,560 | 8,513  | (10,073) | - |
| Oasis Mbale (UGA 91)                         | - | 483    | (483)    | - | 90    | 674    | (764)    | - |
|  | - | 12,348 | (12,348) | - | 7,130 | 26,926 | (34,056) | - |



# OPERATION AGRI (CIO)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023

### Note 12 Analysis of Net Assets between Funds

|                    | Net current<br>Assets<br>2023<br>£ | Net current<br>Assets<br>2022<br>£ |
|--------------------|------------------------------------|------------------------------------|
| Restricted Funds   | -                                  | -                                  |
| Unrestricted Funds | 204,316                            | 144,610                            |
|                    | <u>204,316</u>                     | <u>144,610</u>                     |

### Note 13 Controlling Party

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

### Note 14 Staff Costs

|                              | 2023<br>£     | 2022<br>£     |
|------------------------------|---------------|---------------|
| Wages and Salaries           | 9,721         | 8,349         |
| Employers national insurance | -             | -             |
| Pension Contributions        | 1,256         | 1,077         |
| Laptop                       | -             | 702           |
| Employee Expenses            | 1,855         | 904           |
|                              | <u>12,832</u> | <u>11,032</u> |

The average number of employees during the year was 1 (2022: 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 £1,256 (2022: £1,077).

### Note 16 Related Party Disclosures

During the year £6,839 (2022: £8,365) of donations were received without conditions from the trustees.

A donation of £2,362 (2022: £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 2023 which are set out on pages 18 to 25.

### **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