

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 th Floor Silverstream House, 45 Fitzroy Street, London W1T 6EB
Independent Examiner:	E Dessai & Co, Chartered Accountants Congress House Office 10, Suite 1, 4 th 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

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

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

The notes form part of these financial statements

OPERATION KINDLE LTD

BALANCE SHEET
31 JANUARY 2025

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

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	-
	<u>9,194</u>	<u>10,507</u>

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

	2025	2024
	1	1
Admin	<u>1</u>	<u>1</u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

OPERATION KINDLE LTD

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

8. TANGIBLE FIXED ASSETS

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

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trustee	<u>5,375</u>	<u>6,175</u>

10. MOVEMENT IN FUNDS

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

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

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

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 £
Unrestricted funds			
General Fund	7,860	(7,788)	72
TOTAL FUNDS	<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 £
Unrestricted funds			
General Fund	68,056	(75,844)	(7,788)
TOTAL FUNDS	<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 £
Unrestricted funds			
General Fund	7,860	(1,641)	6,219
TOTAL FUNDS	<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 £
Unrestricted funds			
General Fund	181,675	(183,316)	(1,641)
TOTAL FUNDS	<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

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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	103,724	58,256
Support Leaders funding	9,895	9,800
	<u>113,619</u>	<u>68,056</u>
Total incoming resources	113,619	68,056
EXPENDITURE		
Charitable activities		
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>
Support costs		
Management		
Telephone	14	-
Advertising	105	991
	<u>119</u>	<u>991</u>
Finance		
Bank charges	314	240
Governance costs		
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>
Total resources expended	107,472	75,844
Net income/(expenditure)	<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**

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

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Elias Dessai ACA

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Chartered Accountants
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2 June 2025