

# Operation Agri CIO

## Report and Accounts

31 October 2024





**Operation Agri (OA)** is a development charity, supporting rural and urban development projects in three continents, attacking basic causes of poverty among some of the most disadvantaged people in the world. The projects help people to address their own problems, rectifying injustice, establishing their role in the community and improving their lives physically, mentally and spiritually.

Emphasis is placed on the development work fulfilling two criteria: it should be 'owned' by the local people, and where possible it should be sustainable.

With its aim of 'showing the love of Jesus in action,' OA works with overseas partner organisations led by locally based Christians.

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# CHAIR OF TRUSTEES *remarks*

**The Trustees of Operation Agri are delighted to share some aspects of the year which have been transformative in the life of a charity bringing life-changing hope to thousands of people across three continents.**

**W**e thank God for the on-going resourcing of Operation Agri (CIO) and are pleased to report income for 2023-2024 of £193,545 (2022-2023 £247,582). The lower income was due to a substantial legacy received in 2022-2023 of £90,000. (2023-2024 £45,500). Grants to projects were an encouraging £157,740 (2022-2023 £140,131).

Undoubtedly the highlight was the creation of the role of Charity Development Manager. Alexandra Lear was appointed to that position who, with enormous energy, thoughtfulness and creativity, has developed the role in such a way that Operation Agri is now well placed to extend its ministry of showing the love of Jesus by enabling more of the world's most disadvantaged people improve their lives.

Over the last decade the workload required to maintain, let alone expand, the reach of the charity has increased, it seems, almost exponentially. Our Charity Development Manager brings time and abilities which the Trustees cannot provide. One significant aspect of her work is the development of applications to Trust Funds whilst another is bringing a greater degree of uniformity to our social media platforms and publicity materials. Encouraged by this provision for us, the Trustees continue to discuss and evaluate how to expand the work of Operation Agri.

Last year was also a wonderfully exceptional time in the life of Operation Agri with four of the projects being visited; three by Jerry Clewett an OA Trustee and the other by Colin Gibson a friend of OA. Reports on these visits were carried in our magazine, *Outreach Abroad*, with extracts here to convey the breadth and importance of the work of Operation

Agri. The full articles can be found on our website: [operationagri.org.uk/magazine](http://operationagri.org.uk/magazine) in the sections 2024 and 2025.

## **Colin Gibson visited Lahore, Pakistan, whilst on a business trip**

*Light for the Nation (LFTN) has several projects in towns and villages around Lahore, including garment making (sewing), beautician training, literacy, advocacy, business training, and food and gift distribution. Courses run by the projects, which are funded by Operation Agri (OA) target women in extremely poor circumstances, with little education. Many are in debt as 'bonded labourers' in brick kilns.*

## **Jerry Clewett revisited Lalitpur, Nepal Excited to be back**

*I have travelled to Nepal often over the years, but I always have mixed feelings when my plane approaches the Kathmandu Valley. In part this is due to thinking of the 1992 plane crashes where friends lost their lives; and partly it is looking down at the district of Lalitpur and the tiny dots of village houses where so much development work has been done over the years, including my own small contribution as a project manager 30 years ago; and partly it is the anticipation of meeting friends, both old and new.*

## **Jerry Clewett reflects on the resilient people of Kilinochchi, Sri Lanka**

*Sri Lanka holds many memories for me. From surviving the 2004 Tsunami on a family holiday to a number of work-related visits. So, I really looked forward to the opportunity to visit the work of Lanka Evangelical Alliance Development Service (LEADS), particularly the project supported by Operation Agri in Killinochchi, in the north of the island. The first couple of days of my visit were spent dodging thunderstorms in Colombo, though it was great to meet the LEADS staff at their main office and get a good overview of their wonderful work in child-focused community transformation since 1983.*

## **Jerry Clewett: invitation to celebrate in Bangladesh**

*Everyone likes to be invited to a birthday party, so I was excited to receive an email inviting me to the 50th Anniversary celebrations of the Church of Bangladesh, (COB), with whom Operation Agri*

# CHAIR OF TRUSTEES REMARKS continued

*(OA) partners. I later learnt that there were two celebrations – one for the COB and a second, the day after, for the 200th anniversary of St Thomas' Cathedral in Dhaka.*

The Trustees are particularly grateful to Colin Gibson and Jerry Clewett who minimised the cost to Operation Agri of these project visits by combining them with other travel arrangements such as business trips and holidays.

It was during the year that we received news that our Administrator, Jo Jackson, would be retiring in April 2025. During her time with us Jo has become more than an Administrator, she has blended seamlessly with the Trustees to become a highly valued and respected member of the team. Another extract from *Outreach Abroad* concerned Jo.

## How does Operation Agri work?

In the January, (2024), issue of *Outreach Abroad* the focus was on the work of a Trustee within Operation Agri. This time the focus is on the excellent assistance we get from our part time paid Administrator, Jo Jackson. One very busy time is the period from September to Christmas. Administering the income from harvest offerings and responding to Presents with a Purpose requests keep Jo very busy indeed. To keep our overhead costs as low as possible Jo works from home and we rent a small lock-up locally for the materials she needs to store.

The work of finding another highly capable Administrator goes on but, to the great benefit of Operation Agri, Jo has volunteered to become a Trustee, so her experience and expertise will remain within the charity.

Attendance at various events has continued with one quite memorable one being added. On April 22, designated by us as Operation Agri Day, several trustees and volunteers took up positions on a very cold concourse at London Victoria Station. Leaflets were given out, donations received, and valuable conversations struck up. One very memorable moment was when a group of people emerged from the travelling public and began to sing. They were celebrating Earth Day which supports environmental protection – something the projects supported by Operation Agri also champion.

The Trustees of Operation Agri are often reminded that, whatever form the sponsored project may take, the agricultural analogy is apt; there's soil preparation, seed sowing, crop tending and produce

harvesting but at every stage there's always the need for human activity alongside the divine hand of grace.

As Chair of Trustees, I am privileged to report that at the Annual Public Meeting of Monday 10 June 2024 the Board of Trustees of Operation Agri was affirmed as:

Mrs. E. Jane Hanger	(Re-elected until 2027)
Rev. Nigel Jones	(Re-elected until 2027)
<i>Chair of Trustees and Secretary</i>	
Mr. James Townsend	(Re-elected until 2027)
<i>Treasurer</i>	
Mr. J. Russell Ashley-Smith	(Continuing until 2025)
Mr. Jerry Clewett	(Continuing until 2025)
Mr. Stan Crees	(Continuing until 2025)
Mrs. Gill Ashley-Smith	(Continuing until 2026)
Mrs. Carin Blunn	(Continuing until 2026)
Mr. Martin Butterworth	(Continuing until 2026)
<i>Overseas Secretary until 2025</i>	
Mr. Julian Durbin	(Continuing until 2026)

Alongside these remarkable people we have an array of volunteers involved with our social media output, proofreading and craft production, as well as being supported by equally committed people who provide vital resources for design and IT services.

Everything we are enabled to do to support the poorest in society is made possible by an army of donors. Some have been with us on the journey for many years whilst others are relatively new to Operation Agri. The funds we administer come to us from a wide variety of sources including craft sales, one-off donations, standing orders, responses to the Annual Appeals and legacies. Whatever the monetary value of each donation the Trustees, the in-country partners and the beneficiaries give truly heartfelt thanks to one and all for their generosity.

*Rev. Nigel Jones  
Chair of Trustees*



# PROJECT reports



## BANGLADESH

Grant: £17,732



impact

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

**Project title:** Family Development Project

**Project participants:** 100 Girls aged 3-13 and 120 Women = 220 in total

### Summary:

In the city of Dhaka, Duaripara is an extremely poor urban neighbourhood of around 20,000 people where children are raised in a challenging physical and social environment including neglect, abuse and deprivation. To try and break the cycle of poverty, the project has supported 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 were also taught life skills and awareness of their rights, whilst the project worked with the girls' parents to reduce domestic violence, and with 120 women, including the girls' mothers, to increase their income.



*'I am pleased to see the positive impact of the pre-school on my children. Not only are they acquiring knowledge in subjects like English, Math, Bangla, and General Knowledge, but they are also developing strong moral values such as politeness, humility, and respect. Their behaviour has undergone a significant transformation. They now demonstrate politeness and respect towards elders and take care of other family members. We have started spending more quality time together as a family, engaging in conversations and discussing what they have learned. I have observed an improvement in our family relationships as a result. Furthermore, they have become more compassionate towards their neighbours and friends. Whenever they come across someone in need, they willingly offer support within their means'.*

From one parent  
(anonymous – taken from the evaluation report 2023)

## INDIA

Grant: £19,150

**Partner:** Oasis India

**Project Title:** Community Empowerment Project, Kalwa (East), Mumbai



**Project participants:** 80 girls (<18); 40 boys (<18); 500 students; 100 young women; 120 young men; 200 who attend sanitation rallies = 1,040 in total

### Summary:

This project serves the community of Kalwa one of the poorest neighbourhoods of Mumbai, many of whose residents are economic migrants from northern India. The project has supported girls and boys (6-17 years) in the community to have improved access to quality education, skill development

programmes, and a safer and more supportive environment for their overall growth and well-being. Women (18+ years), in the community have gained access to various empowerment initiatives, vocational training, awareness campaigns, and support to address gender-related challenges. Youth and men (18–35 years) have benefitted through skill training, employment opportunities, and programs to address social issues such as addiction.



### impact

*Nikhil's (who studies in 4th grade) journey exemplifies the profound impact that patience, mentorship, and a nurturing community can have on a young person, fostering positive change and laying the foundation for a brighter future'.*

Oasis India (from half-yearly report Sept 2024)



## Nicaragua

Grant: £10,000

**Partner:** AMOS (A Ministry of Sharing)

**Project Title:** Community-based primary healthcare



The achievements made this year by the AMOS programme reflect their ongoing commitment to maternal and child health. 23 Local Health Promoters were trained to deliver comprehensive care of prevalent childhood diseases, community delivery of contraceptive methods, and promotion of adequate nutrition for children from 0 through 5 years old. Thanks to these efforts, funded by Operation Agri, no maternal deaths were recorded in the communities served by AMOS, unlike other regions of the country. In addition, a reduction of 0.78% in teenage pregnancy was achieved compared to the previous year, highlighting the impact of the adolescent clubs and education.





## Nepal

Grant: £11,000

**Partner:** Multipurpose Community Development Service

**Project Title:** CHEST Ghusel

This project is ending in Summer 2025 after five years. In Partnership with BMS World Mission the implementation has been multi-sector with six major components; Community Health and Sanitation, Education (Schools Support Programme), Environment Protection, Socio-economic Development, Capacity & Institutional Development, and Disaster Risk Reduction.

MCDS staff, community, and Self-Help Groups have worked together across health, education, leadership building and livelihood domains. The programme builds on and is inspired by the vital roles that women and marginalised people play in community development, meeting the needs of their households, and contributing to local economic growth.

Mr. Bijaya Lo. Smallholding farmer:

*'I am happy and encouraged to attend the various training provided by the project through the SHG. It has helped us in gaining knowledge in animal husbandry and in improving our family income level.'*

Mrs. Shanti Bhulan is a local health worker:

*'After taking the health-related training I am able to support on health-related problems of community women. Now there is health awareness in my community.'*



## Nepal

Grant: £3,000

**Partner:** Multipurpose Community Development Service

**Project Title:** MCDS CHEP Bhume, Rukum East

In the rural hills of Nepal this area, Rukum East, has struggled with poor soil, steep hillsides and it's remote situation. The CHEP Project is in its final year.

In 2024 the CHEP Project started to work in Bhume Rural Municipality Ward No. 6 Mahat Rukum (East). Despite problems with travel the project, strengthened the capacity of the local community, trained school teachers on child-friendly teaching methods and facilitated schools to develop their school improvement plans.

The project facilitated child clubs in making action plans, and provided financial literacy training to local churches and youth clubs. Last year 3,011 community members benefited through the project.

Ms Anupa Mahar, a health worker, said:

*'We were not able to provide effective service from this health unit due to problems getting the necessary medicines and equipment. In this difficult situation, MCDS has done a great job for all the villagers by helping us.'*

Mrs Dhankumari participated in training on financial management. She says:

*'This training has been incredibly helpful. Now, I can better manage my finances by keeping track of where the money comes from and where it goes. The savings I make from cutting down on unnecessary expenses will now be invested in the future. Thank you, MCDS, for helping me understand the importance of financial literacy. It has transformed the way I manage my finances and given me the confidence to plan for a better future.'*





## Pakistan

Grant: £14,247



**Partner:** Light for the Nations (LFTN)

**Project Title:** Women's literacy centres



Light for the Nations (LFTN) provide training in Advocacy, Beauty, Sewing and Literacy, working with women in extreme poverty, often in debt as bonded labourers in brick kilns or daily wage workers. These courses aim to enhance self-worth, provide marketable skills, and reduce inequality, empowering women for social advancement and reducing abuse.

The current project is in the first year of a three year phase, and seeks to reach 1,265 direct beneficiaries (female group members) and 10,370 indirect beneficiaries (extended family members). During 2023 – 2024 LFTN delivered advocacy training in 12 different areas of Punjab, reaching 698 women and girls and 155 men. 40 women and girls were trained in literacy, 60 graduated from beauty training and a further 40 have been trained in sewing.

*Muzamil, a Muslim woman who attended the Sewing Training Centre: 'I found a sense of belonging and acceptance that I had not experienced before.'*

Ramzana, a Christian woman who attended the Beauty Training Centre: *'During the wedding season, I learned 4000 rupees from applying Hina, a testament to my newfound independence and resilience. My daughters' futures are no longer shrouded in uncertainty; they're bathed in the light of possibility. And for that, I am eternally grateful.'*

Maryam, who attended the Advocacy Training, says: *'Through this training I learned that men and women are equal in God's eyes, and under Pakistani law. This understanding helped me overcome domestic abuse and discrimination.'*



## MALAWI

Grant: £1,720

**Partner:**

Growing Greener in Malawi

**Project Title:** Africa Pastors Fellowship



Growing Greener was well known in the area, and clearly much in demand. Local farmers to the beneficiary groups saw the project outcomes and had widely adopted the farming techniques, independently. Those outside the project area were keen for their communities to be included in future training. With fertiliser price inflation, the project's focus on composting fits with current government agricultural extension policy and recognised good practice. A particular concern was the possibility of including a small livestock element to the project, This would support organic fertiliser creation.

Activities were abruptly halted in July by the sudden unexpected death of the leader, Pastor Lloyd, but arrangements are now in place so that hopefully the project will restart later this year.



## Sierra Leone

Grant: £13,554

**Partner:** BMS World Mission and New Harvest Development Office

**Project Title:** Joy Agricultural Project

This new project began in January 2025, working with New Harvest Ministries Development Office (NEHADO), to build the capacity of local subsistence farmers through equipping them with skills and knowledge on improved farming practices. The two-year project will focus on 14 communities



across Northern Sierra Leone. In year one, an initial group of 28 'resource people' (two from each community) will be trained in agricultural practices which combat the increasingly dry and unpredictable climate. In year two, the 28 resource people will mentor and support 20 farmers in each community, reaching a total of 308 beneficiaries. These groups will be mentored and supported to adopt better agricultural practices, alongside establishing village savings and loans associations (VSLAs), enabling further income-generating activities.

## Sri Lanka

Grant: £8,410

**Partner:** LEADS

**Project Title:** Enhancing the Economies of Vulnerable Communities and Protection of Children in Killinochchi District, Sri Lanka

**Project participants:** 85 boys and 118 girls (<18); 105 women and 32 men (>18) = 340 in total



### Summary:

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 families by promoting organic farming to enhance food security; women of self-help groups through increased income and improved savings; and improving the safety and protection of children by developing the capacity of child club members and the Village Child Development Committees.



impact

**'On behalf of our families, I would like to thank ... LEADS for identifying the real need in the village and assisting us with livelihood support that is sustainable'.**

*from Karunakaran Jayachithir (war widow and member of self-help group)*



## Tanzania

Grant: £14,000

**Partner:** Farming Partnership Initiatives (FPI)



**Project Title:** 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. Long term uptake of the new methods is around 60%. The second year of Phase 7 was progressed in 2024.



## Tanzania

Grant: £8,000

**Partner:** Emmanuel International and Diocese of Ruaha



**Project Title:** IMARIKA

VICOBA (Village Banks) training continued to be very important in helping people climb out of poverty. Loans enabled the establishment of enterprises, profits from which paid for school fees, medical bills and much else. It led to women having increased confidence in their ability to succeed. The Rural District Council has been sufficiently impressed by the work to offer a grant towards it for next year.

Many groups have 'graduated' and no longer need support visits. To date the total number of group members is 920, meaning over 1000 households have been impacted.





## Uganda

Grant: £5,420

**Partner:** Baptist Union of Uganda

**Project Title:** Women's Adult Literacy Programme (WALP)



121 students graduated, 67 from the original groups, in January, and 54 from the new groups in April. The new centres conducted extra classes so new groups completed their courses by Dec 24 and all groups started new courses in Jan 2025. At the year end 342 were studying Rutooro language, and 141 English.

Many were keen to join the English classes. This included a pastor, who had been hindered in his work because his English was poor. He now participates more widely in the community as his grasp of English improves. He was brave to admit he needed to join the class at his church.



## Uganda

Grant: £12,641

**Partner:** Baptist Union of Uganda

**Project Title:** Sustainable Agriculture Farming Initiatives (SAFI)



Six new groups of 30 farmers from Kyegegwa, were identified to be beneficiaries of the second phase, 180 farmers in total. Donkeys were purchased from Eastern Uganda and the groups trained in their use. Organic farming was introduced, and the skills of making compost, liquid manure and fertiliser taught. Farmers were shown how to grow Black Soldier Fly Larvae as a cheap, home produced substitute, for expensive bought-in fish meal. Azolla farming was trialled. This is a fast growing, nitrogen fixing plant which can be used as livestock feeds and biofertiliser. Agro-forestry was also encouraged.

The farmers expressed their joy at the new ideas, which gave them hope for a better future.



Grant: £1,555

Donkey's are used to pull the plough and for water carrying, a grant was awarded to SAFI to buy more for the farms.

Grant: £2,000

A replacement motor cycle was purchased by SDKF for travelling to the farms and projects.





## Uganda

Grant: £11,040

**Partner:** Setting Development and Keeping Foundations

**Project Title:** 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 since 2006, when the project started, over 1900 disadvantaged young people have been trained in Tailoring and Design, Hairdressing and Motorcycle Maintenance, of which 98% are now in employment.

In 2024, SDKF have trained 94 disadvantaged students, 64 from the Kampala slums and 30 from the Buyende district, one of the poorest districts in Uganda.



impact

*Since 2006, when the project started, over 1,900 disadvantaged young people have been trained in Tailoring and Design, Hairdressing and Motorcycle Maintenance, of which 98% are now in employment.*



## Zambia

Grant: £4,271

**Partner:** African Pastors Fellowship

**Project Title:** Nyanpande Organic Farmers Project



This new project aims to educate farmers on the benefits of using organic fertilisers over chemical fertilizers and demonstrate the process of making them using locally available materials. Teaching on avoiding other land management practices which have devastating effects leading to deforestation, land degradation, land and water pollution and threat to food security is also given.

400 farmers were trained in two areas in Petauke District, Eastern province, Zambia.

Although due to drought the previous harvest was very minimal, the farmers rejoiced they had no debts with money lenders, after using locally sourced organic fertiliser to produce what crops they had.



# TRUSTEES' Report

## References & administrative details

### Prologue

The formation of this Charity known as Operation Agri was approved by the Trustees of Operation Agri BMM and formally registered on 17th 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. For clarity the Charity is often referred to as Operation Agri (CIO). Operation Agri (CIO) is the successor Charity to Operation Agri BMM.

During the year Operation Agri BMM has been formally merged with Operation Agri (CIO) which continues the work of grant funding.

### 2 Charity information

- 2.1 The Charity's name is: Operation Agri.
- 2.2 The Charity's registration number is: 1189098.
- 2.3 The Registered Address of the Charity is: The Rowleys 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.
- 2.6 The Charity's UK postal address is: FREEPOST OPERATION AGR
- 2.7 The Charitys website is: <https://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). 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:

- 5.1 Rev. Nigel Jones, Purley (Chair of Trustees and Secretary).
- 5.2 Mr. James Townsend, Coulsdon (Treasurer).
- 5.3 Mr. Martin Butterworth, Shipley (Overseas Secretary).
- 5.4 Mrs. Gillian Ashley-Smith, South Norwood.
- 5.5 Mr. Russell Ashley-Smith, South Norwood.
- 5.6 Mrs. Carin Blunn, Palmers Green.
- 5.7 Mr. Jeremy Clewett, Plaistow.
- 5.8 Mr. Stan Crees, Wallington.
- 5.9 Mr. Julian Durbin, Shrewsbury.
- 5.10 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.

During the year the trustees employed a Charity Development Manager, Ms Alexandra Lear who attends all trustees meetings in her capacity as development manager but although a contributory member has no voting rights.

### 5 Trustees' Status

The Trustees' status at the 2024 APM and their terms of service are as indicated in the chairman's report.

### 6 Officers

The Trustees have approved that there be four officers, namely, Chairman, 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 roles 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. Alexandra Lear attends the meetings as Charity Development



Manager and 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, Carin Blunn.

## 9 Independent Examiners

The Independent Examiners are: The Rowley 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 continues to be: 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 31st October 2024. 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 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 forward 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'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 similar aims to 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 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.

Sierra Leone – Baptist Missionary Society (BMS.)

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 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. The charity is grateful for generous bequests.

## 21 60 Plus Years

We give thanks that through the sixty plus years 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) totalled £157,740 were given to support 17 projects in 12 countries across 3 continents: the sums involved ranged from £1,720–£19,150.

## 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 2023/24 was 'Transforming Livelihoods' in Sri-Lanka and raised £24,220 to help support this and other projects.

## 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 OA 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 OA's own policy whenever possible. Operation Agri recognises that partners implementing activities resourced by Operation Agri often work with children and adults at risk. 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 2016, 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:

Nigel A. Jones  
Secretary

# STATEMENT OF FINANCIAL *activities*

## OPERATION AGRI (CIO)

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 OCTOBER 2024

Income and endowments from:		Unrestricted Funds £	Restricted Funds £	Total 2024 £	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Donations and legacies	4	134,588	12,911	147,499	194,246	12,348	206,594
<i>Charitable activities:</i>							
Tanzania 'Transforming Farms'		21,566	-	21,566	25,001	-	25,001
Sri Lanka - Livelihoods		24,220	-	24,220	-	-	-
Uganda 'Go for Growth'		-	-	-	224	-	224
Veg for Mozambique		260	-	260	15,763	-	15,763
<b>Total Income and Endowments</b>		<u>180,634</u>	<u>12,911</u>	<u>193,545</u>	<u>235,234</u>	<u>12,348</u>	<u>247,582</u>
<b>Expenditure on:</b>							
Raising funds:							
Fundraising and publicity	5	15,528	-	15,528	17,785	-	17,785
Appeal costs		2,240	-	2,240	3,989	-	3,989
<i>Charitable activities:</i>							
Direct charitable expenditure	6	144,829	12,911	157,740	127,783	12,348	140,131
Support costs	7	34,414	-	34,414	25,971	-	25,971
<b>Total Expenditure</b>		<u>197,011</u>	<u>12,911</u>	<u>209,922</u>	<u>175,528</u>	<u>12,348</u>	<u>187,876</u>
<b>Net income / (expenditure)</b>		(16,377)	-	(16,377)	59,706	-	59,706
<b>Net Movement in Funds</b>		(16,377)	-	(16,377)	59,706	-	59,706
Total funds brought forward		204,316	-	204,316	144,610	-	144,610
Total funds carried forward		<u>187,939</u>	<u>-</u>	<u>187,939</u>	<u>204,316</u>	<u>-</u>	<u>204,316</u>

# OPERATION AGRI (CIO)

## BALANCE SHEET AS AT 31 OCTOBER 2024

	Note	2024	2023
		£	£
<b>Current Assets:</b>			
Debtors (Gift Aid)	8	5,040	6,052
Cash at bank and in hand		<u>187,425</u>	<u>203,713</u>
		<u>192,465</u>	<u>209,765</u>
<b>Creditors:</b>			
Amounts falling due within one year	9	<u>4,526</u>	<u>5,449</u>
<b>Net Current Assets</b>		<u>187,939</u>	<u>204,316</u>
<b>Net Assets</b>		<u>187,939</u>	<u>204,316</u>
<b>Funds:</b>			
Unrestricted	10	187,939	204,316
Restricted	11	<u>-</u>	<u>-</u>
<b>Total Funds</b>		<u>187,939</u>	<u>204,316</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 2024

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

During 2024 Operation Agri BMM was formally merged with Operation Agri CIO in accordance with the Charities Commission guidelines.

### 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.

# OPERATION AGRI (CIO)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2024

### Note 1 Accounting policies continued

#### 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.

### Note 2 Net Incoming Resources

This is stated after charging:  
Independent examiner's fee

### 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.

	2024	2023
	£	£
	<u>4,422</u>	<u>5,160</u>

### Note 3 Trustees Remuneration and transactions

No trustees received remuneration during the year (2023 - Nil).

#### Trustees expenses

Four trustees (2023:seven) were reimbursed for travel and mobile phone expenses of £575 during the year (2023 - £1,011).

### Note 4 Donations and legacies

	Unrestricted Fund £	Restricted Funds £	Total Funds 2024 £	Unrestricted Fund £	Restricted Funds £	Total Funds 2023 £
O.A. Partners donations	35,065	-	35,065	32,719	-	32,719
Other donations	43,067	12,911	55,978	56,812	12,348	69,160
Legacies received	45,500	-	45,500	90,512	-	90,512
Income tax reimbursed	10,956	-	10,956	11,841	-	11,841
Received from BMM Bank A/cs.	-	-	-	2,362	-	2,362
	<u>134,588</u>	<u>12,911</u>	<u>147,499</u>	<u>194,246</u>	<u>12,348</u>	<u>206,594</u>

### Note 5 Fundraising and Publicity

	Unrestricted Fund £	Restricted Funds £	Total Funds 2024 £	Unrestricted Fund £	Restricted Funds £	Total Funds 2023 £
<b>Outreach Abroad:</b>						
Printing	15,528	-	15,528	17,785	-	17,785
	<u>15,528</u>	<u>-</u>	<u>15,528</u>	<u>17,785</u>	<u>-</u>	<u>17,785</u>

# OPERATION AGRI (CIO)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2024

### GRANTS TO OVERSEAS PROJECTS

	Unrestricted Fund £	Restricted Funds £	Total Funds 2024 £	Unrestricted Fund £	Restricted Funds £	Total Funds 2023 £
<b>Bangladesh</b>						
Duaripara-CMCY (BAN 03-10)	17,619	113	17,732	16,356	464	16,820
<b>India</b>						
Oasis - Borivali (IND 17 )	18,052	1,098	19,150	8,002	1,302	9,304
<b>Malawi</b>						
APF Growing Greener (MAL 99)	888	832	1,720	5,233	200	5,433
APF - Seeds	-	-	-	500	-	500
<b>Nepal</b>						
MCDS - CHEST (NEP 32)	11,000	-	11,000	9,826	174	10,000
MCDS - CHEP (NEP 33)	2,204	796	3,000	9,492	508	10,000
<b>Nicaragua</b>						
AMOS project (NIC 98/9)	8,837	1,163	10,000	7,223	777	8,000
<b>Pakistan</b>						
Pakistan PAK 01	13,647	600	14,247	13,689	1,636	15,325
<b>Sri Lanka</b>						
LEADS - PSDP (SRI 13/15/16)	7,883	527	8,410	6,649	851	7,500
<b>Tanzania</b>						
Deeper Life Bible Church (TAN 01)	13,485	515	14,000	17,374	477	17,851
Emmanuel International (TAN 02/03)	6,504	1,496	8,000	5,625	2,375	8,000
<b>Uganda</b>						
SDKF Tailoring & Design (UGA 08)	7,927	3,113	11,040	13,109	383	13,492
SDKF - Motor Cycle	2,000	-	2,000	-	-	-
BUU SAFI (UGA 06)	12,441	200	12,641	8,075	2,718	10,793
BUU WALP (UGA 91)	2,962	2,458	5,420	1,845	483	2,328
UGA - Donkey's	1,555	-	1,555	-	-	-
<b>Zambia</b>						
APF-Organic Fertilizer Training	4,271	-	4,271	4,785	-	4,785
<b>Sierra Leone</b>						
BMS	13,554	-	13,554	-	-	-
Total Grants	144,829	12,911	157,740	127,783	12,348	140,131
Total Overseas expenditure for the year	144,829	12,911	157,740	127,783	12,348	140,131



# OPERATION AGRI (CIO)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2024

<b>Note 7 Support costs</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2024 £</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2023 £</b>
Staff Cost & other costs	18,976	-	18,976	12,832	-	12,832
Marketing	2,500	-	2,500	1,169	-	1,169
Bank Charges	762	-	762	484	-	484
Officers' and committee travel	2,488	-	2,488	901	-	901
Insurance	823	-	823	805	-	805
Consultancy	567	-	567	2,600	-	2,600
Independent examiner's fee & Legal	4,422	-	4,422	5,160	-	5,160
IT & Website	2,417	-	2,417	2,020	-	2,020
Postage, Telephone & Carriage	1,459	-	1,459	-	-	-
	<u>34,414</u>	<u>-</u>	<u>34,414</u>	<u>25,971</u>	<u>-</u>	<u>25,971</u>

<b>Note 8 Debtors</b>	<b>2024 £</b>	<b>2023 £</b>
	<u>5,040</u>	<u>6,052</u>
Income tax recoverable	<u>5,040</u>	<u>6,052</u>

<b>Note 9 Debtors</b>	<b>2024 £</b>	<b>2023 £</b>
	<u>£</u>	<u>£</u>
Accruals (Independent examiner fees)	4,422	5,160
PAYE/NIC	63	52
Other creditors	41	237
	<u>4,526</u>	<u>5,449</u>

<b>Note 10 Unrestricted Funds</b>	<b>General Fund 2024 £</b>	<b>General Fund 2023 £</b>
Balance at 1 November 2023	204,316	144,610
Income for the year	180,634	235,234
Expenditure	(197,011)	(175,528)
Balance C/Fwd. at 31 October 2024	<u>187,939</u>	<u>204,316</u>

<b>Note 11 Restricted Funds</b>	<b>2024 £</b>	<b>2023 £</b>
Balance at 1 November 2023	-	-
Income for the year	12,911	12,348
Expenditure	(12,911)	(12,348)
Restricted Funds C/Fwd. at 31 October 2024	<u>-</u>	<u>-</u>

# OPERATION AGRI (CIO)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2024

Restricted funds movements split as follows:	At 1.11.23	Income	Expenditure	At 31.10.24	At 1.11.22	Income	Expenditure	At 31.10.23
<b>Note 11: Restricted Funds continued</b>								
Duaripara (BAN 97/8/9/10)	-	113	(113)	-	-	464	(464)	-
<b>India</b>								
Oasis - Borivali (IND 97/98/IND 99) & IND 16	-	1,098	(1,098)	-	-	1,302	(1,302)	-
<b>Malawi</b>								
APF Growing Greener (MAL 99)	-	832	(832)	-	-	200	(200)	-
<b>Nepal</b>								
MCDS - CHEST (NEP 32)	-	-	-	-	-	174	(174)	-
MCDS - CHEP (NEP 33)	-	796	(796)	-	-	508	(508)	-
<b>Nicaragua</b>								
AMOS project (NIC 98/9)	-	1,163	(1,163)	-	-	777	(777)	-
<b>Pakistan</b>								
Pakistan PAK 01	-	600	(600)	-	-	1,636	(1,636)	-
<b>Sri Lanka</b>								
LEADS - PSDP (SRI 13/15/16)	-	527	(527)	-	-	851	(851)	-
<b>Tanzania</b>								
Deeper Life Bible Church (TAN 01)	-	515	(515)	-	-	477	(477)	-
Emmanuel International (TAN 02/03)	-	1,496	(1,496)	-	-	2,375	(2,375)	-
<b>Uganda</b>								
SDKF Tailoring & Design (UGA 98)	-	3,113	(3,113)	-	-	383	(383)	-
BUU SAFI & PADA project (UGA 06)	-	200	(200)	-	-	2,718	(2,718)	-
Oasis Mbale (UGA 91)	-	2,458	(2,458)	-	-	483	(483)	-
<b>Zambia</b>								
APF-Organic Fertilizer Training	-	-	-	-	-	-	-	-
<b>Sierra Leone</b>								
BMS	-	-	-	-	-	-	-	-
Total Overseas expenditure for the year	-	12,911	(12,911)	-	-	12,348	(12,348)	-

# OPERATION AGRI (CIO)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2024

	Net current Assets 2024 £	Net current Assets 2023 £
Restricted Funds	-	-
Unrestricted Funds	187,939	204,316
	<u>187,939</u>	<u>204,316</u>

### Note 13 Controlling Party

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

### Note 14 Staff Costs

	2024 £	2023 £
Wages and Salaries	16,003	9,721
Employers national insurance	-	-
Pension Contributions	1,120	1,256
Employee Expenses	1,853	1,855
	<u>18,976</u>	<u>12,832</u>

The average number of employees during the year was 2 (2023: 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 it's employees.

The amount recognised as an expense in the year was £1,120 (2023: £1,256).

### Note 16 Related Party Disclosures

During the year £7,536.19 (2023: £6,839) of donations were received without conditions from the trustees.





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

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 October 2024 which are set out on pages 19 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

Date