

# OPERATION KINDLE LTD

England & Wales - Charity number 1196107

## Details

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Other names	SMRC, SMRC SERVING A MULTIPLYING AND RESILIENT CHURCH
Status	Registered
Legal form	Charitable company
Company number	<a href="#">12139940</a>
Registered	2021-10-11
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	4th Floor Silverstream House 45 Fitzroy Street Fitzrovia London W1T 6EB
Phone	07412600316
Email	<a href="mailto:admin.smrc@mailservicecenter.org">admin.smrc@mailservicecenter.org</a>
Website	<a href="https://operationkindle.org/">https://operationkindle.org/</a>

## Activities

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**Objects:** THE ADVANCEMENT OF THE RELIGION OF CHRISTIANITY FOR THE BENEFIT OF THE PUBLIC IN THE UK AND IN OTHER COUNTRIES (IF ANY) AS THE DIRECTORS MAY DECIDE, PRINCIPALLY THROUGH THE HOLDING OF WORSHIP SERVICES, PRAYER MEETINGS, LECTURES, CONFERENCES, TRAINING EVENTS AND OTHER FORUMS, AND THROUGH PRODUCING AND/OR DISTRIBUTING A) FILMS, AUDIO AND AUDIO-VISUAL MATERIALS AND B) LITERATURE ON THE CHRISTIAN RELIGION, TO ENLIGHTEN OTHERS ABOUT THE CHRISTIAN RELIGION.

**Activities:** The Charity's purposes for which it is established are the advancement of the religion of Christianity for the benefit of the public in the UK and in other countries..

## Classification

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- **How:** Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin

## Geography

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- Germany
- Netherlands
- Turkey
- City Of London
- Liverpool City

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-01-31	£113,619	£107,472	-	-
2024-01-31	£68,056	£75,844	-	-
2023-01-31	£70,773	£53,103	-	-

## Trustees

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Name	Role	Appointed
Habibullah Ahmadifar		2019-08-05
LYNNE BURKE		2021-10-26
Mehdi Rasaei		2019-08-05
Rev Carol Patricia Canter		2019-08-05

**OPERATION KINDLE LTD**

England & Wales - Charity number 1196107

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# Accounts

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# OPERATION KINDLE

Annual Trustees Report  
1 February 2024 to 31 January 2025

Charity Registration Number: 1196107  
Company Registration Number: 12139940

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The Directors present their annual report and financial statements for the year ended 31 January 2025.

## Administrative Information

Charity Name:	Operation Kindle
<i>operating as</i>	SMRC: Serving a Multiplying and Resilient Church
Charity Registration No:	1196107
Company Registration No:	12139940
Principal Office:	4 <sup>th</sup> Floor Silverstream House, 45 Fitzroy Street, London W1T 6EB
Independent Examiner:	E Dessai & Co, Chartered Accountants Congress House Office 10, Suite 1, 4 <sup>th</sup> Floor 14 Lyon Road, Harrow Middlesex, HA1 2EN

The organisation is a charitable company limited by guarantee, incorporated on 5 August 2019 and registered as a charity on 11 October 2021. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

## Directors

Mehrshad Rasaei	Director and Chief Executive Officer
Lynne Burke	Chair
Habibullah Ahmadifa	Director
Rev Carol Canter	Director

# The purposes of the charity as set out in its governing document

The advancement of the religion of Christianity for the benefit of the public in the UK and in other countries through:

- the holding of worship services
- prayer meetings
- lectures
- conferences
- training events
- distributing films, audio and audio-visual materials and literature on the Christian religion

## How our activities delivered public benefit

SMRC invests heavily in the development of missional disciples through programs that focus on both spiritual growth and practical ministry skills. Our key activities in 2024 include:

### **Leadership Training and Development:**

We focus on training individuals who feel called to lead home churches. All these people have access to leadership resources, lectures, and pastoral care programs designed to equip them with the necessary skills for effective ministry.

### **Discipleship and Teaching Resources:**

We designed and produced discipleship resources that strengthen all church members, particularly those engaged in teaching God's Word. These materials are rooted in the Scriptures and are designed to foster deep spiritual growth. We trained 22 new leaders to use these resources and develop disciples.

### **Pastoral Care and Mentoring:**

We provided pastoral support & mentoring particularly in regions where Christianity is persecuted. Our goal is to ensure that leaders have the emotional, spiritual, and practical support they need to continue their ministries and grow in their faith. We trained many of them online and they take the materials and skills back to their networks

### **Cognitive Behavioural Therapy:**

The leaders accessed the CBT support for themselves and their network. The psychotherapy team is made up of qualified professionals dedicated to providing mental-health support to church leaders and members of the church who are struggling with life's challenges. Every day 200-400 people use our online resources.

### **KFAM, Educational Initiatives:**

This library includes around 900 articles and podcasts video resources on topics that affect the whole of society, including politics, human rights, psychology, culture, philosophy, and sociology. Between 2000 and 4,000 people access this each day.

### **Church Planting and Evangelism:**

We supported many leaders and emergent leaders to take responsibility in home churches especially at this time when Christianity is a growing religion in MENA.

### **Formation Conferences:**

During 2024 we held 5 intensive and formation conferences for trainee leaders in the Middle East and UK. These all included times of teaching and encouragement.

### **Alpha:**

During 2024 we launched an online **Alpha Course** each week, non-stop, specifically for leaders to learn how to deliver it in their home churches. We aimed to empower leaders to foster discussions about faith, life, and the Gospel in their communities, creating a ripple effect of spiritual growth and discipleship.

### **Access Ministry**

Access Ministry is an activity which involves people working out how to be evangelists and disciples in their everyday environment. This approach, particularly in the context of the persecuted church, creates natural opportunities for people to share the gospel as they develop small businesses within their community.

## **Principal Funding Sources**

Christian organisations, ministries and evangelical churches provide funding for staff, equipment, materials, meetings, mentoring and conferences.

## **Reserves Policy**

The Directors minimise financial risk by monitoring income and costs, actively engaging with grant funders and limiting financial liabilities. The trustees aim to maintain a reserve of three months operating costs.

- To support the operations of the trust if income was to fall temporarily
- To enable a controlled rundown of activities if it became no longer feasible to continue the operations of the trust.

## Public benefit

The trustees confirm that they have paid due regard to the public benefit guidance published by the Charity Commission for England and Wales and that the charity is effectively doing what it was set up to do and is making a difference to its beneficiaries.

## Recruitment of Directors

The directors of the company are also charity trustees for the purposes of charity law. We are actively seeking to extend the Board.

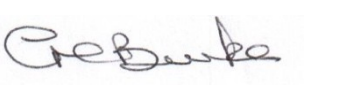
## Risk Management

The Management Committee has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature	
Full name(s)	Lynne Marie Burke
Position (eg Secretary, Chair, etc)	Chair of Trustees
Date	4 September 2025

**REGISTERED COMPANY NUMBER: 12139940 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1196107**

**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2025**  
**FOR**  
**OPERATION KINDLE LTD**

E Dessai & Co Limited  
Chartered Accountants  
Congress House Office 10  
4th Floor, 14 Lyon Road  
Harrow  
Middlesex  
HA1 2EN

**OPERATION KINDLE LTD**  
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**FOR THE YEAR ENDED 31 JANUARY 2025**

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**OPERATION KINDLE LTD**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 JANUARY 2025**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 January 2025. 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).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

12139940 (England and Wales)

**Registered Charity number**

1196107

**Registered office**

Silverstream House  
45 Fitzroy Street  
London  
W1T 6EB

**Trustees**

Reverend C P Canter  
H Ahmadifar  
M Rasaei  
Ms L M Burke

**Independent Examiner**

Elias Dessai ACA  
E Dessai & Co Limited  
Chartered Accountants  
Congress House Office 10  
4th Floor, 14 Lyon Road  
Harrow  
Middlesex  
HA1 2EN

Approved by order of the board of trustees on 2 June 2025 and signed on its behalf by:

M Rasaei - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
OPERATION KINDLE LTD**

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**Independent examiner's report to the trustees of OPERATION KINDLE LTD ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 January 2025.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Elias Dessai ACA

E Dessai & Co Limited  
Chartered Accountants  
Congress House Office 10  
4th Floor, 14 Lyon Road  
Harrow  
Middlesex  
HA1 2EN

2 June 2025

**OPERATION KINDLE LTD**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 JANUARY 2025**

		2025 Unrestricted funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	113,619	68,056
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	3		
Pastors Support		22,464	46,205
Mission Support			
Governance cost		70,441	14,678
		14,567	14,961
<b>Total</b>		<u>107,472</u>	<u>75,844</u>
<b>NET INCOME/(EXPENDITURE)</b>		6,147	(7,788)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		72	7,860
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>6,219</u></u>	<u><u>72</u></u>

The notes form part of these financial statements

**OPERATION KINDLE LTD**

**BALANCE SHEET**  
**31 JANUARY 2025**

		2025 Unrestricted funds £	2024 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	8	2,079	1,480
<b>CURRENT ASSETS</b>			
Cash at bank		9,515	4,767
<b>CREDITORS</b>			
Amounts falling due within one year	9	(5,375)	(6,175)
<b>NET CURRENT ASSETS</b>		<u>4,140</u>	<u>(1,408)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		6,219	72
<b>NET ASSETS</b>		<u>6,219</u>	<u>72</u>
<b>FUNDS</b>	10		
Unrestricted funds		<u>6,219</u>	<u>72</u>
<b>TOTAL FUNDS</b>		<u>6,219</u>	<u>72</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 2 June 2025 and were signed on its behalf by:

M Rasaei - Trustee

The notes form part of these financial statements

**OPERATION KINDLE LTD**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JANUARY 2025**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

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.

**Expenditure**

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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. DONATIONS AND LEGACIES**

	2025	2024
	£	£
Donations	103,724	58,256
Support Leaders funding	9,895	9,800
	<u>113,619</u>	<u>68,056</u>

**OPERATION KINDLE LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JANUARY 2025**

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 4) £	Totals £
Pastors Support	22,464	-	22,464
Mission Support			
Governance cost	70,344	97	70,441
	-	14,567	14,567
	<u>92,808</u>	<u>14,664</u>	<u>107,472</u>

**4. SUPPORT COSTS**

	Management £	Finance £	Governance costs £	Totals £
Mission Support				
Governance cost	97	-	-	97
	22	314	14,231	14,567
	<u>119</u>	<u>314</u>	<u>14,231</u>	<u>14,664</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

	2025 £	2024 £
Trustees' salaries	9,000	10,507
Trustees' social security	194	-
	<u>9,194</u>	<u>10,507</u>

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 January 2025 nor for the year ended 31 January 2024.

**OPERATION KINDLE LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JANUARY 2025**

**6. STAFF COSTS**

	2025	2024
	£	£
Wages and salaries	9,000	10,507
Social security costs	194	-
	9,194	10,507
	9,194	10,507

The average monthly number of employees during the year was as follows:

	2025	2024
Admin	1	1
	1	1
	1	1

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

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds
	£
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	68,056
	68,056
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Pastors Support	46,205
Mission Support	14,678
	14,961
Governance cost	14,961
	14,961
<b>Total</b>	75,844
<b>NET INCOME/(EXPENDITURE)</b>	(7,788)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	7,860
	7,860
<b>TOTAL FUNDS CARRIED FORWARD</b>	72

**OPERATION KINDLE LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JANUARY 2025**

**8. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
At 1 February 2024	1,480
Additions	599
	2,079
At 31 January 2025	2,079
<b>NET BOOK VALUE</b>	
At 31 January 2025	2,079
At 31 January 2024	1,480

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Trustee	5,375	6,175
	5,375	6,175

**10. MOVEMENT IN FUNDS**

	At 1.2.24 £	Net movement in funds £	At 31.1.25 £
<b>Unrestricted funds</b>			
General Fund	72	6,147	6,219
	72	6,147	6,219
<b>TOTAL FUNDS</b>	72	6,147	6,219

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Fund	113,619	(107,472)	6,147
	113,619	(107,472)	6,147
<b>TOTAL FUNDS</b>	113,619	(107,472)	6,147

**OPERATION KINDLE LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JANUARY 2025**

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.2.23 £	Net movement in funds £	At 31.1.24 £
<b>Unrestricted funds</b>			
General Fund	7,860	(7,788)	72
	<u>7,860</u>	<u>(7,788)</u>	<u>72</u>
<b>TOTAL FUNDS</b>	<u>7,860</u>	<u>(7,788)</u>	<u>72</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Fund	68,056	(75,844)	(7,788)
	<u>68,056</u>	<u>(75,844)</u>	<u>(7,788)</u>
<b>TOTAL FUNDS</b>	<u>68,056</u>	<u>(75,844)</u>	<u>(7,788)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.2.23 £	Net movement in funds £	At 31.1.25 £
<b>Unrestricted funds</b>			
General Fund	7,860	(1,641)	6,219
	<u>7,860</u>	<u>(1,641)</u>	<u>6,219</u>
<b>TOTAL FUNDS</b>	<u>7,860</u>	<u>(1,641)</u>	<u>6,219</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Fund	181,675	(183,316)	(1,641)
	<u>181,675</u>	<u>(183,316)</u>	<u>(1,641)</u>
<b>TOTAL FUNDS</b>	<u>181,675</u>	<u>(183,316)</u>	<u>(1,641)</u>

**OPERATION KINDLE LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JANUARY 2025**

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**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 January 2025.

**OPERATION KINDLE LTD**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 JANUARY 2025**

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	103,724	58,256
Support Leaders funding	9,895	9,800
	<u>113,619</u>	<u>68,056</u>
<b>Total incoming resources</b>	113,619	68,056
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Travelling expenses	24,459	3,336
Conference cost	22,464	46,205
Support & Donation	45,885	10,353
	<u>92,808</u>	<u>59,894</u>
<b>Support costs</b>		
<b>Management</b>		
Telephone	14	-
Advertising	105	991
	<u>119</u>	<u>991</u>
<b>Finance</b>		
Bank charges	314	240
<b>Governance costs</b>		
Trustees' salaries	9,000	10,507
Trustees' social security	194	-
Insurance	760	632
Telephone	204	60
Postage and stationery	748	252
Sundries	329	40
Accountancy	1,800	1,800
Computer cost	1,196	1,428
	<u>14,231</u>	<u>14,719</u>
<b>Total resources expended</b>	107,472	75,844
<b>Net income/(expenditure)</b>	<u>6,147</u>	<u>(7,788)</u>

This page does not form part of the statutory financial statements

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
OPERATION KINDLE LTD**

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**Independent examiner's report to the trustees of OPERATION KINDLE LTD ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 January 2025.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').


Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
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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.



Elias Dessai ACA

E Dessai & Co Limited  
Chartered Accountants  
Congress House Office 10  
4th Floor, 14 Lyon Road  
Harrow  
Middlesex  
HA1 2EN

2 June 2025

**OPERATION KINDLE LTD**

England & Wales - Charity number 1196107

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# Accounts

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# **| OPERATION | KINDLE**

Annual Trustees Report  
And  
Accounts  
1 February 2023 to 31 January 2024

Charity Registration Number: 1196107  
Company Registration Number: 12139940

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The Directors present their annual report and financial statements for the year ended 31 January 2024.

## Administrative Information

Charity Name:	Operation Kindle  <i>operating as</i>  SMRC: Serving a Multiplying and Resilient Church
Charity Registration No:	1196107
Company Registration No:	12139940
Principal Office:	4 <sup>th</sup> Floor Silverstream House, 45 Fitzroy Street, London W1T 6EB
Independent Examiner:	E Dessai & Co, Chartered Accountants Congress House Office 10, Suite 1, 4 <sup>th</sup> Floor 14 Lyon Road, Harrow Middlesex, HA1 2EN

The organisation is a charitable company limited by guarantee, incorporated on 5 August 2019 and registered as a charity on 11 October 2021. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

## Directors

Mehrshad Rasaei	Director and Chief Executive Officer
Lynne Burke	Chair
Habibullah Ahmadifa	Director
Rev Carol Canter	Director

## The purposes of the charity as set out in its governing document

The advancement of the religion of Christianity for the benefit of the public in the UK and in other countries through:

- the holding of worship services
- prayer meetings
- lectures
- conferences
- training events
- distributing films, audio and audio-visual materials and literature on the Christian religion

## How our activities delivered public benefit

+ **Conferences:** We invited participants who have been a part of the online Leadership Training modules in our conferences. This year 7 Formation and pastoral conferences in a neutral country were attended by Christians in UK and in MENA. 65 delegates received teaching, support, prayer and space to talk about their struggles. The conferences were structured around small, facilitated workshop and debate to allow all participants to enter into practical discussion. This year's topics were leadership / leaders' council/ discipleship and evangelism/ Bible study and theology used in widely in cultural contexts.

+ **Assisting distribution of Christian teaching aids / books / videos** to churches and individual Christians around the world. Operation Kindle is among the organisations who have committed to translating and publishing Christian material / videos, free of charge

+ **Providing regular pastoral care and leadership development for Christian leaders** in UK and abroad, on a 1:1 basis using video links to meet their needs. We worked in partnership with churches in the UK to develop an online Alpha for 11 leaders and discipleship course for 700 church leaders, emergent and mature leaders in the middle east.

+ **Providing regular pastoral care for Christian Leaders** One to one mentoring and pastoral support for 22 mature Christian Leaders.

+ **Christian Thought Centre.** An internet publication dedicated to Christian education, current thought, prayer, and discussions about living the Christian life. Over 8000 people used the website for resources.

+ **CBT Specialist Counselling Centre.** The psychotherapy team is made up of 6 qualified professionals dedicated to providing mental-health support to church leaders and members of the church who are struggling with life's challenges. 340 people benefitted from this service. We delivered our Trauma Focused course with people joining from 5 different countries. Also, we delivered many online training sessions in interaction analysis and personality psychology. The extensive library of documents translated from a variety of languages has been accessed by many people this year.

+ **Prayer** In times of persecution we have been instrumental in informing and leading prayers across the world. We have raised public awareness of situations in the Middle East, an online magazine and a leaflet to inform prayers for the persecuted church. We developed an application for daily prayer.

+ **Collaborative Working.** We work alongside large international Christian organisations to manage projects in the UK and in the Middle East on their behalf.

+ **Christian Leadership Conference.** We bring together leaders of Christian organisations from around the world to discuss current situations and trends to better support and empower one another.

## Principal Funding Sources

Christian organisations, ministries and evangelical churches provide funding for staff, equipment, materials, meetings, mentoring and conferences.

## Reserves Policy

The Directors minimise financial risk by monitoring income and costs, actively engaging with grant funders and limiting financial liabilities. The trustees aim to maintain a reserve of three months operating costs.

- To support the operations of the trust if income was to fall temporarily
- To enable a controlled rundown of activities if it became no longer feasible to continue the operations of the trust.

## Public benefit

The trustees confirm that they have paid due regard to the public benefit guidance published by the Charity Commission for England and Wales and that the charity is effectively doing what it was set up to do and is making a difference to its beneficiaries.

## Recruitment of Directors

The directors of the company are also charity trustees for the purposes of charity law. We are actively seeking to extend the Board.

## Risk Management

The Management Committee has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:

Signature	
Full name(s)	Lynne Marie Burke
Position (eg Secretary, Chair, etc)	Chair of Trustees
Date	2 November 2024

**REGISTERED COMPANY NUMBER: 12139940 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1196107**

REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2023  
FOR  
OPERATION KINDLE LTD

E Dessai & Co Limited  
Chartered Accountants  
Congress House Office 10  
4th Floor, 14 Lyon Road  
Harrow  
Middlesex  
HA1 2EN

OPERATION KINDLE LTD

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FOR THE YEAR ENDED 31 JANUARY 2023

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OPERATION KINDLE LTD  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JANUARY 2023

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 January 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).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

12139940 (England and Wales)

**Registered Charity number**

1196107

**Registered office**

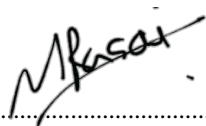
Silverstream House  
45 Fitzroy Street  
London  
W1T 6EB

**Trustees**

Reverend C P Canter  
H Ahmadifar  
M Rasaei  
Ms L M Burke

**Company Secretary**

Approved by order of the board of trustees on ..... 23/10/2023..... and signed on its behalf by:



.....  
M Rasaei - Trustee

OPERATION KINDLE LTD

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 JANUARY 2023

	Notes	2023 Unrestricted funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2	70,773	34,465
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	3		
Pastors Support		28,722	-
Mission Support			
Governance cost		6,730	19,112
		17,651	17,163
<b>Total</b>		53,103	36,275
<b>NET INCOME/(EXPENDITURE)</b>		17,670	(1,810)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		(9,810)	(8,000)
<b>TOTAL FUNDS CARRIED FORWARD</b>		7,860	(9,810)

The notes form part of these financial statements

OPERATION KINDLE LTD

BALANCE SHEET  
31 JANUARY 2023

	Notes	2023 Unrestricted funds £	2022 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		15,352	7,480
<b>CREDITORS</b>			
Amounts falling due within one year	8	(7,492)	(17,290)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		7,860	(9,810)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		7,860	(9,810)
<b>NET ASSETS/(LIABILITIES)</b>		7,860	(9,810)
<b>FUNDS</b>			
Unrestricted funds	10	7,860	(9,810)
<b>TOTAL FUNDS</b>		7,860	(9,810)

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2023.

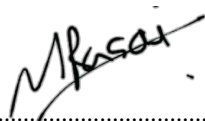
The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on .....23/10/2023..... and were signed on its behalf by:



.....  
M Rasaei - Trustee

OPERATION KINDLE LTD

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JANUARY 2023

---

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

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.

**Expenditure**

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.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. DONATIONS AND LEGACIES**

	2023	2022
	£	£
Donations	2,196	4,637
Support Leaders funding	68,577	29,828
	<u>70,773</u>	<u>34,465</u>

OPERATION KINDLE LTD

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JANUARY 2023

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 4) £	Totals £
Pastors Support	28,722	-	28,722
Mission Support			
Governance cost	5,795	935	6,730
	-	17,651	17,651
	34,517	18,586	53,103
	34,517	18,586	53,103

**4. SUPPORT COSTS**

	Management £	Finance £	Governance costs £	Totals £
Mission Support				
Governance cost	935	-	-	935
	-	299	17,352	17,651
	935	299	17,352	18,586
	935	299	17,352	18,586

**5. TRUSTEES' REMUNERATION AND BENEFITS**

	2023 £	2022 £
Trustees' salaries	9,492	7,500
	9,492	7,500

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 January 2023 nor for the year ended 31 January 2022.

**6. STAFF COSTS**

	2023 £	2022 £
Wages and salaries	9,492	7,500
	9,492	7,500
	9,492	7,500

The average monthly number of employees during the year was as follows:

	2023	2022
Admin	1	1
	1	1

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

OPERATION KINDLE LTD

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JANUARY 2023

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	34,465
	<u>          </u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Mission Support	
	19,112
Governance cost	
	17,163
	<u>          </u>
<b>Total</b>	<u>36,275</u>
<b>NET INCOME/(EXPENDITURE)</b>	(1,810)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	(8,000)
	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>(9,810)</u></u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Other loans (see note 9)	-	9,790
Trustee	7,492	7,500
	<u>          </u>	<u>          </u>
	<u>7,492</u>	<u>17,290</u>

**9. LOANS**

An analysis of the maturity of loans is given below:

	2023 £	2022 £
Amounts falling due within one year on demand:		
Other loans	-	9,790
	<u>          </u>	<u>          </u>

OPERATION KINDLE LTD

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JANUARY 2023

**10. MOVEMENT IN FUNDS**

	At 1.2.22 £	Net movement in funds £	At 31.1.23 £
<b>Unrestricted funds</b>			
General Fund	(9,810)	17,670	7,860
<b>TOTAL FUNDS</b>	<u>(9,810)</u>	<u>17,670</u>	<u>7,860</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Fund	70,773	(53,103)	17,670
<b>TOTAL FUNDS</b>	<u>70,773</u>	<u>(53,103)</u>	<u>17,670</u>

**Comparatives for movement in funds**

	At 1.2.21 £	Net movement in funds £	At 31.1.22 £
<b>Unrestricted funds</b>			
General Fund	(8,000)	(1,810)	(9,810)
<b>TOTAL FUNDS</b>	<u>(8,000)</u>	<u>(1,810)</u>	<u>(9,810)</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Fund	34,465	(36,275)	(1,810)
<b>TOTAL FUNDS</b>	<u>34,465</u>	<u>(36,275)</u>	<u>(1,810)</u>

OPERATION KINDLE LTD

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JANUARY 2023

**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.2.21 £	Net movement in funds £	At 31.1.23 £
<b>Unrestricted funds</b>			
General Fund	(8,000)	15,860	7,860
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>(8,000)</u>	<u>15,860</u>	<u>7,860</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Fund	105,238	(89,378)	15,860
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>105,238</u>	<u>(89,378)</u>	<u>15,860</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 January 2023.

OPERATION KINDLE LTD

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 JANUARY 2023

	2023	2022
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	2,196	4,637
Support Leaders funding	68,577	29,828
	<u>70,773</u>	<u>34,465</u>
<b>Total incoming resources</b>	70,773	34,465
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Rent,Rates and water	-	120
Travelling expenses	5,795	18,992
Conference cost	28,722	-
	<u>34,517</u>	<u>19,112</u>
<b>Support costs</b>		
<b>Management</b>		
Advertising	935	-
<b>Finance</b>		
Bank charges	299	243
<b>Governance costs</b>		
Trustees' salaries	9,492	7,500
Insurance	630	-
Telephone	23	310
Postage and stationery	811	961
Sundries	142	98
Accountancy	1,440	-
Computer cost	4,814	8,051
	<u>17,352</u>	<u>16,920</u>
Total resources expended	53,103	36,275
<b>Net income/(expenditure)</b>	<u><u>17,670</u></u>	<u><u>(1,810)</u></u>

This page does not form part of the statutory financial statements

**OPERATION KINDLE LTD**

England & Wales - Charity number 1196107

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# Accounts

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# **OPERATION KINDLE**

Annual Report  
1 February 2022 to 31 January 2023

Charity Registration Number: 1196107  
Company Registration Number: 12139940

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The Directors present their annual report and financial statements for the year ended 31 January 2023.

## Administrative Information

Charity Name: Operation Kindle

*operating as*

SMRC: Serving a Multiplying and Resilient Church

Charity Registration No: 1196107

Company Registration No: 12139940

Principal Office: 4<sup>th</sup> Floor  
Silverstream House,  
45 Fitzroy Street,  
London W1T 6EB

Independent Examiner: E Dessai & Co, Chartered Accountants  
Congress House  
Office 10, Suite 1, 4<sup>th</sup> Floor  
14 Lyon Road, Harrow  
Middlesex, HA1 2EN

The organisation is a charitable company limited by guarantee, incorporated on 5 August 2019 and registered as a charity on 11 October 2021. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

## Directors

Mehrshad Rasaei Director and Chief Executive Officer  
Lynne Burke Chair  
Habibullah Ahmadifa Director  
Rev Carol Canter Director

## The purposes of the charity as set out in its governing document

The advancement of the religion of Christianity for the benefit of the public in the UK and in other countries through:

- the holding of worship services
- prayer meetings
- lectures
- conferences
- training events
- distributing films, audio and audio-visual materials and literature on the Christian religion

## How our activities delivered public benefit

+ **Conferences:** We invited participants who have been a part of the online Leadership training modules to our conferences. **6** Formation and pastoral conferences attended by Christians in UK and in MENA held in neutral countries. **78** delegates received teaching, support, prayer and space to talk about their struggles. This year's topics were leadership / leaders' council, discipleship/evangelism/theology. We also held a leadership forum where organisation leaders working with the persecuted church around the world gathered in London .

+ **Assisting distribution of Christian teaching aids / books / videos** to churches and individual Christians around the world. Operation Kindle is among the organisations who have committed to translating and publishing Christian material / videos, free of charge. Over one hundred professional articles have been translated and made available online this year.

+ **Providing regular pastoral care and leadership development for Christian leaders** in UK and abroad, on a 1:1 basis using video links to meet their needs. We developed an Alpha online course for church leaders who will present Alpha in Middle East. We ran this twice, each with 10 leaders and each went on to deliver the course in their home towns. Discipleship, Bible Study and Leadership courses online each have 10-12 delegates.

+ **Providing regular pastoral care for Christian Leaders** One to one mentoring and pastoral support is provided by 22 experienced and mature Christian Leaders.

+ **Christian Thought Centre Magazine.** An internet publication dedicated to Christian education, current thought, prayer, and discussions about living the Christian life. Individual articles are viewed by 1000- 5000 people.

+ **CBT Specialist Counselling Centre.** The psychotherapy team is made up of qualified professionals dedicated to providing mental-health support to church leaders and emergent leaders struggling with life's challenges. This year we delivered our first and second Trauma focused course attended by 14 leaders from 5 different countries. We also had many online CBT training including Traction Analysis and Personality Psychology. The extensive library of documents in a variety of languages has been used by 1470 people this year

+ **Prayer** In times of persecution we have been instrumental in informing and leading prayers across the world. We also provide telephone and online prayer support 24:7.

+ **Social Media** We are active on Facebook, Instagram, Link. We have thousands of followers watching our posts and praying for our work.

## Principal Funding Sources

Christian organisations, ministries and evangelical churches provide funding for staff, equipment, materials, meetings, mentoring and conferences.

## Reserves Policy

The Directors minimise financial risk by monitoring income and costs, actively engaging with grant funders and limiting financial liabilities. The trustees aim to maintain a reserve of three months operating costs.

- To support the operations of the trust if income was to fall temporarily
- To enable a controlled rundown of activities if it became no longer feasible to continue the operations of the trust.

## Public benefit

The trustees confirm that they have paid due regard to the public benefit guidance published by the Charity Commission for England and Wales and that the charity is effectively doing what it was set up to do and is making a difference to its beneficiaries.

## Recruitment of Directors

The directors of the company are also charity trustees for the purposes of charity law. We are actively seeking to extend the Board.

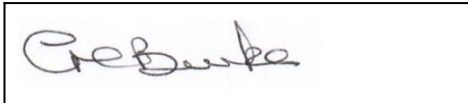
## Risk Management

The Management Committee has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature	
Full name(s)	Lynne Marie Burke
Position (eg Secretary, Chair, etc)	Chair of Trustees
Date	7 November 2023

## FINANCIAL STATEMENTS

PREPARED BY:

E Dessai & Co Limited  
Chartered Accountants  
Congress House  
Office 10 4th Floor  
14 Lyon Road  
Harrow  
Middlesex  
HA1 2EN

**REGISTERED COMPANY NUMBER: 12139940 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1196107**

REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2023  
FOR  
OPERATION KINDLE LTD

E Dessai & Co Limited  
Chartered Accountants  
Congress House Office  
10 4th Floor, 14 Lyon  
Road Harrow  
Middlesex  
HA1 2EN

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OPERATION KINDLE LTD

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JANUARY 2023

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 January 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).

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

## REFERENCE AND ADMINISTRATIVE DETAILS

### Registered Company number

12139940 (England and Wales)

### Registered Charity number

1196107

### Registered office

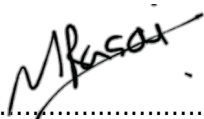
Silverstream  
House 45  
Fitzroy Street  
London  
W1T 6EB

### Trustees

Reverend C P  
Canter H Ahmadifar  
M Rasaei  
Ms L M Burke

### Company Secretary

Approved by order of the board of trustees on ..... 23/10/2023.....and signed on its behalf by:



.....  
M Rasaei - Trustee

OPERATION KINDLE LTD

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 JANUARY 2023

		2023 Unrestricted funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	70,773	34,465
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	3		
Pastors Support		28,722	-
Mission Support			
Governance cost		6,730	19,112
		17,651	17,163
<b>Total</b>		53,103	36,275
<b>NET INCOME/(EXPENDITURE)</b>		17,670	(1,810 )
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		(9,810 )	(8,000 )
<b>TOTAL FUNDS CARRIED FORWARD</b>		7,860	(9,810 )

The notes form part of these financial

OPERATION KINDLE LTD

BALANCE SHEET  
31 JANUARY 2023

	Notes	2023 Unrestricted funds £	2022 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		15,352	7,480
<b>CREDITORS</b>			
Amounts falling due within one year	8	(7,492 )	(17,290 )
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>7,860</u>	<u>(9,810 )</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		7,860	(9,810 )
<b>NET ASSETS/(LIABILITIES)</b>		<u>7,860</u>	<u>(9,810 )</u>
<b>FUNDS</b>	10		
Unrestricted funds		<u>7,860</u>	<u>(9,810 )</u>
<b>TOTAL FUNDS</b>		<u>7,860</u>	<u>(9,810 )</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2023.

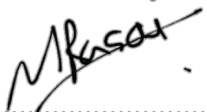
The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ..... 23/10/2023.....and were signed on its behalf by:

  
.....  
M Rasaei - Trustee

The notes form part of these financial

## 1. ACCOUNTING POLICIES

### Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### Income

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.

### Expenditure

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.

### Taxation

The charity is exempt from corporation tax on its charitable activities.

### 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## 2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	2,196	4,637
Support Leaders funding	68,577	29,828
	70,773	34,465
	70,773	34,465

OPERATION KINDLE LTD

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JANUARY 2023

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 4) £	Totals £
Pastors Support	28,722	-	28,722
Mission Support			
Governance cost	5,795	935	6,730
	-	17,651	17,651
	<u>34,517</u>	<u>18,586</u>	<u>53,103</u>

**4. SUPPORT COSTS**

	Management £	Finance £	Governance costs £	Totals £
Mission Support				
Governance cost	935	-	-	935
	-	299	17,352	17,651
	<u>935</u>	<u>299</u>	<u>17,352</u>	<u>18,586</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

	2023 £	2022 £
Trustees' salaries	9,492	7,500
	<u>9,492</u>	<u>7,500</u>

## Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2023 nor for the year ended 31 January 2022.

## 6. STAFF COSTS

	2023 £	2022 £
Wages and salaries	9,492	7,500
	<u>9,492</u>	<u>7,500</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Admin	1	1
	<u>1</u>	<u>1</u>

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

OPERATION KINDLE LTD

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JANUARY 2023

<b>7.</b>	<b>COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES</b>		Unrestricted funds £
	<b>INCOME AND ENDOWMENTS FROM</b>		
	Donations and legacies		34,465
	<b>EXPENDITURE ON</b>		
	<b>Charitable activities</b>		
	Mission Support		
	Governance cost		19,112
			17,163
	<b>Total</b>		36,275
	<b>NET INCOME/(EXPENDITURE)</b>		(1,810 )
	<b>RECONCILIATION OF FUNDS</b>		
	Total funds brought forward		(8,000 )
	<b>TOTAL FUNDS CARRIED FORWARD</b>		(9,810 )
<b>8.</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
		2023	2022
		£	£
	Other loans (see note 9)	-	9,790
	Trustee	7,492	7,500
		7,492	17,290
<b>9.</b>	<b>LOANS</b>		
	An analysis of the maturity of loans is given below:		
		2023	2022
		£	£
	Amounts falling due within one year on demand:		
	Other loans	-	9,790
		-	9,790

OPERATION KINDLE LTD

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JANUARY 2023

**10. MOVEMENT IN FUNDS**

	At 1.2.22 £	Net movement in funds £	At 31.1.23 £
<b>Unrestricted funds</b>			
General Fund	(9,810 )	17,670	7,860
<b>TOTAL FUNDS</b>	<u>(9,810 )</u>	<u>17,670</u>	<u>7,860</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Fund	70,773	(53,103 )	17,670
<b>TOTAL FUNDS</b>	<u>70,773</u>	<u>(53,103 )</u>	<u>17,670</u>

**Comparatives for movement in funds**

	At 1.2.21 £	Net movement in funds £	At 31.1.22 £
<b>Unrestricted funds</b>			
General Fund	(8,000 )	(1,810 )	(9,810 )
<b>TOTAL FUNDS</b>	<u>(8,000 )</u>	<u>(1,810 )</u>	<u>(9,810 )</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Fund	34,465	(36,275 )	(1,810 )
<b>TOTAL FUNDS</b>	<u>34,465</u>	<u>(36,275 )</u>	<u>(1,810 )</u>

OPERATION KINDLE LTD

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JANUARY 2023

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**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.2.21 £	Net movement in funds £	At 31.1.23 £
<b>Unrestricted funds</b>			
General Fund	(8,000 )	15,860	7,860
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>(8,000 )</u>	<u>15,860</u>	<u>7,860</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Fund	105,238	(89,378 )	15,860
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>105,238</u>	<u>(89,378 )</u>	<u>15,860</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 January 2023.

OPERATION KINDLE LTD

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JANUARY 2023

	2023	2022
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	2,196	4,637
Support Leaders funding	68,577	29,828
	70,773	34,465
<b>Total incoming resources</b>	70,773	34,465
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Rent,Rates and water	-	120
Travelling expenses	5,795	18,992
Conference cost	28,722	-
	34,517	19,112
<b>Support costs</b>		
<b>Management</b>		
Advertising	935	-
<b>Finance</b>		
Bank charges	299	243
<b>Governance costs</b>		
Trustees' salaries	9,492	7,500
Insurance	630	-
Telephone	23	310
Postage and stationery	811	961
Sundries	142	98
Accountancy	1,440	-
Computer cost	4,814	8,051
	17,352	16,920
Total resources expended	53,103	36,275
<b>Net income/(expenditure)</b>	17,670	(1,810 )
	17,670	(1,810 )

OPERATION KINDLE LTD

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JANUARY 2023  
This page does not form part of the statutory financial statements

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