

OPERATION KINDLE

Annual Report
1 February 2022 to 31 January 2023

Charity Registration Number: 1196107
Company Registration Number: 12139940

Table of Contents

ADMINISTRATIVE INFORMATION.....3

DIRECTORS.....3

THE PURPOSES OF THE CHARITY AS SET OUT IN ITS GOVERNING DOCUMENT
.....4

HOW OUR ACTIVITIES DELIVERED PUBLIC BENEFIT.....4

RESERVES POLICY.....5

PUBLIC BENEFIT.....5

RECRUITMENT OF DIRECTORS.....5

RISK MANAGEMENT.....5

DECLARATIONS.....5

FINANCIAL STATEMENTS.....6

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: 4th Floor
Silverstream House,
45 Fitzroy Street,
London W1T 6EB

Independent Examiner: E Dessai & Co, Chartered Accountants
Congress House
Office 10, Suite 1, 4th 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.

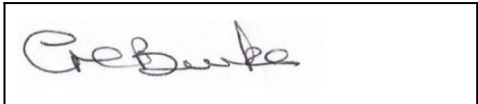
Risk Management

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

OPERATION KINDLE LTD
CONTENTS OF THE FINANCIAL
STATEMENTS FOR THE YEAR ENDED 31

	Page
<u>REPORT OF THE TRUSTEES</u>	<u>1</u>
<u>STATEMENT OF FINANCIAL ACTIVITIES</u>	<u>2</u>
<u>BALANCE SHEET</u>	<u>3</u>
<u>NOTES TO THE FINANCIAL STATEMENTS</u>	<u>4 TO 8</u>
<u>DETAILED STATEMENT OF FINANCIAL ACTIVITIES</u>	<u>9</u>

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

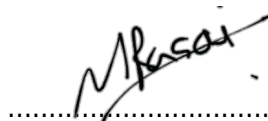
Silverstream
House 45
Fitzroy Street
London
W1T 6EB

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 £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	70,773	34,465
EXPENDITURE ON			
Charitable activities	3		
Pastors Support		28,722	-
Mission Support			
		6,730	19,112
Governance cost			
		17,651	17,163
Total		53,103	36,275
NET INCOME/(EXPENDITURE)		17,670	(1,810)
RECONCILIATION OF FUNDS			
Total funds brought forward		(9,810)	(8,000)
TOTAL FUNDS CARRIED FORWARD		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 £
CURRENT ASSETS			
Cash at bank		15,352	7,480
CREDITORS			
Amounts falling due within one year	8	(7,492)	(17,290)
NET CURRENT ASSETS/(LIABILITIES)		<u>7,860</u>	<u>(9,810)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>7,860</u>	<u>(9,810)</u>
NET ASSETS/(LIABILITIES)		<u><u>7,860</u></u>	<u><u>(9,810)</u></u>
FUNDS	10		
Unrestricted funds		<u>7,860</u>	<u>(9,810)</u>
TOTAL FUNDS		<u><u>7,860</u></u>	<u><u>(9,810)</u></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.

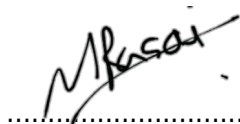
The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2023 in accordance with Section 476 of the Companies Act 2006.

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

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
	<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	<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	<u>9,492</u>	<u>7,500</u>
	<u>9,492</u>	<u>7,500</u>

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

	2023	2022
Admin	<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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	34,465
	<u> </u>
EXPENDITURE ON	
Charitable activities	
Mission Support	
	19,112
Governance cost	
	17,163
	<u> </u>
Total	36,275
	<u> </u>
NET INCOME/(EXPENDITURE)	(1,810)
	<u> </u>
RECONCILIATION OF FUNDS	
Total funds brought forward	(8,000)
	<u> </u>
TOTAL FUNDS CARRIED FORWARD	(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>
	7,492	17,290
	<u> </u>	<u> </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 £
Unrestricted funds			
General Fund	(9,810)	17,670	7,860
TOTAL FUNDS	<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 £
Unrestricted funds			
General Fund	70,773	(53,103)	17,670
TOTAL FUNDS	<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 £
Unrestricted funds			
General Fund	(8,000)	(1,810)	(9,810)
TOTAL FUNDS	<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 £
Unrestricted funds			
General Fund	34,465	(36,275)	(1,810)
TOTAL FUNDS	<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 £
Unrestricted funds			
General Fund	(8,000)	15,860	7,860
TOTAL FUNDS	<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 £
Unrestricted funds			
General Fund	105,238	(89,378)	15,860
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,196	4,637
Support Leaders funding	68,577	29,828
	<u>70,773</u>	<u>34,465</u>
Total incoming resources	70,773	34,465
EXPENDITURE		
Charitable activities		
Rent,Rates and water	-	120
Travelling expenses	5,795	18,992
Conference cost	28,722	-
	<u>34,517</u>	<u>19,112</u>
Support costs		
Management		
Advertising	935	-
Finance		
Bank charges	299	243
Governance costs		
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
Net income/(expenditure)	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
