

# **| 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.

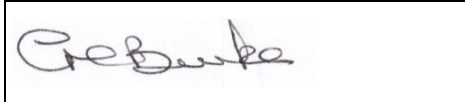
## Risk Management

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

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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 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**

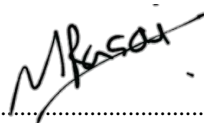
Silverstream House  
45 Fitzroy Street  
London  
W1T 6EB

**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			
		6,730	19,112
Governance cost			
		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

		2023 Unrestricted funds £	2022 Total funds £
<b>CURRENT ASSETS</b>	Notes		
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><u>7,860</u></u>	<u><u>(9,810)</u></u>
<b>FUNDS</b>	10		
Unrestricted funds		<u>7,860</u>	<u>(9,810)</u>
<b>TOTAL FUNDS</b>		<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.

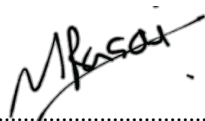
The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2023 in accordance with Section 476 of the Companies Act 2006.

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

The notes form part of these financial statements

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 £
<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>(9,810)</u>

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

	2023 £	2022 £
Other loans (see note 9)	-	9,790
Trustee	7,492	7,500
	<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