



Ethan, Madagascar

# Trustees' annual report and accounts

## Financial year 2024-2025



Adolphe and his parents, Rwanda

Operation Smile United Kingdom Trustees' annual report and accounts: Financial year 2024-2025



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*‘I cannot thank our doctor enough because what they did is a gift. Our child is now going to be able to eat, drink and laugh without a problem.’*

Nikuze  
Adolphe’s mum

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Mum Nikuze with baby Adolphe in the recovery room



# Welcome and thanks from the Chair of the Board

## Dear Supporters and Friends,

It is with immense pride and gratitude that I write to you as the new Chair of the Board at Operation Smile UK. I want to thank those who have come before me in this role, who have charted the course of this wonderful organisation, most recently Karen Jaques.

It has been a year of inspiration and ambition for Operation Smile UK. Since joining the Board in January 2024, I have been inspired by the unwavering commitment, compassion, and innovation that define this organisation. Now, as I step into the role of Chair, I look forward to continuing this journey, working alongside my fellow trustees, our committed leadership team, dedicated staff and volunteers, and our valued supporters.

In my time with Operation Smile, I have been touched by the life-changing impact of our work. Whether it's through our partnerships, our global surgical and education programmes, or bold initiatives like Operation 100, we are not only delivering high-quality cleft care but helping to build sustainable health systems that will serve children and communities for generations to come.

This year marks an exciting new chapter for Operation Smile UK. Guided by a clear vision and ambitious strategy, we are focused on bringing safe surgery closer to those who need it most, and doing so with integrity, purpose, and compassion.

To all of you who have supported us, whether by donating, volunteering, or advocating, thank you. Your generosity makes this life-changing work possible.

I am honoured to serve as Chair and to champion this extraordinary organisation as we continue our work to create a world where no child is left behind because of an untreated cleft condition.

With heartfelt thanks,



A stylized, handwritten signature in black ink, appearing to read 'Saqib Alam'.

**Saqib Alam**

Chair of the Board, Operation Smile UK

Valentine with plastic surgeon Dr Francoise Mukagaju, Rwanda







## A message from our Executive Director, Mairéad O'Callaghan

### Dear Supporters and Friends,

As we reflect on the past financial year, I am filled with pride and optimism about what we've achieved together, as well as our bold plans for the future.

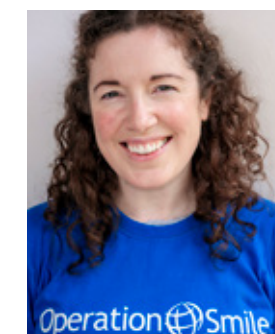
This has been a year of ambition, innovation, and deepened impact. I was privileged to witness this impact firsthand at the Women in Medicine programme in Casablanca, Morocco. Watching the incredible skill and compassion of our all-female clinical teams. Seeing the hope, joy and new smiles on the faces of our patients and their families. It was a reminder of the invaluable support of our partners and supporters, whose generosity makes these life-changing programmes possible.

Bringing life-saving care closer to our patients is at the heart of Operation 100, a bold initiative we launched earlier this year. With the aim to train 100 local surgical teams, across 100 district hospitals globally, Operation 100 will leverage Operation Smile's impressive volunteer network to use education as a force multiplier, building local expertise, and equipping hospitals with the facilities they need to provide sustainable, year-round care for their communities. Ultimately this will allow us to reach even more patients.

As we enter this next chapter in our journey, we are buoyed by the shared belief that every child deserves to live without limits. And we are ever mindful of the fact that no child should grow up carrying the heavy burden of an untreated cleft condition.

I am deeply grateful for the continued support of our trustees, supporters, volunteers, and partners. Everything you read on these pages is possible thanks to you. Together, we are making surgery safe, accessible – and closer than ever – for millions of children around the world.

Thank you from all of us at Operation Smile UK.



**Mairéad O'Callaghan**

Executive Director, Operation Smile UK





# Working together, worldwide

Operation Smile is a global effort, with local impact. Since 1982, we've been driven by the belief that access to safe surgery is not a privilege, but a human right. And for more than 40 years, we've brought essential care closer to the communities we serve.

## About Operation Smile

**Operation Smile is an international medical charity that provides free surgery and comprehensive care to children and adults with cleft conditions around the world.**

Operation Smile Inc (OSI) based in Virginia Beach, US, leads a global alliance of 42 partners and foundations. Together, we collaborate and fundraise to address the issues of cleft conditions and safe surgery worldwide.

Operation Smile volunteers strive for excellent care for all patients. Our alliance manages a global pool of surgeons, anaesthetists, paediatricians, nurses, speech therapists, dentists, nutritionists, and other non-medical volunteers. We're proud that more than 80% of our volunteers come from the countries where we work, organising local programmes for Operation Smile in addition to their daily caseloads.

We currently offer world-class cleft care in 37 countries, with a presence in more than 40 countries. OSI manages this through programme and finance departments, who work directly with in-country partners. The Medical Oversight Committee, based in the US, and its team of Regional Medical Officers in Africa, Latin America and Asia, manage our medical standards.

## Operation Smile United Kingdom (OSUK)

**OSUK is a charity registered in the UK to raise funds and awareness for global cleft care, safe surgery and education programmes.**

With an independent Board and Medical Subcommittee, we work under UK law, following company - and charity-specific laws and regulations. Our Board of Trustees meets quarterly to review our finances, operations, medical programmes and risk register.

OSUK maintains close oversight to ensure that funds entrusted to us by our supporters are spent wisely, carefully selecting programmes to support through OSI. We work with in-country staff and OSI teams to compile impact and programme reports, which are then reviewed at OSUK so we remain accountable to supporters.

As Operation Smile continues to improve access to care, we meet regularly with our international colleagues to support these efforts. Through Operation 100, for example, we're working together to break down barriers to surgical care and advancing health equity, so no one is left behind (read more on page 14).

With guidance from the OSUK Medical Subcommittee, we recruit UK volunteers from a wide range of medical professions, supporting them on surgical programmes around the world. At the end of FY2024, we have more than 95 active medical volunteers within the UK.

## How we measure our impact

**Operation Smile's impact reaches far beyond surgery. Quality cleft care can transform the social and emotional wellbeing of patients - and their loved ones. By using a variety of measures, we can see both the direct surgical impacts and wider social benefits for our patients.**

We use quantitative reporting on surgical programme outcomes for patient numbers, screening and surgery, the number of surgical procedures performed by case, age and gender, the number of volunteers attending, and the number of health workers trained.

Stories (qualitative reports) from patients bring this data to life. We follow up with people who have received surgical and comprehensive care, to hear how their lives have changed and futures brightened.

On each surgical programme, we also report on challenges and successes, our local partners' participation and how the programme has positively contributed to the country strategy.

Our Medical Oversight Committee reviews all surgical outcomes and evaluates the quality of the surgery, working with our global partners to ensure they can meet this level. This is a key evaluation - we pride ourselves on following and improving our Medical Global Standards. We will never compromise on the high-quality care that every adult and child deserves.



# Understanding cleft conditions

Untreated cleft conditions affect children for the rest of their lives – not just their physical health, but their social and emotional wellbeing. Operation Smile goes beyond single surgeries to transform lives, health systems and communities.

## What is a cleft condition?

A cleft is a gap in the mouth that didn't close during the early stages of pregnancy. Cleft lip and palate are believed to be one of the most common craniofacial differences worldwide. Without surgery and comprehensive care, children face a lifetime of difficulties with eating, breathing, speaking, as well as their mental health.

## The difference cleft care makes

Comprehensive cleft care supports every child to achieve their fullest potential, fostering physical healing and emotional and social flourishing. Through 40+ years' experience, we've witnessed how safe surgery – with wraparound support for feeding and nutrition, dentistry, speech and psychosocial wellbeing – can transform lives.

## Why are cleft conditions left untreated?

In the UK, cleft lip and palate are operated on within the first 3 to 6 months of a child's life. But in low- and middle-income countries, these conditions often go untreated due to cost, lack of access to qualified medical staff and social stigma around medical intervention. Where care is available, it can be hours away from home and surgeons face a long backlog of cases.

## Our commitment: life-changing care, close to home

At Operation Smile, we're committed to understanding and erasing these barriers. Our global network of more than 6,000 active medical volunteers shares our belief that anyone with a cleft condition deserves safe surgery and comprehensive cleft care, regardless of where they live. We're reaching further than ever to bridge that gap, by bringing care closer to the communities we serve, expanding local healthcare infrastructure and training local medical professionals in surgical techniques.



**5 million**

people live with cleft conditions in countries where we work



**1 in 700**

children born with cleft conditions



**Every 3 minutes**

a child is born with a cleft condition

Carla and her son Ihan, Colombia



“

*‘We tried every way to get breast milk into him, but he kept losing weight....Thanks to God and the Operation Smile team, who were always there to check on him and support me with advice.’*

Carla  
Ihan's mum



# Operation 100: Building hope

Five billion people don't have access to essential surgical care. Using Operation Smile's 40+ years of expertise in expanding surgical access, Operation 100 will help change that.

## Care closer to home for half a billion people

Operation 100 will equip 100 cleft surgical teams with advanced skills, essential equipment and enhanced healthcare infrastructure in 100 hospitals. These teams will be able to independently deliver life-changing surgeries at district hospitals, making essential cleft surgery accessible within two hours of home for nearly 500 million people.

## Understanding the care gap

We believe safe, essential surgery is a human right. Unfortunately, 5 billion people – more than two-thirds of the world's population – lack access to safe, affordable surgery. Access is most challenging in low- and lower-middle-income countries, where 9 out of 10 people can't get basic surgical care.

An estimated 143 million more surgeries are needed annually, requiring 2.2 million more surgeons, anaesthetists and obstetricians.

## How we can remove barriers to care

Every day, we see the obstacles our patients face in accessing care. As a data-driven organisation, we know where our patients are and the distances they travel to access the care they need. For example, 80% of our patients in Guatemala have to travel more than two hours to access care. We hear stories of patients walking for hours to reach our surgical programmes.

We are bridging the gap by bringing care closer to the communities we serve, ensuring everyone gets access to the high-quality care they deserve. By addressing barriers like distance, limited health care infrastructure and lack of trained professionals, we're ensuring that more people have access to life-changing surgery close to home.

## No patient or family left behind

100 is just the start. We're breaking down barriers to surgical care and advancing health equity, so no-one is left behind. Operation 100 is a transformational strategy, driven by our commitment to lasting impact. It will change lives – not only for patients, but for families, communities and healthcare providers for years to come.

“

***‘For too long, patients have been forced to travel for days, exhausting their resources just to reach surgical care – only to be turned away. Operation 100 is about building hope.’***

Kathy Magee  
Co-Founder, President and CEO of Operation Smile

**Baby Perez with Operation Smile co-founder Kathy Magee in Manilla, Philippines**





# Women in Medicine: changing lives around the world

In May, Operation Smile's Women in Medicine programme took centre stage in Casablanca, Morocco. The programme brought together 70 female medical volunteers from across the globe, united by a shared mission: to transform the lives of children born with cleft conditions. Over the course of a week, 111 young patients received free, life-changing surgery and comprehensive care, delivered entirely by this all-female team of surgeons, anaesthetists, nurses, dentists and speech therapists.

## Why do we need more women in medicine?

Globally, women remain underrepresented in senior surgical and medical leadership roles. Our Women in Medicine programmes directly address this imbalance by empowering female clinicians, providing training and mentorship opportunities, and demonstrating the powerful role women play in transforming health systems. These programmes not only change the lives of patients but also strengthen healthcare networks by fostering female leadership and collaboration across borders.

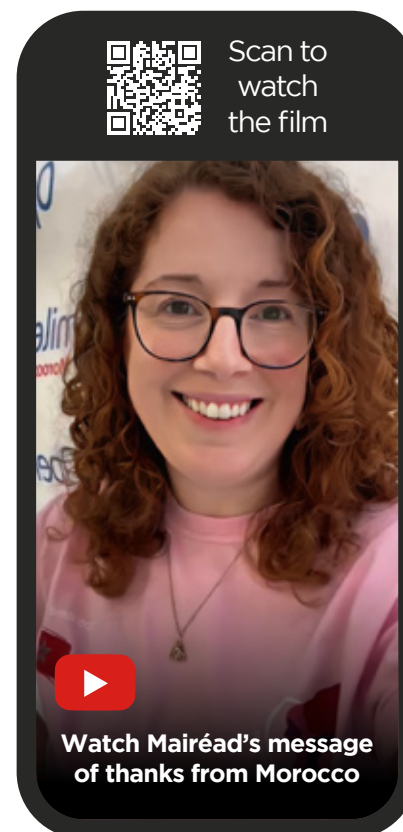
By amplifying the visibility of women in surgery and related disciplines, Operation Smile is contributing to a more equitable future in medicine. A future where young women worldwide can see themselves reflected in the leaders who inspire them.

## Women unite to bring new smiles in Morocco

In May 2025, our Executive Director, Mairéad O'Callaghan, was on the ground in Casablanca, capturing the programme as it unfolded. Reflecting on her experience, she said:

*"I was blown away by the sheer skill and dedication of the all-female team in Morocco. Seeing firsthand how they worked together to transform the lives and futures of so many young patients was truly inspiring."*

**Mairéad O'Callaghan, Executive Director**



## Impact through partnership

This programme was made possible through the generosity of philanthropist and former *Dragon's Den* star Duncan Bannatyne, who personally funded the programme and galvanised additional support from his network of UK health clubs. His continued advocacy since 2013 has been instrumental in helping us expand access to safe surgery worldwide.

## Stories of dedication

Among the volunteers in Morocco was nurse Naggie Tsang, taking part in her 13th surgical programme with Operation Smile. For Naggie, the uniqueness of being part of an all-women team really stood out and she described her colleagues as 'sisters in surgery'. During screening, she was delighted to be reunited with a mother and daughter she'd met on a previous programme.

*"They rushed to hug me straight away. I was so excited to see them again. The young girl needed further surgery which we were delighted to provide."*

**Naggie Tsang, Medical Volunteer**

## This programme in Morocco is just one example of how Operation Smile's Women in Medicine initiatives are:



By amplifying the visibility of women in surgery and related disciplines, Operation Smile is contributing to a more equitable future in medicine. A future where young women worldwide can see themselves reflected in the leaders who inspire them. When we invest in women we're not just changing individual lives but also strengthening healthcare systems for generations to come.

**Read more about our work in Morocco on page 26.**

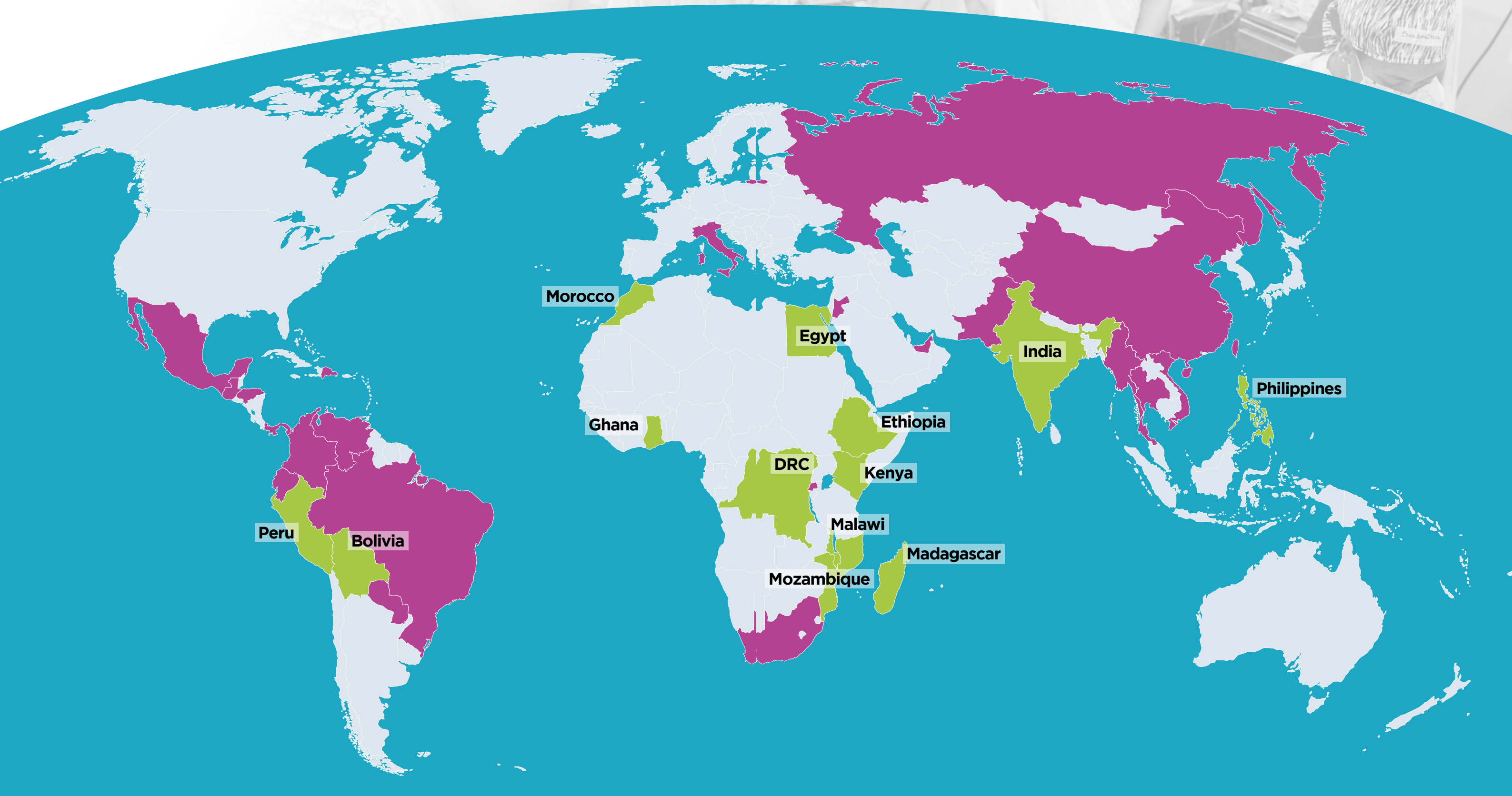


# Where we work

Operation Smile currently works in 37 countries, supported by a network of more than 6000 medical volunteers from 60 countries.

Where we work

UK Focus countries





# Our global impact

During FY25, Operation Smile UK delivered life-saving surgical care to more than **1,800** patients and transformed the lives of more than **4,800** patients with comprehensive cleft care.

Young patients in Blantyre, Malawi

**We have continued our focus on strengthening local health systems, investing in volunteer development, monitoring and evaluation, and data analysis to support sustainable, country-led care.**

While short-term international programmes still play a vital role in surgery and clinical training, we are moving towards delivering care solely through ongoing hospital-based partnerships in countries like Ghana, Malawi and Kenya.

We have also invested in expanding reach and capacity. In Morocco, renovations at Bouafi Hospital will enable hundreds of additional cleft and essential surgeries annually. Programmes such as the Surgical Training Rotation Programme in Ethiopia are building local surgical expertise, while long-term initiatives like Cleft Free Malawi have helped eradicate treatment backlogs and improved care.



**1,840**  
patients received cleft surgery



**270+**  
patients received other types  
of reconstructive surgery



**2,490**  
patients received nutritional support



**2,010+**  
patients received psychosocial support



**200+**  
patients received oral health care



**180+**  
patients received speech therapy



**1,340+**  
healthcare providers and community  
healthcare workers participated in surgical  
and comprehensive care training programmes



# Ghana

Awareness campaigns and our hub and spoke model have transformed access to cleft care in Ghana, helping hundreds of patients receive surgery and follow-up support. Alongside this, training programmes are strengthening local healthcare capacity to deliver sustainable care for the future.

## Awareness and patient outreach

Awareness campaigns have been critical in reaching remote communities where Operation Smile previously had little presence. This outreach is coordinated by our network of patient coordinators and volunteer patient advocates. They distribute information, work with healthcare providers and village leaders, and support nutritional programmes to prepare patients for surgery.



Patient Coordinator Clement Ofosuheneng and his team

## Strengthening care through the hub and spoke model

At the centre of our Ghana programme is the hub and spoke model, which enables specialised hospitals to act as hubs for wider district-level care. Korle Bu Teaching Hospital in Accra plays a leading role, providing care to 53 patients this year and serving as a model for expanding access to surgery across the country.



**580** patients with unrepaired cleft conditions were added to our patient register



**562** patients were screened during surgical programmes as a result



### Building local surgical capacity

Operation Smile Ghana has also invested in training

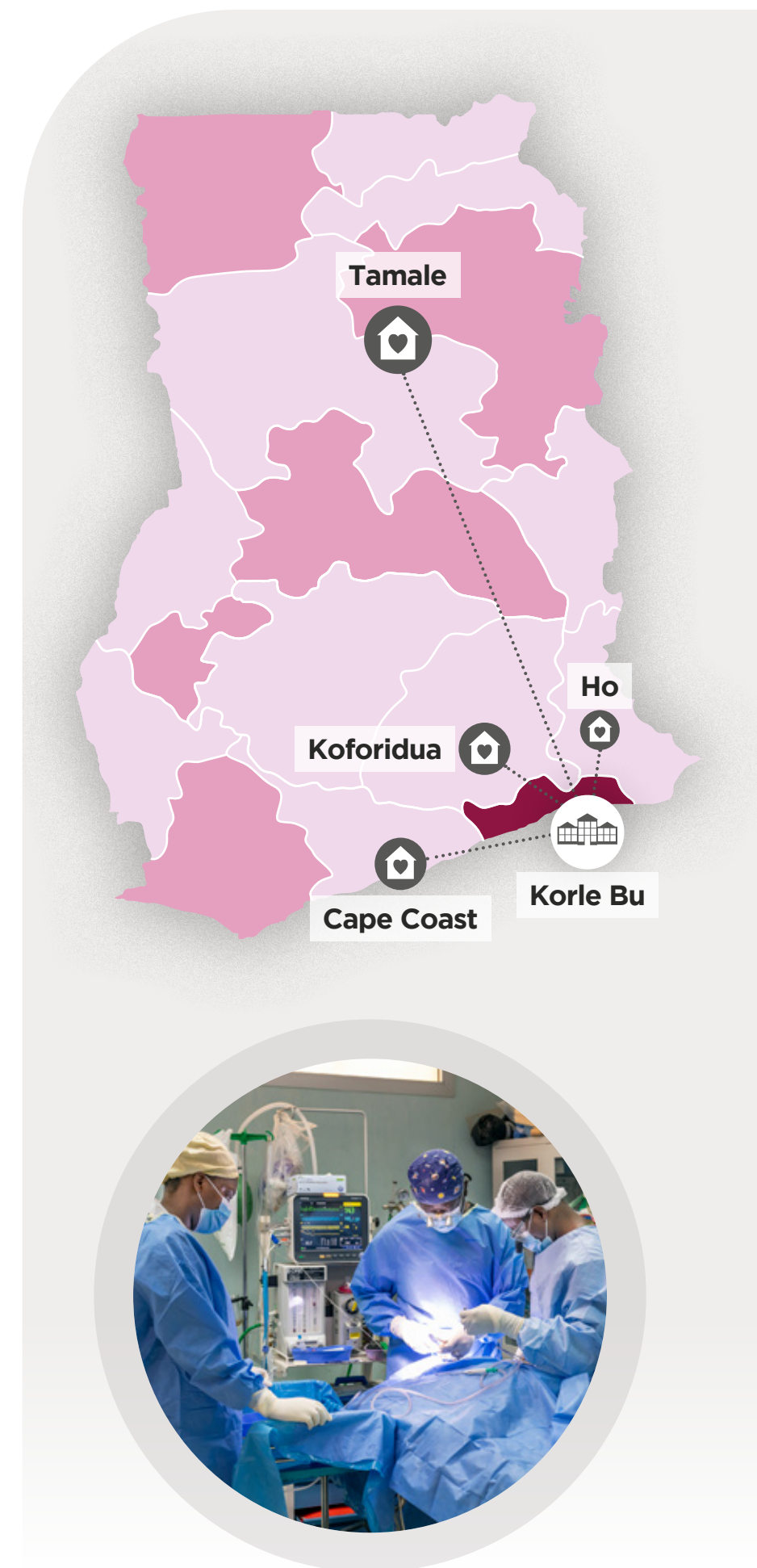
and surgical delivery through surgical training rotations.

Two local short term surgical programmes (STSPs), staffed entirely by Ghanaian volunteers, treated **130 patients**, while two international STSPs provided **140 surgeries**. A specialised speech surgery programme also delivered secondary procedures to **37 patients** to help improve their speech.



### Training the next generation of health workers

Over the year, **154** Ghanaian healthcare workers received hands-on training, including **19 nutritionists**, **12 biomedical technicians**, and **12 community health workers**. In addition, **101 surgical practitioner trainees** - Including surgeons, anaesthetists, paediatricians, and nurses - gained experience through STSPs. This investment is helping build a stronger, self-sufficient health workforce for the future.





# Kenya

Operation Smile Kenya (OS Kenya) is strengthening surgical systems and expanding cleft care through partnerships, training, and community outreach.

## Expanding surgical and comprehensive care

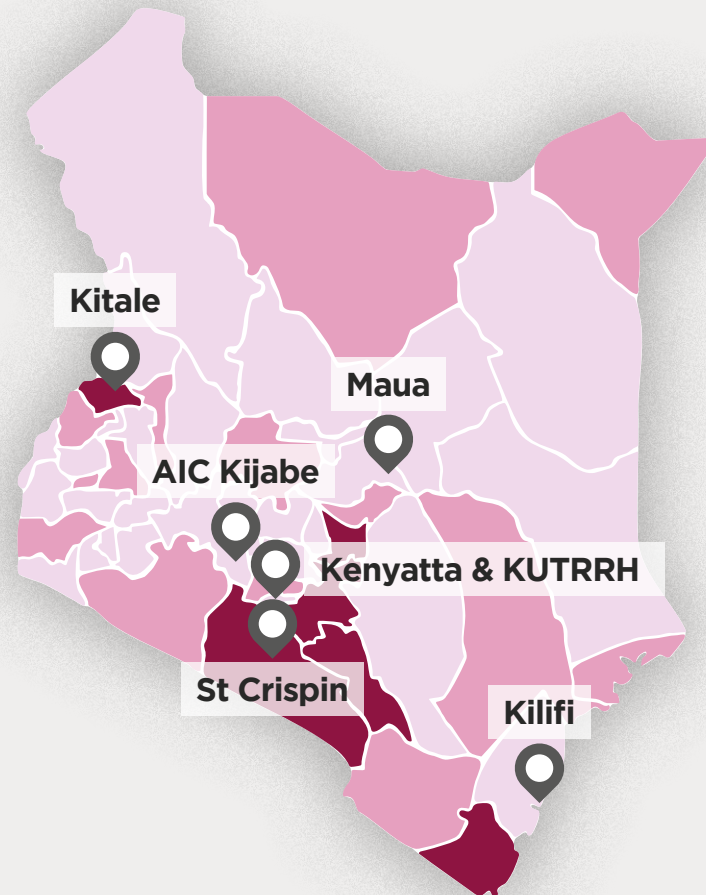
The hub and spoke model ensures patients across the country can access safe surgery and follow-up care. A partnership with AIC Kijabe Hospital, a leading teaching facility, provided surgery to 143 patients with cleft conditions and two non-cleft patients this year. Through ongoing sequencing and STSPs, a total of 143 cleft surgeries and 88 additional procedures were delivered.

Comprehensive care was offered at seven hospitals nationwide – including Kenyatta National Hospital (KNH), KUTRRH, AIC Kijabe, Kitale, Maua Methodist, St Crispin – reaching hundreds of patients through services in nutrition (445), speech therapy (116), and psychosocial support (235). Patients also benefited from workshops covering WASH, dental health, menstrual hygiene, and infection control, delivered in partnership with local specialists and community organisations.

## Strengthening the health workforce

Education and training remain central to OS Kenya's approach. This year, 413 healthcare workers were trained across key areas of surgical and emergency care.

This training ensures that Kenyan healthcare professionals are strategically placed on development pathways, enabling cleft teams to become increasingly independent and self-sustaining.



## Highlights included:



**15** participants in MEPA emergency care training (AIC Kijabe)



**31** participants in WFSA safe anaesthesia training (Moi University)



**57** volunteers credentialed in safe cleft care (AIC Kijabe)



**6** specialists in anaesthesia and paediatrics trained across three major hospitals

## Advocacy and policy leadership

OS Kenya contributed to the drafting of the National Surgical Services Strategic Plan, demonstrating leadership in shaping national health policy. This milestone ensures cleft and essential surgical care remain integral to Kenya's wider healthcare strategy.

## Community engagement and awareness

Raising awareness of cleft conditions remains a priority. This year, 218 community health volunteers (CHVs) were trained to identify and refer patients in Central, Coast, and Western regions, in partnership with county community strategy departments. These efforts ensure that families in remote and underserved areas are connected to the care they need.



**143** cleft surgeries + **2** non-cleft surgeries



**445** nutrition, **116** speech, **235** psychosocial patients supported



**413** healthcare workers trained



**218** CHVs trained in cleft awareness and referrals



**7** hospitals delivering comprehensive care



**1** National Surgical Services Strategic Plan drafted



Surgeons in Nairobi, Kenya



# Morocco

The renovation of Mohamed Bouafi Hospital in Casablanca has transformed paediatric surgical care in Morocco. With new operating theatres, recovery and intensive care units, and a dedicated ward, the facility now delivers safe cleft surgery alongside year-round paediatric services for the three million people it serves.

## Expanding access to surgery

Operation Smile Morocco (OSM) currently provides 90% of cleft surgeries in the country. Over the next five years, OSM aims to deliver surgery to 2,700+ patients and comprehensive cleft care to 13,300+ patients, ensuring sustainable and equitable access to services.

A landmark partnership with the Moroccan Government, Ministry of Health and UK NGO Article 25 led to the renovation of a wing at Bouafi Hospital in Casablanca. The new unit includes two operating theatres, recovery and sterilisation areas, intensive care units, and a patient ward. Serving over 3 million people, the unit now provides both cleft surgeries and paediatric surgical care year-round.

## Women in Medicine Programme 2025

In May 2025, the new Bouafi facility hosted Operation Smile's flagship Women in Medicine (WIM) programme, led entirely by female medical and non-medical volunteers. In just one week, the team:



Screened **150** patients



Performed **110** surgeries and **126** procedures



Treated **117** patients (including 4 adults)



Involved **104** volunteers from **11** countries



Supported **93** post-op patients

A notable innovation was the introduction of ENT procedures. 15 ear tubes were fitted to improve cleft-related hearing issues for our patients.

## Casablanca

**26,048** oral health consultations,  
**1,485** nutrition consultations,  
**925** psychosocial consultations,  
**445** ENT patients

## El Jadida

**15,458** oral health consultations (400 patients/month), plus oral health training for local health workers

## Oujda

**21,000** oral health consultations,  
**592** nutrition consultations,  
**542** speech consultations,  
**48** ENT patients

## Casablanca

## Oujda

## El Jadida

## Year-round comprehensive care

Beyond surgical programmes, OSM operates three Cleft Care Centres in Casablanca, Oujda, and El Jadida, delivering thousands of consultations annually in oral health, nutrition, psychosocial support, speech therapy, and ENT services.

These centres are the backbone of Operation Smile's commitment to sustainable, year-round care across Morocco.





# Malawi

Operation Smile Malawi made significant progress in FY25, expanding access to cleft and burn care, strengthening early patient identification, and investing in nutrition, speech, and training programmes to build a stronger, sustainable healthcare system.

## Expanding surgical services

In partnership with the Ministry of Health and with support from the Kentown Wizard Foundation, Operation Smile Malawi delivered a total of 638 surgeries this year – including 323 cleft surgeries and 315 burn surgeries. Notably, 80% of surgical patients were under the age of five, ensuring children received treatment at the earliest possible stage.

## Nutrition, speech and comprehensive care

The nutrition programme exceeded its target, enrolling 341 patients. Of these, 175 children were cleared for surgery and 116 benefited from intensive nutrition bootcamps held at three major hospitals. The speech programme provided support to 211 patients through 874 consultations, while psychosocial, dental, and outreach services all surpassed annual targets

## Awareness and outreach

Early identification of patients improved significantly, with recruitment reaching 94% of the annual target. Outreach efforts extended to over 1,150 health facilities, distributing 118,000+ posters and engaging 386 volunteers. These campaigns are ensuring that children born with cleft conditions are connected to timely and safe care.

## Training and system strengthening

Training remained a key focus in Malawi, with 575 healthcare trainees reached through surgical training initiatives. Post-operative monitoring also showed strong results, with 97% of patients achieving satisfactory outcomes. These achievements reflect progress toward sustainable, long-term care delivery.



**638** surgeries:  
**323** cleft  
**315** burn



**80%** of surgical patients  
under age 5



**341** enrolled in nutrition  
programme  
**175** cleared for surgery  
**116** in bootcamps



**211** speech patients  
**874** consultations



**94%** patient recruitment  
target achieved



Outreach:  
**1,150+** health facilities  
**118,000+** posters  
**386** volunteers



**575** trainees through  
surgical training



**97%** satisfactory  
post-op outcomes





# Thank you

Our life-changing work is made possible by our partners, supporters and volunteers. We are incredibly 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 all our partners and their employees for their ongoing commitment.

## Charitable trusts and foundations

B&P Glasser Charitable Trust  
The Biss Davies Family Trust  
The Cobalt Trust  
Diana Edgson Wright Charitable Trust  
Else Kroner Fresenius Stiftung  
Guernsey Overseas Aid Commission  
The Jane Hodge Foundation  
John Andrews Charitable Trust  
J Van Mars Foundation  
The Kentown Wizard Foundation  
The Mackintosh Foundation  
Morrison Foerster LLP  
Nelsons  
The Orr Mackintosh Foundation  
R U B White Charitable Trust  
The Souter Family Trust  
UBS Optimus Foundation  
The Volvox Trust  
The Zochonis Charitable Trust

## Corporate partners

Align Technology  
The Bannatyne Group  
Beacon Search

Beverly Dental  
The AS Watson Group  
EMEA Recruitment  
European Aligner Society  
Fast Tracking Your Future  
Growing Smiles  
Greening Healthcare Ltd  
IAM TECH  
ICI Paris XL  
Johnson & Johnson Medical Limited  
The Maecenata Foundation  
Mediterranean Shipping Company  
MiSmile Network  
The Modern Dentist  
Molnlycke Healthcare  
N Retail  
Overview Forex  
Putney Hill Dental Practice  
The Perfume Shop  
Ridgway Dental  
Savers  
Secret Aesthetics  
Stryker  
Superdrug  
Windrush Door and Windows



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*‘Operation Smile was always there for us, not just for surgery but with speech therapy and psychosocial support. It was a beautiful experience. If I cry now, it’s from happiness.’*

Valeria  
Li’s mum, Mexico



# Fundraising Statement

Thanks to the kindness and generosity of our diverse supporters, we have achieved an income of £7.5M. Our expenditure was £3.3M on raising funds and £4M on charitable activities giving us a net position of £266K in financial year 2025.

**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 own 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 more than 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, 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 in 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 codes of conduct, which cover 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 Data and Technology 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. During this financial year, OSUK received one formal complaint, which was dealt with immediately and resolved.

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 the Fundraising Regulator or ICO codes of conduct.



“

***‘Leana’s life has completely changed. The children who once avoided her now come to play with her. Her surgery has brought us joy and happiness.’***

Angeline  
Leana’s mum

Leana, Madagascar



# 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 2025-2026 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/South America.

## To grow

both our unrestricted and restricted income to support the above.

## To provide

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

## To raise

our national profile via mixed communication channels, focused on donors' needs.



# Our people

Operation Smile's leadership team helps to ensure we make the most efficient use of our precious resources. Our Board of Trustees and Medical Subcommittee work tirelessly around the world to ensure our patients receive the highest quality cleft care and that we're able to achieve our ambitious goals.

## Our Board of Trustees

FY 24-25 has been a year of change for our Board of Trustees. With the departure of Dr Maria Moore as Chair of the Board in September 2024, we welcomed Karen Jacques as Interim Chair of the Board.

In June 2025 we were delighted to welcome three new trustees to our Board, Ingrid Cope, Michelle Futter and Patrick Aylmer. Their diverse backgrounds bring a wealth of experience, passion and expertise to OSUK.

In September 2025 Saqib Alam, who has been a valued member of the Board of Trustees since January 2024, took over from Karen as Chair of The Board.

**Saqib Alam**  
Chair (Appointed September 2025)



**Dr Phil McDonald**  
MBChb, FRCA - Chair, Consultant Anaesthetist



# Our 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.

**Diana Dalton**



**Dr Bill Magee**



**Dr Phil McDonald**



**Jackie Matthews**  
RN, Specialist Nurse, South Thames Cleft Team



**Dr Louise Ferguson**  
Consultant Cleft Lip & Palate & Paediatric ENT Surgeon BSc (Hons) FRCS ORL-HNS



**Judy Nyaga**



**Chris Pinnington**



**Ingrid Cope**



**Dr Bart Stubenitsky**  
Plastic & Reconstructive Surgeon, M.D, Ph.D



**Wg Cdr Ankur Pandya OBE, OSTJ**  
Plastic, Hand and Reconstructive Surgeon



**Michelle Futter**



**Patrick Aylmer**



## Resigned members

### Andrew Bruce

Resigned  
(October 2024)

### Dr Maria Moore

Resigned as Chair  
(Sept 2024)

### Karen Jaques

Interim Chair  
(Sept 2024- Sept 2025)

## Resigned members

### Dr Clive Duke

Consultant Anaesthetist, BSc (Hons)  
MB BS FRCA (Resigned June 2025)



# 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 please visit:  
[www.operationsmile.org.uk](http://www.operationsmile.org.uk)

- Board of Trustees**  
**Dr Maria Moore, BDS (Hons)**  
Chair, Board of Trustees,  
Resigned (Sept 2024)  
**Karen Jaques**  
Interim Chair, Board of Trustees (Sept 2024-Sept 2025)  
**Saqib Alam**  
(Appointed Jan 2024) Board Member  
(Appointed Chair of the Board Sept 2025)  
**Dr William Magee, Jr, DDS, MD**  
Co Founder and CEO Emeritus of  
Operation Smile Inc  
**Andrew John Bruce, BSc, MBA**  
Chair, Finance & Audit Subcommittee,  
Board Member, (resigned Oct 2024)  
**Diana Dalton**  
(Appointed Jan 2024) Board Member  
**Dr Philip McDonald, MBChb, FRCA**  
Chair – Medical Subcommittee and UK  
Medical Director  
**Judy Nyaga LL.B, LL.M, MBA**  
(Appointed Jan 2024) Board Member  
**Christopher Pinnington, BA**  
Board Member  
**Ingrid Cope**  
(Appointed June 2025) Board Member  
**Michelle Futter, FCIPD**  
(Appointed June 2025) Board Member  
**Patrick Aylmer**  
(Appointed June 2025) Board Member  
**Margaret (Mairéad) O’Callaghan AB**  
Executive Director and Company Secretary

**Volunteer Anaesthetist, Jonty, with  
Child Life Specialist, Memory and a  
young patient, Tumpale, in Malawi**



# Subcommittees, ambassadors, bankers and principal advisors

**Key management personnel**  
**Margaret (Mairéad) O’Callaghan AB**  
Executive Director  
**Carol Clairmont**  
Director of Finance  
**Darren Mooten**  
Director of Operations

**Smile ambassadors**  
Anthony Andrews  
Duncan Bannatyne, OBE

**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

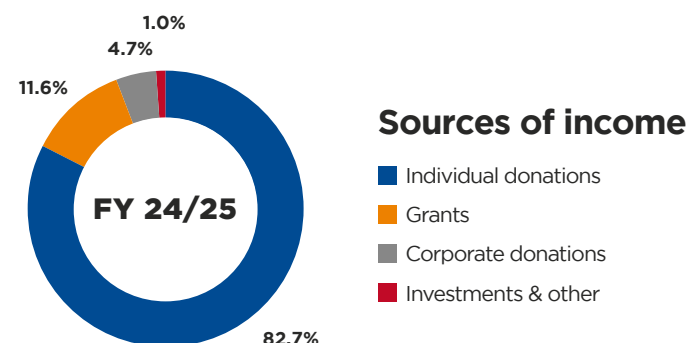
**Solicitors**  
**Russell Cooke Solicitors**  
2 Putney Hill,  
London  
SW15 6AB



# Financial overview

## Financial year 2024-2025

In 2025 Operation Smile United Kingdom generated a total income of £7.5M (2024: £7.1M). Total expenditure for the year was £7.2M (2024: £7.8M), including gifts in kind of £278K (2024: £143K), investment income of £65K (2024: £49K).



**We are deeply grateful to our existing and new donors, as well as the families and executors of our legacy donors, whose generosity enabled us to increase our income and continue making a life-changing impact on children and their communities around the world.**

We are also incredibly proud of our medical volunteers, who selflessly gave their time and expertise to deliver comprehensive cleft care. Their dedication remains at the heart of our mission and continues to transform lives across the globe.

In FY24-25 for every £1 raised £0.88 (2024: £0.90) was spent on our charitable aims (£0.08 on support costs (2024: £0.09), £0.01 (2024:£0.01) on property and property management and £0.04 (2024:0.03 reduction to reserves) was added to reserves.

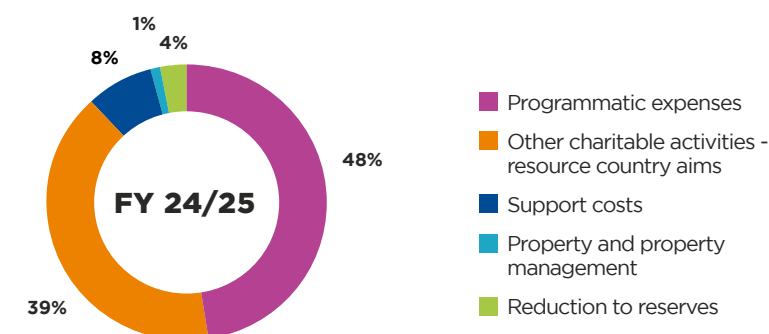
“

***‘I cannot thank our doctor enough because what they did is a gift. Our child is now going to be able to eat, drink and laugh without a problem.’***

Nikuze,  
Adolphe’s mum, Rwanda

**Adolphe, Rwanda**

## Use of funds



### Income

In FY24-25, Operation Smile UK saw a 5% increase in total income compared to the previous year (2024: -5%). This growth was driven primarily by a significant rise in legacy and In Memoriam donations, alongside a 4% uplift in income from Programmes and Partnerships, largely attributed to the generosity of our major donors.

However, direct marketing income declined by 12%, reflecting both the challenging economic climate and a strategic decision to reduce investment in certain fundraising channels. Despite this, we remain deeply grateful to our donors for their continued support.

Looking ahead, we will continue to invest in fundraising, guided by insights from our digital and fundraising teams and Board of Trustees.

### Expenditure

Total expenditure for the year was £7.2M (2024: £7.8M). This reduction reflects a strategic decision by management to temporarily scale back investment in certain fundraising channels, in response to both economic pressures and performance insights.

Looking ahead, this adjustment supports our five-year strategy to increase access to care for one million patients. We will reinvest in high-performing fundraising channels that grow unrestricted income, enabling us to expand our impact sustainably and efficiently.

### Net income generated

In FY24-25, Operation Smile UK generated a net surplus of £265,000, a significant turnaround from the £668,000 deficit recorded in 2024.

This surplus will provide additional funding to support both our charitable programmes and fundraising activities.

As part of our five-year strategy, we are committed to increasing the ratio of expenditure on charitable activities relative to fundraising. By doing so, we aim to deliver comprehensive medical treatment to many more children, ensuring our resources are directed where they can have the greatest impact.

### Balance sheet

As of 30 June 2025, total net assets were £2.7M (2024: £2.7M). Cash held was £3M (2024: £2.4M). Restricted fund balance included was £34K (2024: £33K)

### Reserves policy

The trustees have determined an appropriate level of reserves to be six months of projected operating costs and direct marketing costs which in FY24/25 was budgeted to be £1.4M. This liquidity-based approach ensures the charity can continue its work during periods of fundraising uncertainty.

At 30th June 2025, the free reserves of the charity amounted to £3M (2024: £2.7M). 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 beyond the six-month threshold and continue to monitor this closely. Opportunities to increase spending on charitable activities are continually being explored, with the aim of minimising volatility in cleft service delivery, especially in light of ongoing economic challenges.



# Governance and statement of trustees' responsibilities



**Volunteer nurse Naggie, with a mother and her child in Morocco.**

## Governance

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

Trustees have legal duties and responsibilities under charity law, and act as company directors under company law. OSUK works in partnership with Operation Smile Inc in the US, but the organisations are separately registered with different management teams and Boards of Trustees.

The Board reviewed its organisation in line with the Charity Code of Governance and its Terms of Reference (ToR). Delegated authorities are discharged through subcommittees, the Executive Director, and the Director of Finance. The Code and ToR are reviewed periodically to remain fit for purpose.

## 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 documentation 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 meet OSUK staff members. The induction concludes with a meeting with the Executive Director to discuss feedback and any other queries. Ongoing development and training is addressed by providing opportunities for external training. Trustees can request to attend 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 needed. Minutes are circulated to the Board.

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

## Remuneration of staff

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

OSUK ensures remuneration is equitable and coherent across the organisation. Salaries must balance charitable purpose with realism. Senior executive remuneration is considered in the context of impact on the wider workforce and includes a package of salary, pension contributions, personal development opportunities, and the fulfilment of contributing to public benefit.

Remuneration for the year ended 30 June 2024 comprised salary and pension contributions. There are no other pecuniary benefits for senior or other staff at OSUK.

## Risk management

A record of all risks is maintained in the risk register. The Finance and Audit Subcommittee reviews the register quarterly and takes appropriate action to mitigate risks. The Executive Director brings any new or increased risk to the Board at any time.

The strategy for managing risks, once identified, is to assess their likelihood and impact and assign a rating to each risk. The appropriate mitigation recommendations are then defined.

The risks identified in FY24/25 as having a major impact on the charity's financial sustainability were grouped into the following categories:

- Finance
- People
- Reputation

The Board reviews recommendations quarterly and is satisfied that OSUK's systems and procedures are sufficient to manage the likelihood and impact of risks. Charity and financial regulatory compliance remain a priority, with policies and procedures under regular review. Data protection and cyber security are reviewed with staff regularly.

## Code of practice and vulnerable persons policy

OSUK has a code of practice and vulnerable persons policy to oversee public interactions while fundraising and during service delivery. A reporting procedure is in place, and OSUK also notes the Charity Commission whistleblowing 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 FRS102, 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 £859 (2024: £981) 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 36-37 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 promote health 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 flourishing members of society.

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 reappointed 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:



**Saqib Alam**

Chair of the Board of Trustees

Date: 10/12/25



**Ramata, Ghana**



# Independent auditor's report to the members of Operation Smile United Kingdom

## Opinion

We have audited the financial statements of Operation Smile United Kingdom ('the company') for the year ended 30 June 2025 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 2025 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 has 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 xx , 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 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 noncompliance 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

Samir Chandoo  
(Senior Statutory Auditor)  
For and on behalf of Moore Kingston Smith LLP,  
Statutory Auditor  
9 Appold Street, London, EC2A 2AP  
Date: 15/12/2025



Antonio, Paraguay

Antonio, Paraguay



# Statement of financial activities for the year ended 30 June 2025

	Note	Unrestricted funds (£)	Designated funds (£)	Restricted funds (£)	2025 (£)	Unrestricted funds (£)	Designated funds (£)	Restricted funds (£)	2024 (£)
Income and endowments:									
Donations & legacies	2	6,099,760	-	1,198,058	7,297,818	5,894,175	-	1,045,634	6,939,809
Charitable activities	2a	132,060	-	375	132,435	159,525	-	-	159,525
Interest		64,943	-	-	64,943	49,425	-	-	49,425
Exchange gain or loss		-	-	-	-	-	-	-	-
<b>Total income and endowments</b>		<b>6,296,763</b>	<b>-</b>	<b>1,198,433</b>	<b>7,495,196</b>	<b>6,103,125</b>	<b>-</b>	<b>1,045,634</b>	<b>7,148,759</b>
Expenditure:									
Raising funds	3	3,285,802	-	-	3,285,802	3,734,017	-	-	3,734,017
Charitable activities	3a	2,745,759	-	1,197,633	3,943,392	3,029,223	-	1,044,433	4,073,656
<b>Total expenditure</b>		<b>6,031,561</b>	<b>-</b>	<b>1,197,633</b>	<b>7,229,194</b>	<b>6,763,240</b>	<b>-</b>	<b>1,044,433</b>	<b>7,807,674</b>
<b>Net unrealised (losses) on investments</b>		(52)	-	-	(52)	(8,898)	-	-	(8,898)
<b>Net realised gains on investments</b>		-	-	-	-	-	-	-	-
Prior year adjustment									
<b>Net income for the year</b>		265,150	-	800	265,950	(669,013)	-	1,201	(667,812)
Transfer between funds	11	-	-	-	-	-	-	-	-
<b>Net movement in funds</b>		<b>265,150</b>	<b>-</b>	<b>800</b>	<b>265,950</b>	<b>(669,013)</b>	<b>-</b>	<b>1,201</b>	<b>(667,812)</b>
Reconciliation of funds									
<b>Prior year adjustment</b>			-	-	-		-	-	-
<b>Total funds brought forward</b>		2,706,442	-	33,041	2,739,483	3,375,455	-	31,841	3,407,296
Total funds carried forward		2,971,591	-	33,841	3,005,431	2,706,442	-	33,042	2,739,483

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.



Sebastian with mum Maria, before surgery



Balance sheet for the year ended 30 June 2025

		2025		2024	
	Note	(£)	(£)	(£)	(£)
Fixed assets	6		18,996		22,229
Current assets					
Debtors	8	773,615		633,549	
Cash at bank and in hand		3,027,786		2,432,606	
Total current assets		3,801,401		3,066,155	
Current liabilities					
Creditors:					
Amounts falling due within one year	9	(814,966)		(348,902)	
Net current assets		2,986,435		2,717,253	
Long term liabilities					
Amounts falling due after one year	10		-		-
Net assets		3,005,431		2,739,482	
Represented by:					
Restricted funds		33,841		33,042	
Designated funds			-		-
General (unrestricted) funds	11	2,971,590		2,706,441	
		3,005,431		2,739,482	

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and with the FRS 102 Charity SORP. The notes on pages 54-60 form an integral part of these financial statements.

Approved by the Board of Trustees on 10<sup>th</sup> Dec 2025 and authorised on their behalf by:



**Saqib Alam**  
Chair of the Board of Trustees, Operation Smile UK

Cash flow statement for the year ended 30 June 2025

	2025 (£)	2024 (£)
Net cash provided by operating activities	Note A 611,797	(750,025)
Cashflows from investing in activities:		
Cost of purchasing tangible fixed assets	(16,617)	(22,708)
Change in cash and cash equivalents at 30 June	595,180	(772,733)
Cash and cash equivalents at the beginning 01 July	£2,432,606	£3,205,339
Total cash held at 30 June	£3,027,786	£2,432,606
Note A		
Reconciliation of net expenditure to net cash provided by operating activities	2025 (£)	2024 (£)
Net income/(expenditure) for the year	265,950	(667,812)
Depreciation of tangible assets	19,850	18,348
Increase/(decrease) in investment	-	-
Increase/(decrease) in debtors	(140,066)	(29,523)
Increase/(decrease) in creditors	466,064	(71,038)
Net cash inflow from operating activities	£611,797	-£750,025





# 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 29% (2024: 24%) of costs towards charitable activities as content relating to education and raising awareness of cleft and 71% (2024: 76%) 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 costs relating to surgical programmes are recognised in the year in which they are agreed upon and a commitment made. The total cost of charitable activities also includes 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 donations should be used. Interest earned on such donations is 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 their 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:

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



Young patients in Vietnam

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 cost £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 - Cash and cash equivalents

Cash and cash equivalents include cash at banks and in hand and short- term deposits with a maturity date of 95 days or less. Deposits are made into reputable financial institutions and risk exposure is kept to a minimum.





Andrews with his mum in Peru

2. Donations and legacy income

	Unrestricted funds (£)	Restricted funds (£)	2025 (£)	Unrestricted funds (£)	Restricted funds (£)	2024 (£)
Donations	4,429,388	344,077	4,773,465	4,909,088	301,219	5,210,307
Legacies	1,567,687	6,300	1,573,987	823,666	14,416	838,082
Grants	102,685	569,874	672,559	161,421	587,330	748,751
Sub-total	6,099,760	920,151	7,020,011	5,894,175	902,965	6,797,140
Gifts in kind	-	277,807	277,807	-	142,669	142,669
	6,099,760	1,198,058	7,297,818	5,894,175	1,045,634	6,939,809

2(a). Charitable activities

	Unrestricted Funds (£)	Restricted Funds (£)	Total 2025 (£)	Unrestricted Funds (£)	Restricted Funds (£)	Total 2024 (£)
Community events	132,060	375	132,435	159,525	-	159,525
Sub-total	132,060	375	132,435	159,525	-	159,525
	132,060	375	132,435	159,525	-	159,525

3. Raising funds

	Unrestricted funds (£)	Designated funds (£)	Restricted funds (£)	Total Unrestricted Funds 2025 (£)	Unrestricted funds (£)	Designated funds (£)	Restricted funds (£)	Total Unrestricted funds 2024 (£)
Direct expenses	2,780,544	-	-	2,780,544	3,070,509	-	-	3,070,509
Staff recruitment costs	2,712	-	-	2,712	23,546	-	-	23,546
Property and management costs	46,900	-	-	46,900	48,825	-	-	48,825
Administration costs	455,647	-	-	455,647	591,138	-	-	591,138
	3,285,802	-	-	3,285, 802	3,734,017	-	-	3,734,017

3(a). Charitable activities

	Unrestricted funds (£)	Designated funds (£)	Restricted funds (£)	Total 2025 (£)	Unrestricted funds (£)	Designated funds (£)	Restricted funds (£)	Total 2024 (£)
Programme expenses	2,394,129	-	919,826	3,313,955	2,656,638	-	901,764	3,558,402
Programme expenses - Gifts in kind	-	-	277,807	277,807	-	-	142,669	142,669
Support costs:								
Property and management	36,224	-	-	36,224	37,920	-	-	37,920
Office administration	45,623	-	-	45,623	33,621	-	-	33,621
Other support costs	135,734	-	-	135,734	161,315	-	-	161,315
Governance costs:								
Audit and accounting	53,955	-	-	53,955	27,741	-	-	27,741
Legal/filing and consulting fees	41,234	-	-	41,234	70,515	-	-	70,515
Trustees' liability insurance	2,727	-	-	2,727	981	-	-	981
Allocated support costs	36,133	-	-	36,133	40,492	-	-	40,492
	2,745,759	-	1,197,633	3,943,392	3,029,223	-	1,044,433	4,073,656

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

4. Staff number and costs

	2025 (£)	2024 (£)
Staff salaries	1,161,726	1,194,838
Employer's NIC	129,337	126,101
Employer's pension contribution	67,814	67,358
Other staff costs - volunteers	-	-
	1,358,877	1,388,297
Staff recruitment	4,761	41,833
Training and development	4,784	6,126
Total	9,455	47,959

Three employees received payment above £80K. During the year, the posts of six employees were made redundant. Redundancy costs were £19.9K (2024: £0).



Trustees and key management personnel

During the year trustees' expenses were £859 (2024: £349). £1,957 (2024: £212) was paid in respect of trustees' liability insurance, as permitted by the Charity's Memorandum & Association. Key management personnel (senior management team) as listed on page 39 received a total remuneration of £260K (2024: £255K).

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

	2025	2024
Total number of full-time staff	27	31
Employees earning:		
£60K - £70K	1	1
£70K - £80K	1	-
£80K - £90K	1	1
£90K - £100K	-	1
£100k - £110k	-	-
£110k - £120k		

The employers' pension contribution in respect of the above amounted £14.1K (2024:£13.3K).

5. Net income for the year is stated after charging:

	2025 (£)	2024 (£)
Auditor's remuneration In respect of current year	23,220	18,450
Auditor's remuneration in respect of previous year	12,111	-
Other non-audit services	15,456	16,381
Depreciation of tangible assets	19,850	18,348

6. Tangible fixed assets (Office equipment, furniture and fixtures)

	Office equipment (£)	Furniture and fittings (£)	Total 2025 (£)	Office equipment (£)	Furniture and fittings (£)	Total 2024 (£)
Cost at 01 July 2024	78,412	14,208	92,620	78,351	14,752	93,103
Additions	13,579	3,038	16,617	22,708	-	22,708
Disposals	-	-	-	(22,647)	(544)	(23,191)
Cost at 30 June 2025	91,991	17,246	109,237	78,412	14,208	92,620
Depreciation at 01 July 2024	56,182	14,208	70,389	60,482	14,752	75,234
Depreciation charge for the year	18,565	1,285	19,850	18,348	-	18,348
Depreciation on disposals	-	-	-	(22,649)	(544)	(20,450)
Depreciation at 30 June 2025	74,746	15,493	90,239	56,182	14,208	73,132
Net book values:						
30-Jun-24	22,230	-	22,231	17,869	-	17,869
30-Jun-25	17,244	1,753	18,998	22,230	-	19,488

7. Debtors

	2025 (£)	2024 (£)
HMRC - Gift Aid reclaims	89,132	46,657
Prepayments	48,886	127,008
Receivables	151,002	73,870
Lease deposit	21,250	25,000
Due from Operation Smile Inc/partners	48,186	155,762
Other debtors (incl. accrued income)	415,158	205,252
	773,615	633,549

All debtors are financial instruments measured at present value.

8. Creditors

	2025 (£)	2024 (£)
Trade creditors	190,369	258,900
Due to Operation Smile Inc	423,259	-
HMRC - Tax and NIC due	34,192	36,970
Deferred income	110,370	1,500
Accrued expenses	56,775	51,532
	814,966	348,902

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 FY25/26.

	2025 (£)	2024 (£)
Balance as of 01 July	1,500	10,000
Amount released to income earned from charitable activities	-	(10,000)
Amount received and deferred after one year	-	-
Amount received and deferred in the year	110,370	1,500
Balance as of 30 June	111,870	1,500

9. Statement of funds

	Balance at 01 Jul 24 (£)	Income (£)	Expenditure (£)	Transfers between funds (£)	Balance at 30 Jun 25 (£)	Balance at 01 Jul 23 (£)	Income (£)	Expenditure (£)	Transfers between funds (£)	Balance at 30 Jun 24 (£)
General funds	2,706,441	6,296,712	(6,031,562)	-	2,971,590	3,375,454	6,094,228	(6,763,241)	-	2,706,442
Restricted funds	33,041	1,198,433	(1,197,633)	-	33,841	31,841	1,045,634	(1,044,433)	-	33,041
	2,739,482	7,495,145	(7,229,195)	-	3,005,431	3,407,294	7,139,862	(7,807,674)	-	2,739,483



10. Analysis of net assets between funds

	General unrestricted funds (£)	Restricted funds (£)	Total 2025 (£)	General unrestricted funds (£)	Restricted funds (£)	Total 2024 (£)
Fixed assets and investments	18,996	-	18,996	22,229	-	22,229
Current assets	3,767,560	33,841	3,801,401	3,033,113	33,041	3,066,155
Current liabilities	(814,966)	-	(814,966)	(348,902)	-	348,902
Deferred income	-	-	-	-	-	-
Other/long term liabilities	-	-	-	-	-	-
At 30 June 2025	2,971,590	33,841	3,005,431	2,706,441	33,041	2,739,482

The OSUK policy is such that notice accounts of 95 days or less are considered cash and cash equivalents.

Restricted funds by region

	Balance at 01 July 2024 (£)	Income (£)	Expenditure (£)	Transfers in/(out) (£)	Balance at 30 June 2025 (£)	Balance at 01 July 2023 (£)	Income (£)	Expenditure (£)	Transfers in/(out) (£)	Balance at 30 June 2024 (£)
Africa	31,841	698,085	(697,285)	-	32,641	31,841	617,766	(617,766)	-	31,841
South/Central America	1,200	-	-	-	1,200	-	1,200	-	-	1,200
Asia	-	23,701	(23,701)	-	-	-	-	-	-	-
Europe	-	-	-	-	-	-	-	-	-	-
OSI Global Surgery	-	277,807	(277,807)	-	-	-	142,669	- 142,669	-	-
Other	-	198,840	(198,840)	-	-	-	283,998	- 283,998	-	-
	33,041	1,198,433	(1,197,633)	-	33,841	31,841	1,045,634	- 1,044,433	-	33,041

11. Operating leases

OSUK renewed its lease for office premises from 21 August 2025, for a lease term of 2 years.

Amounts payable to end of lease:	2025 (£)	2024 (£)
Within 1 year	49,968	51,000
Between 2 - 5 Years	57,958	7,126
	107,926	58,126

12. Post balance sheet event

The lease agreement for office premises was signed on 20 August 2025.

13. Related parties

As explained on page 11 of our report, OSUK raises funds to assist OSI in their efforts to raise awareness for global cleft care, safe surgery and education programmes. During the year, £2.4M was granted to OSI and £199K was received from OSI. At balance sheet date OSUK had a liability of £423k (2024: £9k) to OSI in respect of funding for programmes. OSI and other partners owed OSUK£48k) (2024: £155k) for miscellaneous receipts.

14. Capital commitments

OSUK had no capital commitments at the end of 30 June 2025 (2024: Nil).

15. 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 2025 there were 8 (2024: 5) registered members.

Photo credits

We are blessed to work with an incredible group of visual artists.

They help connect our global audiences to the heart of our cause, portraying the beauty and dignity of patients, the passion of our volunteers and supporters, and the life-changing work of our medical programmes.

Toky Andriamisaina  
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

Leana, Madagascar