



Dayana, Guatemala

WE ARE FOREVER COMMITTED TO CHANGING  
THE WORLD, ONE SMILE AT A TIME



# OPERATION SMILE TRUSTEES' ANNUAL REPORT & ACCOUNTS 2023





Dayana, Guatemala

# TRUSTEES' ANNUAL REPORT & ACCOUNTS 2023







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*‘Now that I have  
received surgery, I can  
finally wear a lipstick.’*

Vailet, 14 year old from  
Malawi

# GIVING SMILES, SAVING LIVES

Operation Smile is a global charity specialising in expert cleft surgery and care.

**Supported by our generous donors, our dedicated staff, medical and student volunteers provide medical expertise, research and care, working alongside local governments and health systems all around the world.**

While one cleft surgery can transform a child's life in as little as 45 minutes, Operation Smile is committed to providing patients with health that lasts. We offer patients additional surgeries, dentistry, psychological services, speech therapy and other essential cleft treatments.

Our training and education programmes elevate local surgical standards and entire health systems, enabling our global network to bring safe surgery to more people, earlier in their lives.

**Vailet, Malawi**





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***‘I will tell other families about Operation Smile and say do not worry. Give your child to them because you can trust them completely.’***

Santosh, Monu’s father



**Monu, India**

# CHAIR'S WELCOME

## ***Dear Supporters and Friends,***

*As we reflect on another successful year, we are ever thankful for the dedication of our medical volunteers and local teams across the world. In the last twelve months, their continued commitment to our cause has brought life-changing surgery and comprehensive care to children and families all over the world. Saving lives and transforming futures forever.*

*Last year we entered our 40th year of bringing high-quality surgical care to patients with cleft conditions. We made an ambitious pledge to reach one million patients who need cleft care and other essential surgeries in our next decade. This commitment has sharpened our focus and ensures we continue to put our patients at the centre of everything we do. Through building and strengthening health care systems, and nurturing relationships with local partners and organisations, we are creating a global infrastructure that brings safe surgery and treatment to all children with cleft conditions.*

*This year our teams have once again combined their efforts to support our patients on every step of their journey, both before and after surgery. Vital services like speech therapy, nutritional support and*

*psychosocial care enable children and their families to really thrive. Not forgetting our community outreach teams who work tirelessly, travelling to remote areas, bringing hope to people with cleft conditions who would otherwise live in fear and isolation.*

*As well as finding and healing those with cleft conditions, we have continued to train and support local health care teams so they are armed with the skills and equipment needed to bring safe, equitable healthcare to all patients, including those with cleft conditions.*

*But, as always, we are mindful that our life-changing work is simply not possible without the kindness of our supporters. It is your compassion that fuels us, and makes our world a brighter, safer and kinder place. It is your generosity that means we can continue to give the lasting gift of health and happiness to many more children and their families.*

*We hope that this report illustrates just how much we have been able to achieve this year thanks to you, and on behalf of the Board of Trustees and all those whose lives you've touched this year, thank you.*



**Dr Maria Moore, BDS (Hons)**

Chair OSUK Board of Trustees





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***‘It’s extraordinary to witness the impact of Operation Smile. Not just on the children themselves, but their family members and all those around them. It’s amazing.’***

Dr Maria Moore,  
Chair OSUK Board of Trustees





Lilia, Mexico





# THE LIVES WE TOUCH, THE PEOPLE WE HEAL

Millions of children living with untreated cleft conditions have difficulties eating, breathing, speaking and being accepted by many of their peers and communities.

**In the UK, cleft conditions are operated on within the first three to six months of a child being born. However, in many countries medical resources are scarce and, even when available, the cost of surgery and after-care is out of reach for many families. That's where Operation Smile comes in, bringing new smiles and new lives to children and their families.**

## **Children suffer around the world**

It is estimated that every three minutes a child is born with a cleft lip or cleft palate. They may be unable to eat, speak, socialise or smile. In many cases, the medical care they need is not available or too far to reach.

## **Health that lasts**

While one cleft surgery can transform a child's life in as little as 45 minutes, Operation Smile is committed to providing patients with health that lasts by being there to offer them additional surgeries, nutrition support, dentistry, psychological services, speech therapy and other essential cleft care.

## **Our global family**

With more than 5,500 active medical volunteers from all around the world, Operation Smile is one of the world's largest volunteer-based non-profit organisations. Our global movement is made up of people from all walks of life who share our belief that anyone born with a cleft condition deserves safe surgery and comprehensive cleft care, regardless of where they live.

## **A vision towards sustainable health services**

We believe that safe, effective, well-timed surgery is a fundamental human right that should be accessible to all families. In many countries where we work, there aren't enough trained medical professionals to meet the growing need and backlog of cleft cases. That's why we prioritise training doctors, providing medical equipment and educating local medical professionals on the best surgical practices.



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*‘The beauty of it is when you find a patient, you see them very sad, looking so rejected, isolated. Then when you stay with them, you encourage them, and when surgery is done and you see a patient, a caregiver who was once sad, now they’re dancing, singing songs!’*

Clement Ofosuheneng, Patient Coordinator,  
Operation Smile Ghana.

## ABOUT OPERATION SMILE

Operation Smile is an international medical charity, founded in 1982. For more than four decades, we have provided free surgery and comprehensive care to children and young adults with cleft conditions across the world.





Lanto, Madagascar

## A global alliance

Operation Smile United Kingdom (OSUK) is part of the worldwide alliance of Operation Smile Inc (OSI) based in Virginia Beach, US. With 42 partners and foundations, we collaborate and fundraise so we can implement global strategies to address the issues of cleft and safe surgery throughout the world.

Our volunteer network is managed through this alliance with a robust process of credentialing our global pool of surgeons, anaesthetists, paediatricians, nurses, speech therapists, dentists, nutritionists, and other non-medical volunteers. We are proud that 54% of our credentialed volunteers are within the countries where we work. They organise local programmes for Operation Smile in addition to their everyday caseloads.

OSI manage our cleft care programmes globally through the programme and finance departments who work directly with our country partners. Our medical standards are managed by the Medical Oversight Committee, based in the US, and its team of Regional Medical Officers based in Africa, Latin America and Asia.

## Operation Smile United Kingdom

OSUK is a registered UK charity with objectives which include fundraising within the UK for our global cleft care, safe surgery and education programmes.

With an independent Board and Medical Subcommittee, we adhere to the UK legal framework which includes company and charity-specific laws and regulations.

Our Board of Trustees meets quarterly to review our finances, operations, medical programmes and risk register.

With the utmost respect for our donor interests, we select programmes to support and disburse funds for their execution through OSI. Our impact and programme reports are compiled with in-country staff and OSI programme and finance teams.

These are then reviewed by OSUK as part of our accountability process. We contribute to the global organisational direction by meeting with global colleagues on a regular basis.

With guidance from the OSUK Medical Subcommittee, we support the recruitment of medical volunteers by attracting a wide range of UK medical professionals, placing them on surgical programmes around the world. At the end of FY2023, we have over 95 active medical volunteers within the UK.

## Measuring our impact

Our reporting incorporates both quantitative and qualitative impact measurements to allow us to measure direct surgical and social impact.

We always report on direct surgical programme outcomes for patient numbers, screening and surgical outputs, number of surgical procedures performed by case, age and gender and the number of volunteers attending the surgical programme.

As results go beyond surgery, these outputs are also supported by qualitative reports around patients' lives. We don't have the resources to track every patient, but we follow selected individuals who will have been operated upon during a surgical programme.

We also report on other components such as our local partners' participation, how the medical programme has positively contributed to the country strategy and note challenges and successes of each surgical programme.

Our Medical Oversight Committee reviews all surgical outcomes and evaluates the quality of the surgeries performed. This is a key evaluation for us as we pride ourselves on following and improving our comprehensive Medical Global Standards – we will not compromise on this aspect of our work. Our Medical Oversight Committee continuously work with our global partners to bring them to this level.





**Dr Elliott Arko Boham from Ghana,  
providing surgery to a patient in Malawi**

# SAVING LIVES THROUGH STRATEGIC PARTNERSHIPS

## Training and education

We're proud that over 54% of our medical volunteers are healthcare professionals from the low-and middle-income countries we serve. A majority have received education and training from Operation Smile.

We're investing in strengthening healthcare systems and partnering with universities, charities and governments with one mission in mind: delivering safe surgery to people where it's needed most.

We have a long-standing partnership with the American Heart Association (AHA) through which we have provided training to thousands of healthcare providers globally. This includes: Basic Life Support, Paediatric Advanced Life

Support, Advanced Cardiac Life Support and Paediatric Emergency Assessment, Recognition and Stabilisation.

A combination of these training programmes is carried out in all the countries we work in to refresh or teach life-saving techniques and practises to our colleagues all over the world. AHA training is part of a safe surgery package of training interventions. Last year 2,721 trainees participated in an AHA course, and they are fully credentialed Operation Smile volunteers.

## Operation Smile signature initiatives

To celebrate Operation Smile's 40th anniversary, we have made a pledge

to increase access to care for 1 million patients, bringing safe, affordable cleft care and other essential surgeries to more children and adults, in some of the world's most hard-to-reach places.

To reach this ambitious objective, we have set up three signature initiatives.

## Women in Medicine

Women make up 70% of the health care work force but hold just 25% of leadership roles in health institutions. The Women in Medicine initiative will increase medical training, academic and leadership opportunities for female health care professionals through structured mentorship programmes across four regions of the world.





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***‘The child with a cleft condition took us back to the community, to show us the need and get us to pay attention to the health system.’***

Dr Bill Magee,  
Co-Founder

## The Champion Programme

The Operation Smile Champion Programme brings together medical experts from across the organisation to provide sustained training programmes in select countries where we work, developing the next generation of leaders.

## Transcending borders

In 2022, over 100 million people were displaced worldwide due to violence, conflict or human rights violations. We recognise that families in search of better lives face obstacles. In Latin America and in the Middle East and North Africa region, our programmes break down these barriers and promote access to health care for all.

## Cleft research

We’re currently conducting medical research to determine the causes of and find cures for cleft conditions. This project, known as the International Family Study, is led by our academic

partners at the University of Southern California and Children’s Hospital Los Angeles. The research uses genetic analysis, maternal and paternal questionnaires on environmental exposures and lifestyle habits. More than 15,000 individual saliva samples from a vast array of ethnicities and more than 7,000 families have been collected.

We believe this study grants us the opportunity to promote scientific research in heavily understudied populations to ultimately promote scientific discovery and methods for global health improvement.

## Year-round cleft care

Our patients’ need for care doesn’t stop when a surgical programme ends. That’s why we’ve partnered with local medical institutions, ministries of health and local organisations to establish 177 hospital partners and 34 care centers in 35 countries that provide year-round solutions for those who require more complex treatment than a single surgical programme can

provide. At these centres, patients receive free services including dentistry, orthodontics, speech therapy, nutritional counselling, psychosocial care, and cleft and orthognathic surgeries from our dedicated staff and volunteers.

Our long-term goal is to establish year-round centres in every country we work in. The multidisciplinary care we provide at our centres in Colombia and Morocco represents the standard of services we are working to make available to every patient.

## G4 Global Alliance

Operation Smile is a member of The Global Alliance for Surgical, Obstetric, Trauma and Anaesthesia Care (The G4 Alliance). The alliance exists to increase global political priority for surgical and anaesthesia care and to mobilise resources to help provide access to safe surgical care for patients in need. It is composed of more than 60 organisations united in advocating for the neglected surgical patient.

# Behind a smile...

## The journey to a brand new life



### 1. Diagnosis

In an ideal world, a baby born with a cleft will have corrective surgery before their first birthday. This prevents them from experiencing further health complications and the stigma of an untreated cleft condition.

Luciana's mother Nury, was so scared when her daughter's cleft was discovered during a prenatal ultrasound, she refused to acknowledge it was real. Thankfully, when Luciana was born, the family were immediately referred to the Operation Smile cleft centre in Bogotá.

### 2. Raising awareness – reducing stigma

Many patients live in remote areas – some have never seen a cleft before and often aren't aware that treatment is possible. So patient coordinators and community volunteers travel to remote areas to challenge misconceptions and register new patients for future surgical programmes.



### 3. Nutritional support

The moment a child is born with a cleft, proper nutrition is critical to their survival. Children with cleft conditions often struggle to feed, so our nutritionists support parents with feeding, educate families about nutrition and provide emergency therapeutic foods to tackle malnutrition.





**Every child's cleft care journey is different – but with the support of our medical volunteers and specialists, each path leads them to a happy, healthier future.**

Cleft surgery transforms lives, but for many children with cleft conditions, there's a complex package of care needed to make sure they're strong enough for surgery and recovery.

**Here are the steps along the journey to care taken by many of our patients.**



#### **4. Speech therapy and audiology**

Around half of children born with a cleft palate will need help with their speech. Before their first surgery, speech therapists help parents with feeding techniques and early language stimulation. A cleft palate can affect the middle ear too, so audiologists are also on hand to help with hearing problems.



#### **5. Child life therapy**

In many parts of the world people fear doctors and surgery because of misinformation and superstition. Parents are often anxious about their children's treatment. Child life therapists work with families to help them understand what will happen during treatment. They also use play therapy to help children feel more at ease.

#### **6. Cleft lip surgery**

Surgery to repair a cleft lip can take as little as 45 minutes. It's the long-awaited moment when a child gets their new smile. Although some patients will need further surgery and follow up care in the future, the joy of seeing a new smile for the first time is a memorable moment for everyone involved.

Luciana's mother Nury cried when she saw her daughter for the first time – they were tears of relief and happiness.



# COMPREHENSIVE CARE

## before and after surgery

### 7. Cleft palate surgery

Unlike a cleft lip, you can't tell if someone has a cleft palate just by looking at them – but this gap in the roof of the mouth can cause issues with eating, speaking and in some cases, breathing. It takes around two hours for a surgeon to repair a cleft palate, but the results last a lifetime, a vital step on a patient's journey towards a happier, healthier life.



### 6. Ongoing nutrition support

Pre-and post-surgery nutrition support is vital. Malnutrition contributes to the deaths of 3.1 million children under five each year – it's a significant problem for children with cleft conditions, because of problems they face with feeding. Children often need further nutrition support after cleft lip repair surgery to help them recover quickly and stay healthy and strong for future palate surgery and other procedures they may need.





Babies with cleft conditions are nine times more likely to die within their first year of life. It's a staggering figure that illustrates why comprehensive care is so vital, both before and beyond that first surgery.

From ongoing nutrition support, palate repair surgery and speech therapy, to dentistry and orthodontic care – **our medical volunteers and specialists walk alongside patients every step of their journey, no matter how long it takes.**



## 8. Speech therapy - giving children a voice

We often take for granted our ability to communicate and be understood by those around us. Children with cleft conditions - particularly those with a cleft palate - often struggle to form the sounds needed for speech. Palate surgery significantly reduces the need for speech therapy, but some children will need ongoing support with their speech even after their palate is repaired, so our volunteer speech and language therapists are on hand to help.

## 9. Dentistry

Children with cleft conditions face a number of significant oral health challenges, including missing teeth, extra teeth or malformed teeth. They also suffer from dental abnormalities such as poor bone support, a smaller-than-normal mouth, and deformations of the roots that hold the teeth in place. Dental cavities and gum disease are also issues faced by many Operation Smile patients, which is why dental surgeons play such an important role in the comprehensive care we provide.



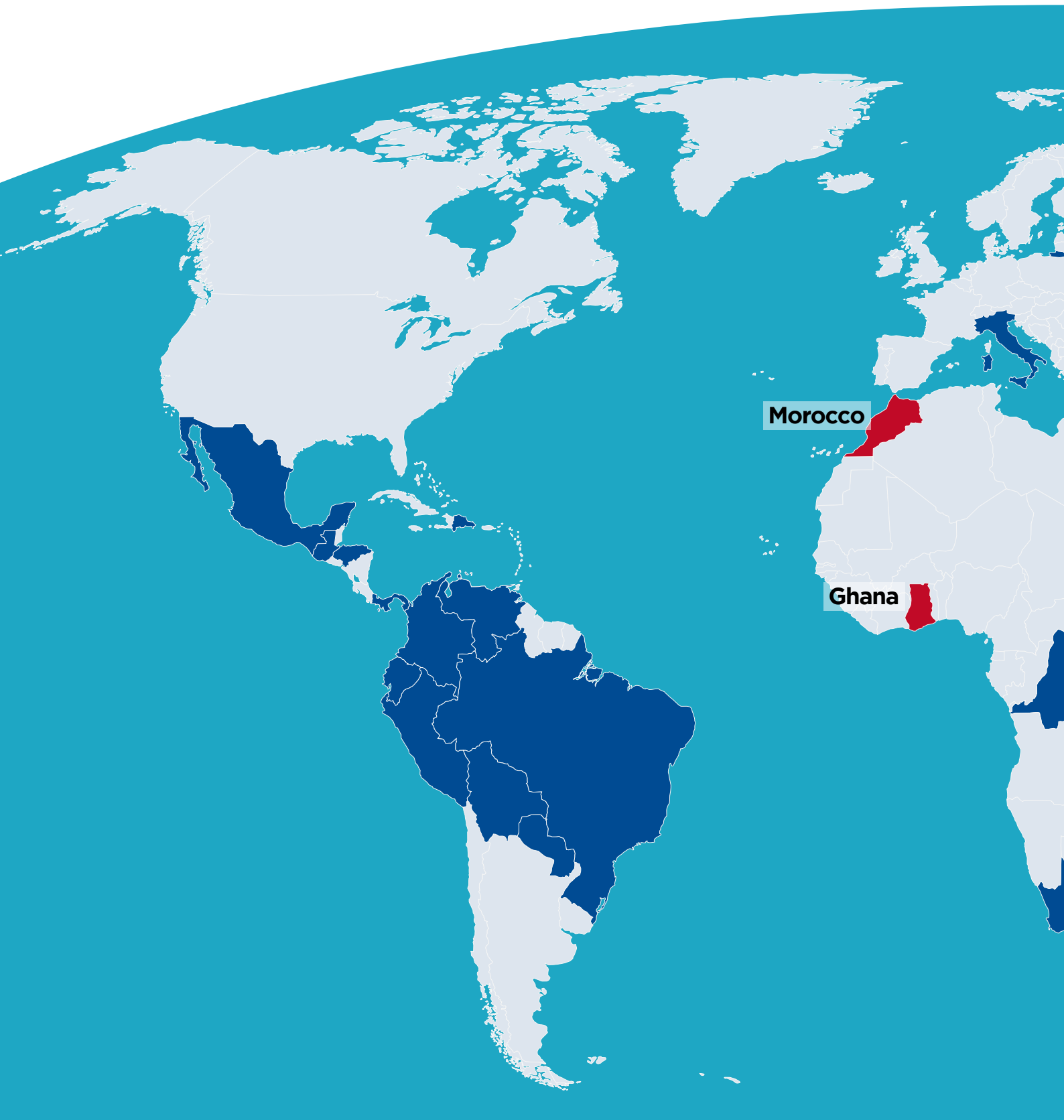
## 10. Orthodontics

Orthodontic treatment helps improve the alignment and appearance of the teeth and can include braces or other dental appliances. If the cleft has affected the gum and part of the jawbone where the teeth sit, then a child may also need bone graft surgery to bridge the gap in the gum before their adult teeth come through.



# WHERE WE WORK

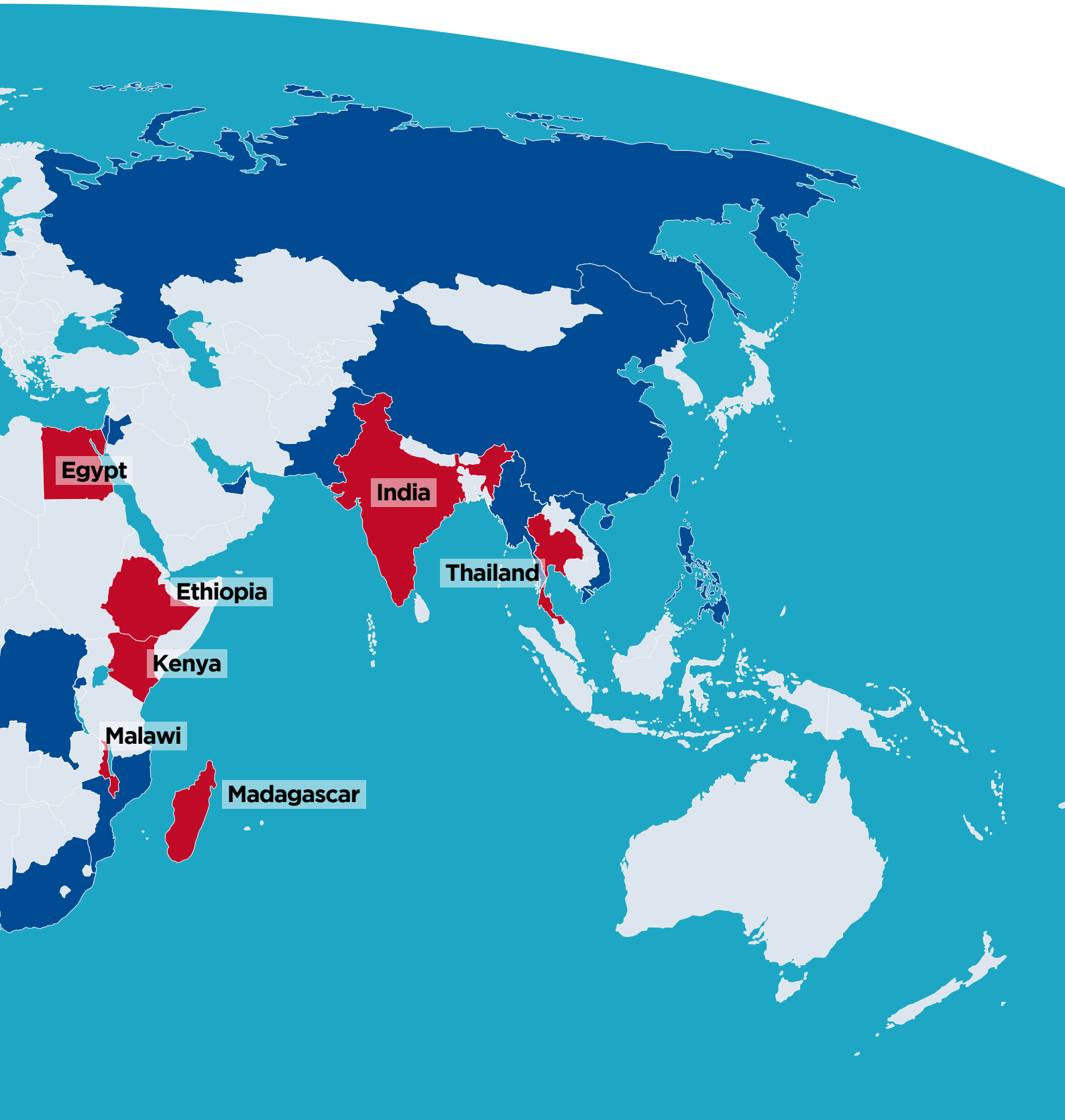
Our mission to deliver safe surgery to people, wherever it's needed most, drives us to expand our global reach and make a difference in the lives of more children and their families.







Operation Smile programmes are currently active in 35 countries. We have been a global leader in the delivery of high-quality surgical services in these low and middle-income countries for over 40 years.





# OSUK FOCUS COUNTRIES

During FY23 Operation Smile's clinical programmes have reached unprecedented heights - providing essential health services to a broader range of patients. This year was truly special as it marked forty years of the organisation. Surgical care was provided to 13,940 patients in thirty-three countries across a footprint of 177 hospitals. Comprehensive care services including oral health, speech therapy and nutrition were provided to 56,097 patients; 5,856 healthcare workers were trained, and 10 hospital investments were made.

**Operation Smile UK (OSUK), as part of Operation Smile's (OS's) global network of 42 partners and foundations, contributed to the global achievements by supporting OS's core programmes across 8 countries worldwide benefiting more than 3,000 patients and health professionals.**

During FY23, in line with OS's new programmatic strategies, OSUK's focus has been to reinforce the efficiency of its volunteer management processes, strengthening foundation teams' capacities and skills in monitoring

and evaluation and data analysis and promoting sustainable measures to ensure the countries we operate in are working towards self-sufficiency.

This has seen us continue to offer short term surgical programmes with the addition of local health facility partnerships to expand the methods through which we continue to offer surgical and comprehensive care to patients. While 54% of surgical procedures are still performed in our traditional short-term programmes, we are proud to report that

increasingly our care is delivered via hospital partnerships.

Traditional short term surgical programmes remain very important and will continue to serve as the basis for hands-on, clinical training and mentoring.

The majority of countries where OSUK operates being in Sub-Saharan Africa (SSA), OSUK has played a key role in the launching of the programmatic activities in Kenya and has continued to support countries like Malawi, Ghana and Madagascar thanks to the continuous





**Nasuma, India**

partnership with foundations such as the Kentown Wizard Foundation, the Zochonis Charitable Trust, Else Kroner Fresenius Stiftung and the UBS Optimus Foundation.

Clinical activity via the Operation Smile hub and spoke model, which aims to expand the reach of quality health care services from the bigger cities to under-resourced areas where most patients lack access to care, has been particularly successful in Madagascar, Rwanda and Ghana thanks to strong investments in equipment and infrastructure such as:

the renovation of the paediatric surgical ward at Centre Hospitalier Universitaire Joseph Ravoahangy Andrianavalona (CHU-JRA) Madagascar, which was completed in October 2022; the refurbishment of the Centre Hospitalier De Reference Regionale, Antsirabe (CHRR), which will be completed in October 2023.

Another focus of OSUK programmatic investments has been to support the Global Medical Education activities, in particular via the Champion Programme, launched in Ethiopia in April 2023.

Education and Training programmes appropriately remained at the core of the region's strategy, including; Cleft Surgery Training (CSTP), World Federation Societies of Anaesthesia (WFSA), COSECSA, CANECSA, specialty training programmes for surgeons, nurses, anaesthetists, and biomedical training. Sub-Saharan Africa provided training opportunities for 1,871 trainees and 87 Sub-Saharan Africa volunteers were deployed across all regions in support of clinical and educational programmes and to facilitate regional exchange programmes.





Purity, Kenya

# KENYA

**This year the Operation Smile Kenya team has made significant progress in developing a long-term plan to strengthen hospital-based partnerships and local resources in the country. Under the guidance of the new Country Manager, Dr Kinyanjui, the team have also credentialed one new maxillofacial surgeon and one new plastic surgeon.**

Operation Smile Kenya conducted a review of their volunteer portfolio to ensure there are qualified and adequate professionals to provide safe surgeries and to facilitate education programmes. Dr Kinyanjui has also engaged Kenyatta

National Hospital, our key partner hospital in the country for both surgery and training. This critical partnership has resulted in a significant increase of patients being sequenced into care from two to eight per month. The team have also worked to strengthen our nutritional capacity by facilitating procurement of nutrition supplements and equipment that are being distributed to partner hospitals.

Looking ahead, Operation Smile Kenya has identified and initiated the process of formalising a working relationship with six new partner hospitals across the

country, already successfully securing AIC Kijabe Mission Hospital as a new spoke hospital which will start surgeries in 2024. These new hospital partners will greatly impact our work as they are committed to, and experienced in, delivering high quality surgical care and they have strong ties within the local communities they serve. The partner hospitals are spread across different parts of the country, enabling Operation Smile to decentralise service delivery and reach more patients in need of our care.





**A scene from our Women in Medicine programme in Lilongwe, Malawi**

# MALAWI

**Operation Smile continues to create a Cleft-Free Malawi by providing surgical care to all children and adults living with untreated cleft conditions in the country. Through this work, Operation Smile Malawi will increase Malawi's overall surgical capacity to benefit all children born with a cleft condition in the country and is providing accessible year-round comprehensive cleft care services through hospital partnerships at Kamuzu Central Hospital and Queen Elizabeth Central Hospital.**

This year, 459 cleft surgeries were provided which is a 31.8% increase compared to last year. This was attained through three short term surgical programmes and our hospital partnerships. Operation Smile Malawi was also privileged to conduct the third Women in Medicine Education and Leadership conference in Lilongwe on 9th September 2022 under the theme: The Rise of Women in Global Health. This was preceded by an all-women, five day surgical programme at Kamuzu Central Hospital.

During this year, Operation Smile Malawi managed a one-year placement of Dr Daniel Abate, a cleft surgeon from Ethiopia and a three-month placement for Dr Jonathan Dean, an anaesthetist from the United Kingdom. Both volunteers were placed at Queen Elizabeth Central Hospital as part of our work in capacity building and health systems strengthening.





**Patient ambassador Kofi during a surgical programme at Korle Bu Teaching Hospital, Ghana**

# GHANA

**More than 200 patients are treated every year in Ghana thanks to Operation Smile Ghana's strengthened hub and spoke capacity. The Cleft Surgery Training Programme has enrolled two plastic surgeons, with one other having graduated last year. This year, two surgeons from our spoke hospitals are also undertaking training at our hub, Korle Bu Teaching Hospital in Accra.**

Over the past year the Operation Smile Ghana team conducted an awareness campaign targeting community health workers and midwives in all health facilities in the Eastern Region of the country, resulting in 611 community health workers being trained.

In Ghana malnutrition rates remain unacceptably high - more than one in five children is considered chronically undernourished. Operation Smile

Ghana's work is aimed at reducing malnutrition as a barrier to surgery and our efforts include feeding curricula, providing nutritional supplements to patients, community outreach and empowerment, and health and nutrition-based workshops to ensure mother and child are healthy and thriving. This year these nutrition workshops have been further decentralised in three additional locations, Cape Coast, Koforidua and Ho.





Lanto, Madagascar

# MADAGASCAR

**Operation Smile has been working in Madagascar since 2007, providing safe and high-quality treatment for children affected by cleft conditions. Since then, our organisation has delivered surgeries to nearly 4,000 patients and conducted 28 surgical programmes.**

This year, our work in Madagascar has reached the mid-way point of a five-year strategy. The ultimate goal is for safe surgical care to be provided at two major hospitals, CHUJRA and CHRR, following investment in infrastructure, equipment, and hands-on training. The renovation of the paediatric surgical ward at CHUJRA was completed in Autumn 2022, renovations began at CHRR and will be completed by Autumn 2023. This year, there were four surgical programmes conducted in August 2022, September 2022, March 2023 and April 2023. The March 2023 programme spanned a three-week period and focused on education and lecture days for all cleft specialties.





**Dr Per Hall during a training session in Jimma, Ethiopia**

# ETHIOPIA

**Since 2005, Operation Smile has provided health screening and surgical care to 7,000 people in Ethiopia. In 2012, we established a partnership with Jimma University Specialized Hospital, which has allowed us to train over 100 Ethiopian medical providers across various specialties, including anesthesiology, nursing and surgery.**

Our global hub and spoke model aims to expand the reach of quality health care services from the bigger cities to under-resourced areas where most patients lack access to care. In Ethiopia, Jimma University Medical Center (JUMC) serves as a hub, and this year provided surgery for 522 patients. Operation Smile is working to develop our spokes in the country, currently partnering with Mizan Hospital, St. Paul Hospital, Adama Hospital and Bahir Dar Hospital.

This year representatives from the UK attended the launch of Operation Smile's Champion Programme in Ethiopia. They provided didactic and hands-on training for the local surgeons focusing on primary cleft cases. The programme included over 30 international volunteers and Operation Smile staff and over 50 local volunteers. Throughout the week of activities, 39 patients were screened and 20 received surgery.





**Dr Abdelraouf Sayed providing medical evaluation to a patient**

## EGYPT

**In Egypt, it is estimated that currently over 14,000 children between the ages of one and four are affected by cleft conditions, most of whom live beyond the reach of any hospital care. Nearly 30% of the population live below the poverty line, meaning many of our patients with cleft conditions face major barriers to receiving the care they need.**

Operation Smile has been working in Egypt since 2005, providing safe and comprehensive care for children born with cleft conditions. Since then, we have provided over 4,700 patients with cleft surgery and comprehensive cleft care. In Egypt, Operation Smile has long-standing partnerships with Assiut University, Sphinx University and Aswan University and this year we have opened a new care centre in Cairo. At the centre, along with surgeries, patients will receive dental and nutritional support and local health workers will be able to attend training.

# OUR GLOBAL ACHIEVEMENTS

Mercy, before surgery



**199**

short-term surgical & dental programmes



**13,940**

patients who received surgical care



**56,097**

patients who received comprehensive care services



**35**

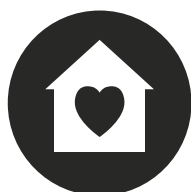
countries with programmes





**177**

hospital  
partnerships



**33**

care centres



**5,856**

healthcare  
workers trained



**46%**

of surgical procedures  
provided via hospital  
partnerships



**2,000+**

medical volunteers  
deployed in  
programmes



**5,500+**

global medical  
volunteers



# THANK YOU

Our life-changing work is made possible by our partners, supporters and volunteers. Operation Smile is extremely grateful that our valued Corporate, and Trust and Foundation partners have continued to provide essential support to our patients and their families. Many thanks to each of our donors and to their employees for this inspiring commitment.

## **Generous Individuals, Charitable Trusts and Foundations**

Children's Health and Development in Kenya (CHADIK)  
Diana Edgson Wright Charitable Trust  
Else Kroner Fresenius Stiftung  
J Van Mars Foundation  
Les Creux Trust  
The Cobalt Trust  
The Kentown Wizard Foundation  
The Mackintosh Foundation  
Nelsons Trust  
Rooney Family Foundation  
R U B White Charitable Trust  
UBS Optimus Foundation  
The Zochonis Charitable Trust

## **Corporate Partners**

Acquisition Aesthetics  
Align Technology

Beacon Search  
The AS Watson Group  
CarTakeBack  
EMEA Recruitment  
Empire Care Ltd  
Envisage Dental  
Esho Clinic  
Expert Recruits  
ICI Paris XL  
Johnson & Johnson  
Mediterranean Shipping Company  
MiSmile Network  
Molnlycke Healthcare  
Overview Forex  
Pest UK  
The Perfume Shop  
Savers  
Secret Aesthetics  
Stryker  
Superdrug





**Aaron, Honduras**

# FUNDRAISING STATEMENT

Thanks to the kindness and generosity of our diverse supporters, we have achieved an income of £7.5M. Our expenditure was £3.5M on raising funds and £4.3M on charitable activities giving us a net position of (£348K) in financial year 2023. The Board of Trustees made a strategic decision to have a deficit in order to spend down on cash accumulated on the balance sheet during the COVID-19 pandemic. This represents a decrease of 132% on the previous year.

**At Operation Smile, we hold ourselves accountable to the trust our supporters place in our work. We are committed to being the best steward of the gifts we receive, directing funds to programmes that bring the highest standards of care to people living with cleft and other facial and dental conditions, investing in strengthening the health systems of the countries where we work so that future generations of children will be taken care of, and engaging in research that will allow us to work better and more efficiently to achieve our vision of a future where health and dignity are improved through safe surgery.**

Most importantly, we pride ourselves on following the highest standards of accountability, effectiveness and efficiency. Our codes of conduct set out a global standard for all Operation Smile offices to comply with and are bolstered by our adherence to local regulations and best practices in the UK.

When connecting with our patients to understand the impact of the care they received, we use their authentic voices to portray their stories, preserving their dignity. These stories are used for fundraising and marketing purposes, to connect our supporters in the UK with the children they help. With almost 40 years of experience, we have strict guidelines and policies, including a global policy for child protection, that is implemented across all our offices. This policy is reviewed annually.

Our supporter base comprises individuals, schools, companies, and trusts and foundations. We engage with this supporter base through direct marketing (direct mail, email, press inserts and ads, television advertising, online advertising) or via direct contact with one of the employees on our fundraising team.

OSUK's fundraising approach is primarily through consented and/or legitimate interest or solicitations. OSUK has voluntarily signed up to the Fundraising Regulator and Information Commissioner's Office (ICO) code of conduct which covers fundraising practices and the use of donor data respectively. As a member of the Fundraising Regulator, we hold ourselves accountable to our donors and have the utmost respect for our donor base. We work to remain compliant to the General Data Protection Regulations (GDPR) and Data Protection Act 2018. The Director of Operations is the first point of contact for any queries or complaints made via the above regulators. Any complaints will be communicated to the Executive Director who will then update the Board of Trustees regarding the current status of the complaint with the complainant and/or regulator.

People carrying out fundraising activities on our behalf are provided with a fundraising pack, which stipulates their responsibilities and liabilities. There is an ongoing stewardship and reporting process in place for accountability. Agents working on our behalf are contracted and provided with guidance, through training, for reporting complaints to Operation Smile. Some subscribe to the Institute of Fundraising, DM Associations and Telephone Preference Service Assured.

With regards to PCI compliance our agents are requested to submit on an annual basis confirmation of their security status/vulnerability reports if any. For the last financial year, Operation Smile has not received any complaints via either of the above regulators.







**Shine, Ghana**





# LOOKING AHEAD

As a fundraising office for Operation Smile Inc, our overarching goal is to grow our net income for disbursement to our life-changing programmes. Our focus for 2023-2024 therefore remains consistent with last year's goals.

## To support

Operation Smile's global cleft and safe surgery programme initiatives

## To maintain and expand

our programme support in Africa, Asia and Central America

## To grow

both our unrestricted and restricted income to support the above



**Patients waiting for surgery  
in a surgical programme in  
Tegucigalpa, Honduras**



### **To provide**

excellent comprehensive care and service delivery through our medical and non-medical volunteers

### **To raise**

our national profile through use of mixed communication channels and donor-centric communications



# BOARD OF TRUSTEES

Operation Smile's leadership team helps to ensure we make the most efficient use of our precious resources. Our Board of Trustees and Medical Sub-Committee work diligently to ensure our patients receive the highest quality cleft care and that we're able to achieve our ambitious goal to reach 1 million patients in our next decade. To learn more about our leadership, please visit: [www.operationsmile.org.uk/leadership](http://www.operationsmile.org.uk/leadership)

DR MARIA MOORE - **Chair**



ANDREW BRUCE



DR BILL MAGEE



DR PHIL MCDONALD



CHRIS PINNINGTON





# UK MEDICAL SUBCOMMITTEE

Our medical subcommittee sets the standards for recruiting and credentialing medical volunteers within the UK. They provide oversight and guidance for Operation Smile United Kingdom supported programmes to the Board and senior leadership.

## Members

The medical subcommittee is comprised of experts in their fields, who attend surgical programmes regularly and are in contact with fellow Operation Smile volunteers.

**DR PHIL MCDONALD -  
MB ChB, FRCA (UK)**



**DR ANNEMIEKE MIEDEMA**



Resigned May 2023

**JACKIE MATTHEWS**



**MR PER HALL FRCS (PLAST)**



Resigned May 2023

**WG CDR ANKUR PANDYA**







**Mohamed, before surgery**

## REFERENCE AND ADMINISTRATION

**Registered Charity Name:**  
**Operation Smile United Kingdom**

**Charity Registration Number:** 1091316

**Company Registration Number:** 04317039

**Registered Address:** Unit A, Genoa House,  
Juniper Drive, London SW18 1FY

For more information about the charity,  
please visit: [www.operationsmile.org.uk](http://www.operationsmile.org.uk)

**BOARD OF TRUSTEES:**

**Dr Maria Moore, BDS (Hons)**

Chair – Board of Trustees

**Dr William Magee, Jr, DDS, MD**

Co Founder and CEO  
of Operation Smile Inc

**Andrew John Bruce, BSc, MBA**

Chair – Finance & Audit  
Subcommittee, Board Member

**Dr Philip McDonald, MBChB, FRCA**

Chair – Medical Subcommittee  
and UK Medical Director

**Christopher Pinnington, BA**

Board Member

**ED & COMPANY SECRETARY**

**Margaret (Mairéad) O’Callaghan AB**





Mohamed, after surgery

## SUBCOMMITTEES, AMBASSADORS, BANKERS, AND PRINCIPAL ADVISORS

### KEY MANAGEMENT PERSONNEL:

**Margaret (Mairéad) O'Callaghan AB**  
Executive Director

**Jean Leigh FCIS (FCG)**  
Chief Finance & Operating Officer  
(Resigned April 2023)

**Carol Clairmont**  
Director of Finance  
(Appointed March 2023)

### BANKERS AND ADVISERS:

**CAF Bank Limited**  
25 Kings Hill Avenue, Kings Hill,  
West Malling, Kent, ME19 4JQ

**Barclays Bank Plc**  
Leicester, LE7 2BB

**Virgin Money**  
Jubilee House, Gosforth,  
Newcastle upon Tyne, NE3 4PL

### AUDITORS:

**Moore Kingston Smith LLP**  
Chartered Accountants,  
9 Appold Street  
London EC2A 2AP

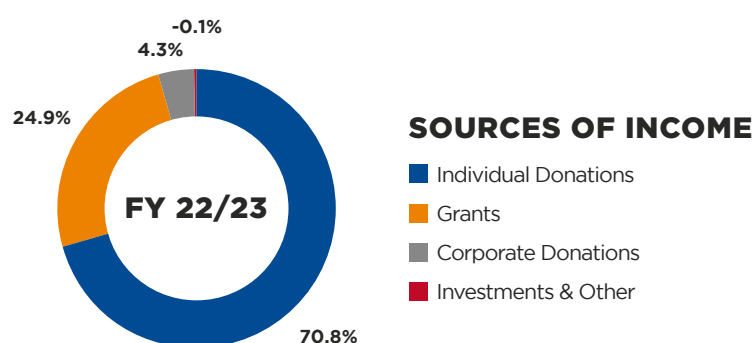
### SOLICITORS:

**Russell Cooke Solicitors**  
2 Putney Hill, London, SW15 6AB

# FINANCIAL OVERVIEW

## FINANCIAL YEAR 2022-2023

In 2023 Operation Smile United Kingdom generated a total income of £7.5M (2022: £6.7M) including gifts in kind of £181K (2022: £120K), investment income of £19K and a loss on foreign currency of £25K (2022: £Nil). Total expenditure for the year was £7.8M (2022: £5.9M).



**With thanks to our dedicated and newly acquired donors, despite the financial downturn, Operation Smile United Kingdom saw an increase in its income. This resulted in an increase in the proportion of charitable activities to total income year on year, making use of reserves held whilst feeling comfortable in meeting our ongoing costs. Our medical volunteers have done us proud as they continued to give so much of their time, and we are grateful to all.**

In FY22/23 for every £1 raised £0.93 (2022: £0.84) was spent on our charitable aims (with an additional investment of £0.05 from reserves), £0.06 on support costs (2022: £0.03) and £0.01 (2022: £0.04) on property and property management.

Reserves were reduced to invest in charitable aims compared with FY21/22, where for every £1 raised £0.12 was retained as surplus to reserves.

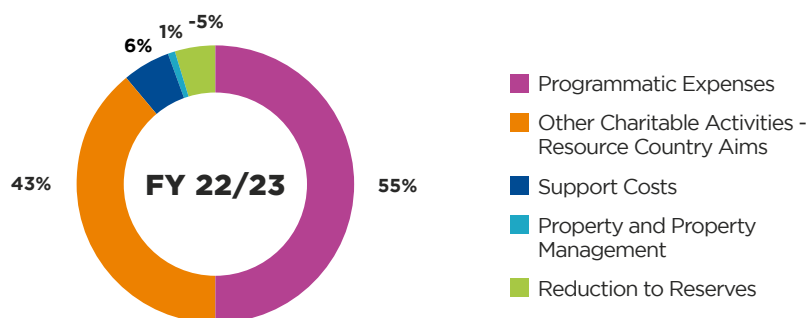






Portia, Ghana

## USE OF FUNDS



### Income

There was an 11% (2022: 9%) increase in total income when compared to last year's income level. We are very grateful for this sustained income growth, particularly in such difficult economic circumstances. Direct marketing income fell slightly by 1% in 2023 as a result of the downturn in the economy. We will continue to invest in fundraising with the aim of increasing our income over the next three years. Partnerships and Programmes income increased by 40% as a result of cultivating existing relationships and acquisition of new partnerships.

### Expenditure

Total expenditure for the year increased by 32% (2022: 11%) with the greater proportion of the increase relating to charitable activities expenditure, 62% increase compared with 2022 costs. In support of the goal to increase access to care for 1 million patients, our strategy for the year was to increase our spend on charitable activities by reducing our reserves.

### Net Income Generated

Net income generated during the year showed a planned deficit of (£348K) (2022: £819K). The decision was made to incur a planned deficit of (£348K) and increase our spend on charitable activities by making use of our reserves. In taking this decision, we

remain confident that in challenging times we will still be able to meet our objectives of continuing with cleft care until we recover financially.

### Balance Sheet

As at 30 June 2023, total net assets were £3.4M (2022: £3.8M). Cash held was £3.2M (2022: £3.7M). Restricted fund balance included was £32K (2022: 109K)

### Reserves Policy

The trustees have determined an appropriate level of reserves to be six months of projected operating costs – which in FY22/23 was budgeted to be £783K. This liquidity-based approach allows the charity to maintain sufficient funds to enable it to continue its work during any adverse fundraising periods. At 30th June 2023, the free reserves of the charity amounted to £3.2M (2022: £3.6M). Free reserves represent the total assets available for use to the charity less restricted and designated funds, and fixed assets. The trustees acknowledge the increase in cash liquidity over and above its six-month liquidity level and continues to monitor this and noting opportunities to increase spend on charitable activities as the challenging economic climate continues. Revision will be made as applicable with the aim of minimizing volatility in cleft service delivery.



# GOVERNANCE AND STATEMENT OF TRUSTEES' RESPONSIBILITIES



**Rishab and her mother, India**



## Governance

Operation Smile United Kingdom is a registered charity with the Charity Commission and Companies House in England and Wales; charity registration no: 1091316 and company registration no: 4317039. It is a charitable company limited by guarantee.

Under charity law, trustees have legal duties and responsibilities and under company law the Board act as company directors of the charity.

Operation Smile United Kingdom works collaboratively and in partnership with Operation Smile Inc in the United States. They are separately registered organisations with different management teams and Boards of Trustees.

The Board reviewed its organisation and workings in the year with regard to the Charity Code of Governance and its Terms of Reference (ToR). This makes clear the responsibilities of the Board and where there are clearly delegated authorities to act on behalf of the Board. The delegated authorities are discharged through the subcommittees, the Executive Director (ED) and the Director of Finance. The Charity Code of Governance and the ToR are reviewed periodically regarding fit for purpose and changing circumstances.

## Governing Document

OSUK is governed by its Memorandum and Articles of Association. The Memorandum and Articles of Association restrict the liability of members on winding up to £1. In the case of a winding up, none of the accumulated funds are distributable to the members but shall be given or transferred to Operation Smile Inc for its charitable purposes or charities with similar objects as OSUK. Under the powers within its Articles of Association, the trustees delegate the day to day management responsibilities of the charity to the Executive Director. She is accountable to the Trustees and is guided by approved business plans, budgets, policies and supporting procedures.

## Appointment and Retirement of Trustees

Potential OSUK trustee candidates are nominated at a trustee's meeting by a serving member of the Board. If the trustees present agree to pursue the proposed nomination, the candidate is asked to meet with at least two active trustees to discuss the activities and

goals of the charity. Following these meetings, the serving trustees report back to the Board. If the consensus is to move forward with the nomination, the nominee is formally appointed as an active trustee on the Board. Relevant checks are made and supporting documentations to the appointment are requested and filed. Trustees are appointed for a rolling three-year term; re-appointment is possible and should be proposed at the first board meeting of the year in which the term expires.

## Trustee Induction and Training

New trustees undergo an induction where they are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the decision-making process, the business plan and financial performance of the charity, and the charity's programmatic goals and strategy. Following this, new trustees get the opportunity to meet OSUK staff members. The new trustee's induction concludes with a meeting with the Executive Director to discuss feedback and any other queries/questions.

Ongoing development and training is addressed through making available opportunities for external training. Trustees can request to attend any of these training courses at any time.

## Subcommittees

The Medical Subcommittee meets annually with ad hoc communication as required throughout the year, reporting to the Board as required. Minutes are circulated to the Board.

The Finance and Audit (F&A) Subcommittee meets at least three times a year but primarily before any scheduled board meeting to review the finances and related policies and make recommendations to the Board for approval. Minutes are circulated to the Board.

## Remuneration of all Staff

The governing principles of Operation Smile United Kingdom's remuneration policy is to ensure the delivery of OSUK's objectives by attracting and retaining a motivated workforce with the skills and expertise necessary for organisational effectiveness.

OSUK takes every step possible to ensure that remuneration should be equitable and coherent across the organisation. It accepts the need to balance pay levels and pay increases

appropriately within the context of our charitable purposes but also believe salaries must be realistic.

In relation to deciding remuneration for OSUK's senior executives, Operation Smile United Kingdom considers the potential impact of remuneration levels and structures of senior executives on the wider OSUK workforce. The employment offer made to senior employees considers pay as one part of a package that also includes personal development, personal fulfilment and association with the public benefit delivered. It also recognises that it is, on occasion, possible to attract senior executives at a discount to public sector or private sector market rates.

Remuneration for the year ended 30th June 2023 was comprised of salary and pension contributions. There are no other pecuniary benefits for senior or other staff at Operation Smile United Kingdom.

## Risk Management

A record of all risks is maintained in the risk register.

The Finance and Audit Subcommittee reviews the risk register at least once a year and takes appropriate action to mitigate or reduce the risk to OSUK. It is not deemed necessary at the present time for more frequent reviews as there are adequate policies and procedures in place to minimise adverse effect of risks envisaged. The ED has the responsibility to bring any new or increased risk to the attention of the Board at any time. Any threats are reported to the chair and/or the responsible Board member based on materiality as defined by the Board from time to time and to the wider Board at Board meetings.

As part of its annual review, the Board discusses recommendations from the F&A Subcommittee and ratifies recommendations as they see fit, noting any major risks to the organisation. The Board is satisfied that OSUK's current systems and procedures are sufficient to manage the likelihood and impact of assessed risks.

Charity & financial regulatory compliance and law remain a priority for the charity with required policies and procedures regularly under review. In line with this, data protection and cyber security are reviewed with staff regularly and staff are reminded of the need for confidentiality and compliance with general data protection regulation and data security.

### Code of Practice and Vulnerable Persons Policy

OSUK has in place a code of practice and vulnerable persons policy to oversee its interactions with the public whilst fundraising and during service delivery. There is a reporting procedure in place and operationally OSUK has noted the Charity Commission whistle-blowing hotline.

### Trustees' Responsibility in Relation to the Financial Statements

The trustees who are also directors of OSUK for the purposes of company law are responsible for preparing the Trustees' Annual Report, and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice/UK GAAP).

Company law requires the trustees to prepare the financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company, and of its income and expenditure for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently.
- Observe the methods and principles in the Charities Statement of Recommended Practice on Accounting and Reporting (SORP).
- Make judgments and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards, including FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose, with reasonable accuracy at any time, the financial position of the charitable company and enable them to ensure that the financial statements comply with Companies Act 2006. They are also

responsible for safeguarding the assets of the charitable company and hence take reasonable steps for the prevention and detection of fraud and other irregularities.

None of the trustees have any beneficial interest in any contract to which the charity was party during the year.

### Trustees' Indemnity Insurance

As permitted by the Memorandum and Articles of Association, the Trustees have the benefit at a cost of £1,125 (2022: £724) of trustees' liability insurance which is a qualifying third party indemnity provision as defined by Section 234 of the Companies Act 2006.

The indemnity was in force throughout the last financial year and continues into the current financial year. All of the trustees shown on page 38-39 of the Trustees Annual Report, even those who have retired, are covered by this policy.

### Statement as to Disclosure to Auditors

Insofar as the trustees are aware at the time of approving the Trustees' Annual Report there is no relevant audit information of which the charitable company's auditor is unaware.

The trustees have taken all steps that ought to have been taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of any such information.

The maintenance and integrity of OSUK's website is the responsibility of the trustees. The work carried out by the auditors does not involve consideration of these matters and, accordingly, the auditors accept no responsibility for any changes that may have occurred to the financial statements since they were initially presented on the website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### Public Benefit

The trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. Resources expended seek

to prevent poverty in the countries in which they are spent by transforming the lives of children with cleft conditions and other facial deformities. Cleft and facial deformities can inhibit food intake and cause malnutrition; each successful treatment increases the advancement of health for these children and increases their chances of being socially accepted.

We are also required to describe how significant activities undertaken by the organisation further our charitable purpose for the public benefit. In response, the trustees hereby clarify that the benefits that we have provided and will continue to provide directly relate to our aims and objectives of improving healthcare in developing countries.

Furthermore, we can confirm that:

- Feedback from beneficiaries and 'partner countries' affirms that we are reaching our intended beneficiaries with life-changing results.
- Feedback from our partners and our country offices indicates safe surgical practises and up-skilling of healthcare workers and their care of cleft patients.
- Our volunteers from across the UK and the world feedback to us that they benefit from the exposure to different operating environments and cross practice contact.
- Any private benefit gained from the work of the charity (in particular salaries of its employees, and fees paid to consultants) is a necessary part of its cost of operations.

### Auditors

Moore Kingston Smith LLP were re-appointed auditors on an ongoing basis and service delivery is reviewed annually. They have indicated their willingness to continue in office as such. They are deemed to be re-appointed in accordance with Section 487(2) of the Companies Act 2006.

### Approved by the board of trustees

Signed on their behalf by:

**Dr Maria Moore**  
Chair

Date: 07/02/2024









# INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF OPERATION SMILE UNITED KINGDOM

**From left: Octavio, Jean Rolland, Frederic and Andriamamitiana before receiving their surgery in Madagascar.**

## Opinion

We have audited the financial statements of Operation Smile United Kingdom ('the company') for the year ended 30 June 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Ireland' (United Kingdom Generally Accepted Accounting Practice).

### In our opinion the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 30 June 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;

- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Companies Act 2006.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for audits of small entities, in the circumstances set out in note 5 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.





## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

## Other information

The other information comprises the information included in the annual report, other than the financial statements and our

auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.



## Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report have been prepared in accordance with applicable legal requirements.

## Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Annual Report and from preparing a Strategic Report.

## Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 43, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement,

whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

Conclude on the appropriateness of the trustees' use of the going concern basis

of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the company and considered that the most significant



are the Companies Act 2006, the Charities Act 2011, UK financial reporting standards as issued by the Financial Reporting Council and UK taxation legislation.

- We obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

## Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to any party other than the charitable company and charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Moore Kingston Smith LLP*

Neil Finlayson (Senior Statutory Auditor)  
for and on behalf of Moore Kingston Smith  
LLP, Statutory Auditor  
9 Appold Street, London, EC2A 2AP  
Date: 12 March 2024

Luciana, Colombia



# STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2023

		Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
<b>INCOME AND ENDOWMENTS:</b>	Note						
<b>Donations and Legacies</b>	2	5,328,766	1,964,286	7,293,052	5,322,557	1,269,883	6,592,440
<b>Charitable Activities</b>	2a	181,894	-	181,894	123,487	-	123,487
<b>Interest</b>		18,848	-	18,848	3,577	-	3,577
<b>Exchange Gain or Loss</b>		(25,499)	-	(25,499)	-	-	-
<b>Total Income and Endowments</b>		5,504,009	1,964,286	7,468,295	5,449,621	1,269,883	6,719,504
<b>EXPENDITURE:</b>							
<b>Raising Funds</b>	3	3,265,674	244,437	3,510,111	3,029,434	212,989	3,242,423
<b>Charitable Activities</b>	3a	2,508,842	1,797,163	4,306,005	1,437,994	1,220,748	2,658,742
<b>Total Expenditure</b>		5,774,515	2,041,600	7,816,116	4,467,428	1,433,737	5,901,165
<b>Net Unrealised (Losses) on Investments</b>		-	-	-	-	-	-
<b>Net Realised Gains on Investments</b>		-	-	-	708	-	708
<b>Prior year adjustment</b>							
<b>Net Income for the Year</b>		(270,507)	(77,314)	(347,821)	982,901	(163,854)	819,047
<b>Transfer between Funds</b>	11	-	-	-	-	-	-
<b>Net movement in funds</b>		(270,507)	(77,314)	(347,821)	982,901	(163,854)	819,047
<b>Reconciliation of funds</b>							
<b>Total funds brought forward</b>		3,645,961	109,155	3,755,115	2,663,060	273,009	2,936,068
<b>Total funds carried forward</b>		3,375,455	31,841	3,407,296	3,645,961	109,155	3,755,115

There are no recognised gains or losses other than those disclosed above. All results derive from continuing operations. The notes form part of these financial statements.





**Hannah, Ghana**

## BALANCE SHEET FOR THE YEAR ENDED 30 JUNE 2023

		2023 (£)	2023 (£)	2022 (£)	2022 (£)
	Note				
<b>Investments</b>					
<b>Fixed Assets</b>	6		17,869		13,476
<b>Long term asset</b>					
<b>CURRENT ASSETS</b>					
<b>Debtors</b>	8	604,026		367,334	
<b>Cash at bank and in hand</b>		3,205,339		3,672,875	
<b>Total Current Assets</b>		3,809,366		4,040,209	
<b>CURRENT LIABILITIES</b>					
<b>Creditors:</b>					
<b>Amounts falling due within one year</b>	9	(419,940)		(286,961)	
<b>Net Current Assets</b>			3,389,426		3,753,248
<b>LONG TERM LIABILITIES</b>					
<b>Amounts falling due after one year</b>	10				(11,608)
<b>NET ASSETS</b>			3,407,295		3,755,115
<b>REPRESENTED BY:</b>					
<b>Restricted Funds</b>			31,841		109,155
<b>Designated funds</b>					
<b>General (Unrestricted) Funds</b>	11		3,375,454		3,645,961
<b>Total</b>			3,407,295		3,755,115

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 and with Financial Reporting Standard 102. The notes on pages 54-61 form an integral part of these financial statements.

Approved by the Board of Trustees on 07/02/2024 and authorised on their behalf by:



**Dr Maria Moore**  
Chair

Company Registration No: 04317039



## CASH FLOW STATEMENT FOR THE YEAR TO 30 JUNE 2023

		2023 (£)	2022 (£)
Net cash provided by operating activities	Note A	(450,847)	1,105,882
Cashflows from investing in activities:			
Cost of purchasing tangible fixed assets		(16,689)	(14,177)
Change in cash and cash equivalents at 30 June		(467,534)	£1,091,705
Cash and cash equivalents at the beginning 01 July		£3,672,875	£2,581,170
Total Cash held at 30 June		£3,205,340	£3,672,875

### Note A

#### Reconciliation of Net Expenditure to Net Cash Provided by Operating Activities

	2023 (£)	2022 (£)
Net Income/(Expenditure) for the year	(347,821)	819,047
Depreciation of Tangible Assets	12,296	18,659
Increase/(Decrease) in investment	-	22,724
Increase/(Decrease) in debtors	(236,692)	127,901
Increase/(Decrease) in creditors	121,371	117,550
Net cash inflow from Operating activities	(450,847)	1,105,882



Hannah, Ghana

# NOTES TO THE ACCOUNTS

## Accounting Policies

### BASIS OF PREPARATION

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared and with Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) including update bulletin 2, the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice (UK GAAP).

### GOING CONCERN

The trustees have assessed whether the use of going concern is appropriate and have considered events or conditions that may cast significant doubt on the ability of OSUK to continue as a going concern.

The Trustees have given due consideration for the effects of the prevailing economic climate.

The trustees have made this assessment in respect of a period of at least a year from the date of approval of the financial statements. The trustees have considered the charitable company's forecasts and projections and are cautiously optimistic following the results of this financial year.

The charity is largely sheltered from fluctuations in the economic climate due to its loyal donor base and a significant legacy pipeline. The charity continues to hold significant reserves to meet downturns in income and has liquid assets in the form of cash held in short term deposits.

The Trustees have concluded that with the reserves policy and cash liquidity requirements of the charity, there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

The principal accounting policies adopted in the preparation of the financial statements are set out as follows:

### a) Income and expenditure

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to (or has physically received) the income and the amount can be quantified with reasonable accuracy.

Gift Aid income is accrued when there is a valid declaration from the donor or HMRC small donations rule is applicable.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and OSUK has been notified of the executor's intent to make a distribution. Where legacies have been notified to the charity, or where OSUK is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

For event income, entitlement is counted at the date of the event. Where income is received in advance, recognition is deferred and included in creditors and where entitlement arises before income is received, the income is accrued. Expenditure is accounted for on an accrual basis.

Raising funds relating to direct marketing has been allocated between charitable activities and fundraising costs based on an allocation process which analyses the cost between direct fundraising, raising awareness of the need and educating on cleft conditions. Currently this analysis allocates 27% (2021: 24%) of costs towards charitable activities as content relating to education and raising awareness of cleft and 74% (2022: 73%) towards cost of raising funds. We have continued to sustain the investment in fundraising and PR communications and digital as we seek to raise awareness and funds. PR and communications expenses are accounted for within raising funds though they may add value in the provision of other services.

### Charitable activities

All cost relating to medical mission programmes are recognised in the year in which they are agreed upon and a commitment made. Total cost of charitable activities also include a proportion of direct marketing costs relating to charitable activities as above.

### b) Critical accounting estimates and areas of judgement

In view of the trustees applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

### c) Tax Status

Operation Smile United Kingdom is a registered charity in England and Wales with the Charity Commission and Companies House. It is a charitable company limited by guarantee. It is not registered for value added tax (VAT) and this position is reviewed on an annual basis for any possible change in status.

It is therefore not liable for income tax or corporation tax on income or gains derived from its charitable activities as it falls within the various exemptions available to registered charities; costs are recorded gross of VAT.

### d) Fund accounting

The general unrestricted reserve comprises net accumulated unrestricted surpluses. Restricted funds are subject to restrictions imposed by the donor stipulating the way donation should be used. Interest earned on such donations are not subject to the same restrictions. Designated funds represent amounts which the trustees have allocated to specific 'projects' from general unrestricted reserves. Designated funds may at the discretion of the trustees be brought back into general reserves.

### e) Fixed assets

Tangible assets are stated at cost which includes its purchase price and the cost attributable to bringing it to its working condition for its intended use. Depreciation is calculated using a straight-line method for both office equipment and fixture and fittings. The cost of an asset, less its estimated residual value if appropriate, will be written off over the estimated economic life of that asset.





**Haroldo, Guatemala**

- Office equipment – over 3 years
- Furniture, fixtures and fittings (including IT hardware) – over 3 years

The charity currently adopts a minimum capitalisation limit of £1,000. However, where complements of furniture and equipment are acquired with individual unit costs below the stated capitalisation threshold but collectively costs £1,000, then complements are capitalised at the time of purchase. Costs related to maintenance and repairs are treated as expenses as incurred.

## **f) Investments**

OSUK has a policy of selling donated shares upon receipt of donation. However, where for any reason donated shares are not sold at balance sheet date these are listed as investments, at their market value at date. Realised and unrealised gains or losses for the period are accounted

for through the Statement of Financial Activities as net of investment value

## **g) Gifts in kind**

Gifts in kind may include donated equipment, goods, or services.

The charity measures and records these in the financial statements on the basis of the value of the gift to the charity. The value is the amount the charity would pay on the open market for an alternative item that would provide a benefit to the charity equivalent to the donated item.

## **h) Pensions**

The charity operates a contributory group personal pension scheme and therefore has no pension liability. The amount charged to the Statement of Financial Activities in respect of pension costs is the total of contributions payable in the year.

## **i) Leases**

Rentals under operating leases are charged as per agreement; any benefit received/receivable as an incentive to

sign an operating lease is spread over the lease term on a straight-line basis. However, where the period to review date on which the rent is first expected to be adjusted to the prevailing market rate is shorter than the full lease term then the shorter period is used.

## **j) Foreign currencies**

Assets and liabilities in foreign currencies are translated into the appropriate sterling equivalent as at the balance sheet date. Exchange gains/(losses) are reviewed periodically and accounted for if deemed material.

## **k) Other financial instruments**

i. Cash and cash equivalents

Cash and cash equivalents include cash at banks and in hand and short-term deposits with a maturity date of three months or less. Deposits are made into reputable financial institutions and risk exposure is kept to a minimum.





Shyam, India

## 2. DONATIONS AND LEGACY INCOME

	Unrestricted Funds (£)	Restricted Funds (£)	2023 (£)	Unrestricted Funds (£)	Restricted Funds (£)	2022 (£)
<b>Donations</b>	4,550,650	257,891	4,808,541	4,104,500	404,567	4,509,067
<b>Legacies</b>	683,072	1,412	684,484	695,318	5,950	701,268
<b>Grants</b>	95,044	1,523,276	1,618,320	522,739	738,870	1,261,609
<b>Sub-totals</b>	5,328,766	1,782,578	7,111,345	5,322,558	1,149,387	6,471,945
<b>Gifts in Kind</b>	-	181,707	181,707	-	120,496	120,496
	5,328,766	1,964,286	7,293,052	5,322,558	1,269,883	6,592,441

## 2(A). CHARITABLE ACTIVITIES

	Unrestricted Funds (£)	Restricted Funds (£)	2022 Total (£)	Unrestricted Funds (£)	Restricted Funds (£)	2021 Total (£)
<b>Community Events</b>	181,894	-	181,894	123,487	-	123,487
<b>Special Event &amp; Merchandise</b>	-	-	-	-	-	-
<b>Sub-total</b>	181,894	-	181,894	123,487	-	123,487



### 3. RAISING FUNDS

	Unrestricted Funds (£)	Designated Funds (£)	Restricted Funds (£)	Total Unrestricted Funds 2023	Unrestricted Funds (£)	Designated Funds (£)	Restricted Funds (£)	Total Unrestricted Funds 2022
<b>Direct Expenses</b>	2,692,141	-	244,437	2,936,578	2,588,561	-	212,989	2,801,550
<b>Staff Recruitment Cost</b>	55,243	-	-	55,243	38,520	-	-	38,520
<b>Property and Management Cost</b>	36,112	-	-	36,112	43,665	-	-	43,665
<b>Administration Cost</b>	482,177	-	-	482,177	358,688	-	-	358,688
	3,265,674	-	244,437	3,510,111	3,029,434	-	212,989	3,242,423

### 3(A). CHARITABLE ACTIVITIES

	Unrestricted Funds (£)	Designated Funds (£)	Restricted Funds (£)	2023 Total (£)	Unrestricted Funds (£)	Designated Funds (£)	Restricted Funds (£)	2022 Total (£)
<b>Programme / Mission Expenses</b>	2,289,688	-	1,797,163	4,086,851	1,104,079	-	1,220,748	2,324,827
<b>Support Costs:</b>								
<b>Property &amp; Management</b>	6,705	-	-	6,705	17,408	-	-	17,408
<b>Office Administration</b>	17,160	-	-	17,160	96,438	-	-	96,438
<b>Other Support Costs</b>	118,623	-	-	118,623	116,428	-	-	116,428
<b>Governance Costs:</b>								
<b>Audit and Accounting</b>	19,822	-	-	19,822	38,338	-	-	38,338
<b>Legal/Filing &amp; Consulting Fees</b>	21,516	-	-	21,516	6,394	-	-	6,394
<b>Trustees Liability Insurance</b>	1,125	-	-	1,125	724	-	-	724
<b>Allocated Support Costs</b>	34,202	-	-	34,202	58,185	-	-	58,185
	2,508,842	-	1,797,163	4,306,005	1,437,993	-	1,220,748	2,658,741

### Cost allocation/recovery

Support costs including governance costs which are not directly attributable to raising funds or charitable activities are allocated to the programmes/services benefiting from them based on staff time and department headcount.

Currently there are no cost recovery on restricted funds by OSUK; costs are monitored and covered by general unrestricted funds.

### 4. STAFF NUMBER AND COSTS

	2023 (£)	2022 (£)
<b>Staff Salaries</b>	1,038,191	808,018
<b>Employer's NIC</b>	113,031	82,437
<b>Employer's Pension Contribution</b>	59,191	43,624
	1,210,413	934,079
<b>Staff Recruitment</b>	55,243	38,520
<b>Training and Development</b>	5,711	3,349
<b>Total</b>	60,954	41,869

Four employees received payment above £60K.

## Trustees And Key Management Personnel

During the year no trustee received reimbursement for expenses (2023: 192). £1,125 (2022: £724) was paid out in respect of trustees liability insurance as permitted by the Charity's Memorandum & Association. Key management personnel (SMT) as listed on page 39, received remuneration £333K (2022: £166K)

**Total average number of staff on a full-time basis employed in the year was:**

	2023	2022
	24	19
<b>Employees Earning:</b>		
<b>£60K - £70K</b>	2	-
<b>£70K - £80K</b>	-	2
<b>£80K - £90K</b>	1	-
<b>£100K - £110K</b>	1	-
The Employer's pension contribution in respect of the above amounted £18.1K (2022: 8.6K)		

## 5. NET INCOME FOR THE YEAR IS STATED AFTER CHARGING

	2023 (£)	2022 (£)
<b>Auditor's Remuneration in Respect of Current Year</b>	19,821	9,750
<b>Non-audit Services</b>	14,520	28,588
<b>Depreciation of Tangible Assets</b>	12,296	18,659
<b>Operation Lease Rentals - Building</b>	-	38,276

## 6. TANGIBLE FIXED ASSETS (Office Equipment and Furniture & Fixtures)

	Office Equipment (£)	Furniture & Fittings (£)	Total 2023 (£)	Office Equipment (£)	Furniture & Fittings (£)	Total 2022
<b>Cost at 01 July 2022</b>	72,086	14,752	86,838	57,909	14,752	72,661
<b>Additions</b>	16,689	-	16,689	14,177	-	14,177
<b>Disposals</b>	(10,424)		(10,424)			
<b>Cost at 30 June 2023</b>	78,351	14,752	93,103	72,086	14,752	86,838
<b>Depreciation at 01 July 2022</b>	59,140	14,222	73,362	42,309	12,394	54,703
<b>Depreciation Charge for the year</b>	11,766	530	12,296	16,831	1,828	18,659
<b>Depreciation on disposals</b>	(10,424)		(10,424)			
<b>Depreciation at 30 June 2023</b>	60,482	14,752	75,234	59,140	14,222	73,362
<b>Net Book Values:</b>						
<b>30-Jun-22</b>	12,946	530	13,476	15,600	2,358	17,958
<b>30-Jun-23</b>	17,869	-	17,869	12,946	530	13,476

## 7. LISTED INVESTMENTS

	2023 (£)	2022 (£)
<b>Donated Shares / Investment Assets</b>	-	22,724
<b>Disposal/Sales Proceeds</b>	-	(23,432)
<b>Realised Gains</b>	-	708
<b>Unrealised Loss</b>	-	-
<b>Total Investment at 30th June</b>	-	-



## 8. DEBTORS

	2023 (£)	2022 (£)
HMRC - Gift Aid Reclaims	42,193	36,172
Prepayments	192,883	58,928
Receivables	59,090	42,336
Lease Deposit	25,000	25,000
Due from Operations Smile Inc/Partners	3,293	1,905
Other Debtors	281,567	202,993
	604,026	367,334

All debtors are financial instruments measured at present value.

## 9. CREDITORS

	2023 (£)	2022 (£)
Trade Creditors	322,514	178,397
Due to Operation Smile Inc	10,388	-
HMRC - Tax and NIC Due	35,056	31,044
Deferred Income	10,000	26,794
Accrued Expenses	37,875	30,203
Other Creditors	4,106	20,523
	419,939	286,960

All creditors, excluding accruals, are financial instruments measured at present value.

## Deferred Income

Deferred income comprises donations received in advance of community events taking place in the financial year FY22/23.

	2023 (£)	2022 (£)
Balance as of 1st July	26,794	30,161
Amount Released to Income Earned from Charitable Activities	(26,794)	(30,161)
Amount Received and Deferred after One Year	-	11,245
Amount received and deferred in the year	10,000	15,549
Balance as of 30th June	10,000	26,794

## 10. CREDITORS (Amounts falling due after 1 year)

	2023 (£)	2022 (£)
Amounts Falling Due After One Year	-	11,608

## 11. STATEMENT OF FUNDS

	Balance at 1st July 2022 (£)	Income (£)	Expenditure (£)	Balance at 30th June 2023 (£)	Balance at 1st July 2021 (£)	Income (£)	Expenditure (£)	Balance at 30th June 2022 (£)
<b>General Funds</b>	3,645,960	5,504,010	(5,774,516)	3,375,454	2,663,060	5,450,329	(4,467,429)	3,645,960
<b>Restricted Funds</b>	109,155	1,964,285	(2,041,600)	31,840	273,009	1,269,883	(1,433,737)	109,155
	3,755,115	7,468,296	(7,816,116)	3,407,295	2,936,069	6,720,213	(5,901,166)	3,755,116

## 12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General / Unrestricted Funds (£)	Restricted Funds (£)	2023 Total (£)	General / Unrestricted Funds (£)	Restricted Funds (£)	2022 Total (£)
<b>Fixed Asset &amp; Investment</b>	17,869	-	17,869	13,475	-	13,475
<b>Current Assets</b>	3,777,525	31,841	3,809,366	3,931,054	109,155	4,040,209
<b>Current Liabilities</b>	(409,940)	-	(409,940)	(260,167)	-	(260,167)
<b>Deferred Income</b>	(10,000)	-	(10,000)	(26,794)	-	(26,794)
<b>Other / Long Term liabilities</b>	-	-	-	(11,608)	-	(11,608)
<b>At 30th June</b>	3,375,454	31,841	3,407,295	3,645,961	109,155	3,755,116

### Restricted Funds by Region

	Balance at 1st July 2022 (£)	Income (£)	Expenditure (£)	Balance at 30th June 2023 (£)	Balance at 1st July 2021 (£)	Income (£)	Expenditure (£)	Balance at 30th June 2022 (£)
<b>Africa</b>	42,573	1,527,474	(1,538,205)	31,841	587	486,077	(444,091)	42,573
<b>South / Central America</b>	8,559	1,200	(9,759)	-	1,410	7,149	-	8,559
<b>Asia</b>	58,023	10,001	(68,024)	-	58,023	-	-	58,023
<b>Europe</b>	-	-	-	-	-	-	-	-
<b>OSI Global Surgery</b>	-	181,707	(181,707)	-	-	480,793	(480,739)	-
<b>Other</b>	-	243,904	(243,904)	-	212,989	120,496	(333,485)	-
	109,155	1,964,285	(2,041,600)	31,841	273,009	1,094,515	(1,258,369)	109,155

## 13. OPERATING LEASES

The company entered into a new lease for its office premises from 21 August 2019 for a lease term of 3 years. In March 2021 it renegotiated the lease for the full 5 year term revoking the break clause in year three for a rent reduction to the end of term.

Amounts payable to end of lease:	2023 (£)	2022 (£)
<b>Within 1 Year</b>	60,000	58,323
<b>Between 2 - 5 Years</b>	8,548	70,225
	68,548	128,548

## 14. RELATED PARTIES

**During the year:** OSUK's chair is a close friend of a major donor who is closely connected to the UBS Optimus Foundation which gave OSUK a grant of £699K (2022:£480k) towards Operation Smile's global surgery projects in Nicaragua, Vietnam and Madagascar. These projects are being funded over a multi year period as per agreement.

**At Balance Sheet date OSUK had a liability of £9k (2022: NIL) to Operation Smile Inc. in respect of photography services. OSI and other partners had a liability in OSUK (2023:£3.2k) 2022 (£1.9k) for miscellaneous receipts.**



## 15. CAPITAL COMMITMENTS

OSUK had no capital commitments at the end of 30 June 2023; (2022:NIL).

## 16. COMPANY LIMITED BY GUARANTEE

OSUK is a company limited by guarantee and has no share capital. By virtue of Section 30 of Companies Act 1958 (revised 2006) under which the company is incorporated, the company is not required to use the word 'Limited' in its name.

In the event of winding up, the members are liable to contribute towards any deficiency up to a maximum value of £1 each. At 30 June there were five (2022: Five) registered members.

## PHOTO CREDITS

We work with an incredible group of visual artists who connect our global audiences to the heart of each story we tell.

**Their approach to portraying the beauty and dignity of patients, the passion of volunteers and supporters, and the orchestration of our medical programmes allows us to experience an indelible memory in the moment that the photo is captured, no matter where we are in the world.**

Marc Ascher  
Henry Cuicas  
Manuela Emmer  
Jörgen Hildebrandt  
Zute Lightfoot  
Erin Lubin  
Rohanna Mertens  
Margherita Mirabella  
Will Moffit  
Lorenzo Monacelli  
Mariam Moummade  
Henitsoa Rafalia  
Carlos Rueda  
Jasmin Shah  
Peter Stuckings  
Camilo Zapata



Iamady, Madagascar