

OPERATION HERNIA
Company limited by guarantee

DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR TO
DECEMBER 31, 2020

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DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

1. INTRODUCTION

The Directors, who are also the trustees of the charity, have pleasure in presenting their report and the financial statements of Operation Hernia for the year to December 31, 2020. This serves as the trustees' report required by The Charities SORP as well as the directors' report that is required to comply with the Companies Act.

2. ADMINISTRATIVE INFORMATION

2.1 Legal status

The official name of the Company is Operation Hernia. The registered address is 58 Hermitage Road, Plymouth. PL3 4RY

The Company was incorporated on October 20, 2010, under the registration number 7414038 and obtained charitable status on November 11, 2010, under charity registration number 1138936. It is governed by its Articles of Association and is subject to the provisions of the Charities Act, 2011. The Company currently has seven members who agree to contribute £10 in the event of winding up. Its accounts have been prepared in accordance with regulations made under that Act and the Statement of Recommended Practice Accounting and Reporting by Charities (applicable to charities preparing their accounts in accordance with The Financial Reporting Standard applicable to in the UK and Republic of Ireland (FRS102).

The company has a website www.operationhernia.org.uk where further information can be obtained about its work.

2.2 The Directors

The Directors who served the Charity during the period covered by this report are listed below :-

Mr. F.C. Oppong	Chairman
Mr. Arun Ariyathenam	Vice Chairman, Risk Manager
Prof Jacob Akoh	Appointed 21 June 2021
Mr. Bassem Amr	Appointed 6 February 2021
Mrs. Della Ball	Recording Secretary
Mr. Shina Fawole	Appointed 6 February 2021
Mr. Hedley Hunter	Treasurer
Ms. Leah Thorne	Resigned 9 February 2021

2.3 Advisors

Those acting on behalf of the Company are:

Current bankers:

National Westminster Bank plc
12-16 Old Town Street
Plymouth PL1 1DG

Absa Bank Ghana Ltd
Takoradi High Street,
Takoradi
Ghana

Independent Examiner: Mr. Richard Bray, 17 Thornhill Road, Plymouth. PL3 5NF

3. STRUCTURE, GOVERNANCE AND MANAGEMENT

3.1. Organisational structure

The Company is administered by the Board of Directors. The board currently comprises the Chairman and six members.

The Company's Officers, who are drawn from the Board of Directors, are the Chairman, Treasurer and Honorary Secretary (currently vacant).

Two different directors advise on Company House responsibilities, Risk Management and Charity Commission responsibilities.

3.2. Remuneration

The Directors do not receive any remuneration. Legitimate expenses incurred whilst serving the charity are reimbursed.

3.3. Risk Management

Under the terms of the risk management policy discussed by the Directors, the strategic operational and financial risks to which the Company is exposed are evaluated on a continuing basis and appropriate systems have been put in place to mitigate any major risks which are identified. The Directors are satisfied that this policy is sufficient to identify those risks on a timely basis and to ensure that appropriate action be taken so as to keep perceived risks to an acceptable level.

3.4. Director (Trustee) induction and training

The Directors are aware of the importance of ensuring that they properly appreciate their responsibilities as charity trustees. They also understand the need for the Board to reflect the various skills needed for the Company to act properly and efficiently.

4. OBJECTS AND ACTIVITIES OF THE COMPANY

The objects of the Company are set out in its Articles of Association. These are the relief of sickness and the protection and preservation of the health of persons of limited means residing in low resource countries affected by groin and abdominal wall hernias. This relief is provided in particular but not exclusively, through the provision of financial assistance, surgical operations, surgical equipment, surgical facilities, practical advice and education and the teaching of hernia surgery to practitioners treating such persons.

In practical terms Operation Hernia provides:

- Surgeons who carry out operations to correct abdominal wall and groin hernias.
- Training for indigenous surgeons at the hospitals where Operation Hernia operates
- Surgical equipment and supplies to carry out its work.

5. PUBLIC BENEFIT

The Company fulfils its obligation to enjoy charitable status by delivering the following benefits to the communities where it works: (i) the relief of poverty by returning hernia sufferers to work and productivity and the care of their families, (ii) the advancement of education of surgeons working in the hospitals where it operates and (iii) the advancement of the health of hernia sufferers. This enables not only a considerable improvement in quality of life but also enables patients to regain their economic self-sufficiency. This is a demonstration by directors of due regard to the guidance provided by The Charity Commission.

As well as this direct benefit, the Company's activities enable surgeons to gain valuable experience operating in a very different environment from the one to which they are accustomed. The challenges this creates help them to develop their skills and to further their clinical expertise to the benefit of their patients in their ongoing medical careers.

Patients with hernias who are likely to benefit from the work of Operation Hernia are informed through a local Hernia Awareness Campaign delivered by available media and by word of mouth. They are invited for an examination by local doctors and nurses to confirm the diagnosis. The patients are screened and prepared for surgery. The visiting teams review the patients on the day before operating on them.

6. IMPACT OF COVID-19 PANDEMIC

The Board of Operation Hernia responded to the Covid-19 Pandemic by suspending all Operation Hernia Missions from February 2020. The only mission that took place in 2020 was the Dutch Mission in January 2020. This is the second time that overseas missions have been suspended due to international health crisis. The first suspension was due to the Ebola outbreak.

6.1 Impact on Patients: The suspension resulted in denial of hernia surgery to several hundred people in the countries visited by Operation Hernia.

6.2 Impact on Training of Local Surgeons: Cancellation of Operation Hernia courses held in Uganda, Rwanda, Ghana and Tanzania has impacted the training of local surgeons. A webinar was held for Rwandan doctors in April 2021.

6.3 Impact on Volunteers: Volunteers were disappointed at the loss of opportunity to improve the quality of lives of hernia patients in the countries we visit.

6.4 Impact on Fundraising: Pandemic restriction prevented face to face fund raising activity. We have however benefit from online fund raising.

6.5 Adoption of Virtual Board Meetings: A positive outcome is the adoption of Virtual Board Meetings. This development may become a regular feature which will allow Board members to join meetings remotely.

7. INDEMNITY FOR SELECTED OPERATION HERNIA VOLUNTEERS

Operation Hernia offers medical indemnity to retired surgeons who do not have medical indemnity. This was suspended during the Pandemic. It will be reactivated in 2022 before missions are restarted.

8. OPERATION HERNIA ELECTRONIC DATA STORAGE

All official Operation Hernia Documents including volunteer application forms have now been uploaded on to the cloud-based data storage, Fast Drive. This development will improve efficiency of Operation Hernia mission administration.

9. FUNDRAISING

9.1 Online Fund Raising

The pandemic has highlighted the need to enhance our fundraising activities on line. The Board will explore the use of social media and other virtual facilities to improve fund raising

9.2 The Herrod Foundation

The Herrod Foundation, a Switzerland based children's charity, has supported Operation Hernia since 2016. The Foundation informed Operation Hernia in 2019 that they have ended their charity work due to inadequate resources. This will significantly affect funding of Operation

Hernia projects because The Foundation has been our largest donor for the last four years. The last donation of £15,000 received in 2019 remains ring-fenced for funding of the next Rwanda and Botswana mission in 2022.

Operation Hernia is again very grateful to The Herrod Foundation, for the generous support given to the Operation Hernia work in Rwanda and Botswana.

10.DONATION BY MEDTRONIC MEDICAL COMPANY AND EUROPEAN HERNIA SOCIETY (EHS)

Medtronic, a large medical company has proposed a major project to be delivered through The European Hernia Society to support Operation Hernia. Operation Hernia is affiliated to the European Hernia Society. This is a “give back” or a corporate social responsibility initiative. The project has two objectives:

1. A one off donation of a sum of money.
2. Promotion of the Operation Hernia brand.

This will raise the profile of Operation Hernia and improve our recruitment of volunteers. The project will be officially launched at the annual conference of the EHS in October 2021.

11. FINANCIAL REVIEW

A summary of the financial performance in 2020 and the financial position at the end of the year are set out in the following paragraphs.

As explained in paragraph 6 above, with the exception of the Dutch mission in January 2020, the impact of the pandemic was the cancellation of all missions of care to hernia patients for the rest of the year and for the foreseeable future. The cancellation had no net financial impact on the charity as the only costs of missions recorded in the accounts are in respect of the value of the gifts in kind received from mission volunteers. These donations of travel and accommodation expenses equal the charge in the accounts of conducting those missions.

The financial result for the year ended December 31, 2020, was a net deficit of £38,167 which arose from the cost of purchasing and installing the Operation Theatre equipment in Dixcove hospital.

The grant received from AGM Petroleum in 2019 provided the funds required for this refurbishment. This grant was made as part of AGM’s CSR partnership with Operation Hernia to improve hernia treatment in Western Region Ghana

The reserves brought forward on January 1, 2020, decreased by £7,371 in general funds and by £30,759 in restricted funds. The charity continues to hold a high level of cash which, together with ongoing donations and other funds collected will more than cover the costs of our aims and objectives in the coming years.

A charge of £3,594 is recorded in 2020 for insurance premiums paid in 2019 to cover risks in 2020 on policies which remained in force until they were no longer needed as all missions had been cancelled.

The charity's accounts for 2019 were submitted to the Charities Commission and to Companies House on time. Our gratitude goes to Hedley Hunter, our honorary treasurer, for helping to maintain good relations with these institutions.

12. RESERVES POLICY

It is the policy of the Directors to maintain:-

- Unrestricted funds, which are free reserves, at a level sufficient to provide services and equipment in compliance with its objects for a period of at least 12 months and
- Restricted funds in accordance with the wishes of the donors of such amounts to provide specialised equipment as required for all future charitable needs.

The COVID pandemic has resulted in Operation Hernia incurring less expenditure than would normally be the case. As this is expected to give rise to only a temporary reduction in the scale of the charity's activities the Directors are content that the level of reserves remains reasonable.

13 GIFTS IN KIND

13.1 Gifts from volunteers: There was only one mission in 2020. This was the Dutch mission to Ghana (Jan 11-18, 2020). The team conducted a study in collaboration with Operation Hernia.

Estimated Cost of Dutch Mission

	<i>ITEM</i>	<i>COST £</i>
1	Travel for 15 Team Members @423.2	6348
2	Cost of Mesh (38 patients)	420
	TOTAL	6,768

14. ACHIEVEMENTS AND PERFORMANCE

14.1 Collaboration with the Ghana Hernia Society

Operation Hernia and the Ghana Hernia Society have agreed to collaborate in the training of Ghanaian surgeons in hernia surgery. A memorandum of Understanding (MOU) was signed on 25th of May 2020. Operation Hernia agreed to support the training programme with a grant of 60,000 Ghana Cedis. This was funded partly through the AGM CSR project which provided GHS 45,000 (£6,000) and partly through Operation Hernia Funds GHS15,000 (£2,030). The 2020 Hernia course was run with only Ghanaian Trainers because of the pandemic travel restrictions. Operation Hernia surgeons will join the Hernia training Course faculty when travel restrictions

are lifted due to the success of vaccinations and control of global transmission of the COVID-19 virus. A report on the training course has been prepared.

14.2 AGM Petroleum Ghana Limited (AGM)- Corporate social Responsibility (CSR) in Ghana

Because of the covid pandemic, Operation Hernia could not go on missions to deliver the AGM CSR. The only activity that will be undertaken , in spite of the pandemic, will be the 2021 Hernia Training Courses that will be delivered by Ghana Hernia Society Consultant Surgeons. AGM has approved the funding for the hernia training courses.

14.3 Operation Hernia missions in 2020 and 2021

Missions may resume in 2022. This will depend on several factors, including vaccination of volunteers.

14.4 Collaboration with Rwanda Legacy of Hope Charity

All the mission projects in Rwanda are undertaken in collaboration with RWANDA LEGACY OF HOPE (RLOH), a Rwandan charity that is based in Plymouth UK. Operation Hernia has helped RLOH recruit surgeons in Plastic Surgery, Breast Surgery, Orthopaedic Surgery, ENT Surgery and Neurosurgery to help the hospitals in Rwanda and the Ministry of Health.

15.TRAINING

15.1 Year 5 AND Year 6 of COSECSA Operation Hernia Training in Uganda

The 2020 COSECSA Hernia Training Course was suspended due to the pandemic. The 2021 course was also suspended due to Covid . The decision to organise webinars for Ugandan doctors has also been suspended because of Covid.

15.2 Postgraduate Hernia Training Course in Rwanda

The 2020 Rwanda training course suffered the same fate as the COSECSA course. A very successful webinar was organised in April 2021. Webinars will become an important part of Operation Hernia training programmes.

15.3 The 2020 Shorland Hosking Fellowship was not awarded because of the pandemic. We continue to collaborate with the Association of Surgeons in Training (ASiT) to sponsor UK surgical trainees to join an Operation Hernia mission for training. There is uncertainty about the 2021 Fellowship.

15.4 Operation Hernia Sponsored Research in Uganda. Operation Hernia provided funding of \$1,000 (£846) to Dr Lauben Kyomuka to support his research project in the treatment of hernias. This funding will help treat patients with hernias as well as contributing to the training of Dr Lauben Kyomuka, who is a senior surgical trainee at Kampala International University Teaching Hospital.

15.5 Operation Hernia Supported Dutch Hernia Research

Operation Hernia supported a Dutch Operation Hernia research project at Keta Hospital in Ghana in January 2020, with a grant of £1340. This project which was part of an academic dissertation by two Dutch medical students, was approved by the University of Amsterdam. The research was in two parts:-a Retrospective and a Prospective Outcome of Operation Hernia Operations at Keta Hospital in Ghana. The results are yet to be published.

16. TRAINING OF RWANDAN UNDERGRADUATE AND POSTGRADUATE DOCTORS.

At the request of the Rwandan Ministry of Health, Operation Hernia has linked the Rwandan Ministry of Health with the Plymouth Medical School England in a collaboration to assist with undergraduate training. A link has also been established with the Royal college of Surgeons of England (RCSE) to assist with training of Rwandan surgeons in specialist surgical disciplines. The latter is being coordinated through the Global Affairs at the RCSE.

17. PUBLICATIONS

	Publication	Journal
1	Improving Surgical Education in East Africa with a standardized Hernia training program. Authors: Ralph Lorenz, M.D. Chris Oppong, Albrecht Founder Michael Lechner, David M. Sedgwick, Atingwa Tasi, Reiko Wiessner.	Hernia (2021) 25:183–192
2	Improving surgical education in East Africa with a standardized hernia training program (Letter to Editor) J A Akoh	Hernia. 2021 Mar 8

18 INVITATION TO PRESENT OPERATION HERNIA AT EUROPEAN HERNIA SOCIETY, COPENHAGEN OCT 2021

The Chairman of Operation Hernia been invited represent Operation Hernia at the launch of the Medtronic and EHS project in October 2021.

19. REVIEW OF 2020 PLANS

1. To execute a successful second year of Corporate Social Responsibility on behalf of AGM Petroleum. All missions have, however, been suspended because of COVID 19.
2. To operate a fully digitized volunteer application and feedback system via the cloud application now that relevant documents have been uploaded.

Item 1: Missions remain suspended

Item 2: This has been achieved.

20. PLANS FOR THE FUTURE

16.1 To resume Operation Hernia missions. The decision of the Board will depend on the following factors:-

1. Vaccination of all volunteers
2. Control of the Covid pandemic in Europe and the countries we visit.
3. Easing of travel restrictions
4. Government advice on post travel quarantine
5. Travel Insurance and Medical Practice Indemnity Premium
6. Individual conviction of safety

16.2 To start Hernia Course Webinars

16.3 To start a volunteer online application process.

16.4. Complete upgrade of Operation Hernia Website.

21. LONGER TERM PLANS

In the longer-term Operation Hernia plans to continue to provide affordable treatment of hernias in low resource countries. A recent study in Ghana provides evidence to support continuation of the service provided by Operation Hernia. Over a period of 10 years, at the rate of repair of 30 per 100,000, there will be 1 million hernias waiting to be repaired. The collaboration with Rwanda Legacy of Hope in Rwanda will also continue in 2021 and beyond. Operation Hernia suspended all missions in the wake of COVID 19, but this will not affect the collaboration with Rwanda Legacy of Hope.

22. GRATITUDE

Operation Hernia owes a debt of gratitude to several other individuals and organizations who supported the activities of the charity in 2020 as they did in previous years:-

- a. Patron Lord Bernard Ribeiro
- b. The Board of Directors of AGM Petroleum
- c. Medtronic
- d. The European Hernia Society
- e. Professor Odd Mjaland, Professor of surgery in Norway for valuable advice regarding the AGM CSR
- f. Richard Bray our independent scrutineer for advice and for meticulous scrutiny of Operation Hernia accounts.
- g. CEO and management of University Hospitals Plymouth
- h. Mr. Hedley Hunter, Treasurer
- i. All Operation Hernia Board Members.

23. STATEMENT OF DIRECTORS' RESPONSIBILITY

Company law and the law applicable to charities in England and Wales requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state

of affairs of the Company at the year end and of the financial activities for the year ended on that date.

In preparing those financial statements the Directors are required to select appropriate accounting policies and to apply them on a consistent basis and observe the methods and principles of the Charities SORP, making judgements and estimates that are reasonable and prudent. They must also prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements comply with the Companies Act, 2006. The Directors are also responsible for safeguarding the assets of the Company and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Directors on **Sept 20, 2021** and signed on their behalf by

F.C. Oppong FRCS Chairman	
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Independent examiner's report to the trustees of Operation Hernia Charitable Company ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("The 2006 Act")

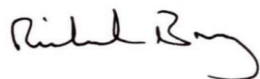
Having satisfied myself that the accounts of Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011(The 2011 Act). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matter has come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the Companies Act 2006; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice: accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Signed:

Name: Richard Bray


Relevant professional qualification or body: ACA DChA

Address: 17 Thornhill Road, Plymouth PL3 5NF

Date: 20 September 2021

OPERATION HERNIA							
Company limited by guarantee							
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2020							
		Unrestricted funds	Restricted funds	Total 2020	Unrestricted funds	Restricted funds	Total 2019
		£	£	£	£	£	£
	Notes						
Income from:							
Donations - Volunteers and equipment		-	6,768	6,768	-	71,673	71,673
Other donations		1,063	17,402	18,465	6,133	75,355	81,488
Investment income		104	138	242	158	285	443
Total income	2	1,167	24,308	25,475	6,291	147,313	153,604
Expenditure on:							
Raising funds	3	310	-	310	426	-	426
Charitable activities	4	4,216	55,062	59,278	4,214	104,192	108,406
Support costs	5	3,594	19	3,613	846	800	1,646
Governance costs	6	418	23	441	236	55	291
Total resources expended		8,538	55,104	63,642	5,722	105,047	110,769
Income expenditure/income		- 7,371	30,796	- 38,167	569	42,266	42,835
Reconciliation of Funds:							
Net result for the year		- 7,371	- 30,796	- 38,167	569	42,266	42,835
Transfers between funds		- 37	37	-	232	- 232	-
Funds brought forward		53,629	73,967	127,596	52,828	31,933	84,761
Total funds carried forward	11/12	46,221	43,208	89,429	53,629	73,967	127,596
The statement of financial activities includes all gains and losses recognised in the year. There are no other recognised gains and losses.							
All incoming resources and resources expended derive from continuing activities.							
The notes on pages 14 to 17 form an integral part of these accounts							

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OPERATION HERNIA					
Company limited by guarantee					
BALANCE SHEET AT 31 DECEMBER 2020					
		31-Dec-20		31-Dec-19	
		£	£	£	£
	Notes				
CURRENT ASSETS					
Stock	7	3,943		-	
Debtors	8	-		35,054	
Cash at bank	9	85,811		115,090	
Total current assets			89,754		150,144
LIABILITIES					
Creditors: amounts falling due within one year	10		325		22,548
Net current assets			89,429		127,596
TOTAL ASSETS			89,429		127,596
THE FUNDS OF THE CHARITABLE COMPANY					
Unrestricted funds	11/12		46,221		53,629
Restricted funds	11/12		43,208		73,967
TOTAL CHARITABLE FUNDS			89,429		127,596
			-		-
The notes on pages 14 to 17 form an integral part of these accounts					
For the year ended 31 December 2020 the Company was entitled to exemption under section 477 of the Companies Act relating to small companies. No members have required the Company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.					
The Directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.					
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.					
Signed on behalf of the Directors by					
Chris Oppong					
				Chairman of the Board of Directors	
				of Operation Hernia	
Dated: 20 September 2021					

OPERATION HERNIA									
Company limited by guarantee									
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020									
1	Accounting policies & significant estimates								
	The principal accounting policies adopted in the preparation of the financial statements are as follows:								
a)	<i>Basis of preparation of the accounts</i>								
	The financial statements of the charitable company have been prepared under the historic cost convention and in accordance with the Charities SORP (FRS102)(second edition - October 2019), applicable Accounting Standards, the Financial Reporting Standard 102 (FRS 102), and the Companies Act 2006.								
	The going concern basis is considered to be appropriate in the context of the company's ability to meet its obligations as they fall due in the period of 12 months following the date of approval of these financial statements. In this consideration, the company's asset position, the level and profile of its liabilities and the company's ability to determine the level of activities have been taken into account.								
b)	<i>Income</i>								
	Income is accounted for when the charity has entitlement to the funds, certainty of receipt and the amount is measurable. Gift Aid is recognised once a claim has been prepared and submitted to HMRC Charities.								
c)	<i>Gifts in kind</i>								
	Gifts in kind are included in income when the benefit to the charity is reasonably quantifiable and measurable. When held as stock for distribution, gifts in kind are only recognised as incoming resources under voluntary income for the period when they are distributed. When gifts in kind are recognised an equivalent amount is included as resources expended under the appropriate category of the Statement of Financial Activities.								
d)	<i>Fund accounting</i>								
	Unrestricted funds are available to use to further any purposes of the charity. Restricted funds are donated for particular areas of work or specific projects undertaken.								
e)	<i>Expenditure</i>								
	Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party. Irrecoverable VAT is charged against the category of expenditure against which it was incurred.								
	Expenditure incurred on raising funds includes costs required in order to effectively raise resources to carry on the charity's activities. Expenses allocated to charitable activities are those project expenses incurred on the missions undertaken during the year and grant related studies. Support costs include administrative expenses which assist the charity in carrying on its day to day operations. Governance costs represent the costs of the strategic management of the charity and of complying with constitutional and statutory requirements.								
	Expenditure is recognised in the period to which it relates. Expenses paid that will be benefited from in a future period are treated as prepayments. Similarly, any expenses paid subsequent to the year end, which relate to activities and missions carried out during the year under review will be accrued.								
f)	<i>Cash Flow Statement</i>								
	The charity has taken advantage of the exemption conferred by FRS 102, which enables it to not present a cash flow statement.								
g)	<i>Foreign currency</i>								
	Foreign currency transactions are recognised at the exchange rate at the time of the transaction. Foreign currency balances are translated into sterling at the exchange rate at the balance sheet date. Resulting gains and losses are included in the SOFA.								
h)	<i>Stock</i>								
	Stock is measured at cost.								
i)	<i>Significant estimates</i>								
	The trustees consider that the key estimate used in preparing the financial statements is the computation of the value attributable to gifts in kind. As discussed above and in the Trustees' Report, these comprise of costs borne by our volunteers on missions for travel and accomodation. It would be unduly onerous to require our volunteers to keep detailed records of costs incurred, so instead we use our knowledge and experience of such costs to estimate the value of gifts in kind for the purpose of the financial statements. Due to the pandemic all missions after February 2020 were cancelled and only one mission took place in January 2020.								

OPERATION HERNIA							
Company limited by guarantee							
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020							
2	Voluntary income					2020 £	2019 £
	Voluntary income is made up of the following:						
	Gifts in kind	Volunteer expenses				6,348	63,430
		Equipment and resources				420	8,243
						6,768	71,673
	AGM Petroleum - Corporate Social Responsibility grant					14,438	56,855
	Interest received on restricted funds					138	285
						21,344	57,140
	Donation >£750 Miriam Aebibe (support for volunteers)					1,628	-
	Donation > £750 Dr. Wolfgang Rienpold (for training programmes)					1,336	-
	The Herrod Foundation - funds raised for Rwanda					-	15,000
	Donation Rotary Club of Torquay - Funding for the India project					-	3,500
	<i>Total restricted funds</i>					24,308	147,313
	Other unrestricted donations less than £750					-	1,740
	Interest received on unrestricted funds					104	158
	Funds raised marking the hospital retirement of Operation Hernia Chairman					-	2,700
	Funds raised by JustGiving (including Gift Aid where applicable)					1,063	1,693
	<i>Total unrestricted funds</i>					1,167	6,291
						25,475	153,604
3	Cost of raising funds						
	Fundraising consultancy					94	94
	Fundraising materials					-	116
	JustGiving fees and commission					216	216
						310	426
4a	Analysis of expenditure on charitable activities						
	<i>Direct project expenses - Restricted funds</i>						
	Travel and living expenses paid by volunteers					6,348	63,430
	Donations of services, medical equipment and supplies					420	8,243
	Medical equipment and supplies for Rwanda					-	7,834
	Travel costs and catering, Surgical instruments for Urdala, India					-	3,068
	AGM CSR - Dixcove Hospital expenses (Ghana)					42,189	21,617
	Cost of hospital treatment of hernia patients					105	-
	Donation - Ghana Hernia Society - training grant					6,000	-
						55,062	104,192
	<i>Direct project expenses - Unrestricted funds</i>						
	Ghana Hernia Society - training grant					2,030	-
	Amagara Lauren study support					846	-
	Uganda training course - theatre gowns, local transport, catering					-	772
	Contribution to Dutch Operation Hernia study					1,340	-
	Insurance for personal accident, travel and professional liability					-	3,442
						4,216	4,214
	Total charitable activities					59,278	108,406
	During the year a grant of £8,030 was paid to the Ghana Hernia Society. This was funded largely by the grant received from AGM (£6,000) with the remainder coming from Operation Hernia's general funds.						
4b	Project expenses incurred - Restricted and Unrestricted funds;						
	The Ghana Hernia Society					2,030	-
	Dutch Operation Hernia study					1,340	-
	Sub total carried to page 16					3,370	-

OPERATION HERNIA						
Company limited by guarantee						
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020						
					2020	2019
4b (continued)	Direct project expenses benefitted the following countries; (from page 15)				3,370	-
	Ghana				55,062	61,994
	Rwanda				-	36,409
	Uganda				846	2,932
	India				-	5,626
	Botswana				-	1,445
					59,278	108,406
5	Support costs					
	<i>Restricted funds</i>					
	Loss on exchange				19	-
	AGM CSR launch costs				-	800
					19	800
	<i>Unrestricted funds</i>					
	Personal accident, travel and professional liability insurance				3,594	846
					3,594	846
	Total				3,613	1,646
6	Governance costs					
	<i>Restricted funds</i>					
	Bank charges				23	55
	<i>Unrestricted funds</i>					
	IT Consultant				292	143
	Zoom connection costs				53	-
	Postage and office supplies				73	93
					418	236
	Total				441	291
7	Stock					
	Mesh purchased for Uganda but not delivered due to pandemic				3,943	-
					3,943	-
8	Debtors					
	Prepayment - Insurance premium				-	1,303
	Other debtor - deposit for equipment				-	33,751
					-	35,054
9	Bank balances					
	NatWest Bank - current account earning no interest				63,593	74,197
	Virgin Money - deposit account earning no interest				21,273	21,168
	Absa Bank Ghana - earning interest at varying rates				945	19,725
					85,811	115,090
10	Creditors: amounts falling due within 12 months					
	<i>Unrestricted funds</i>					
	Other creditors - office expenses				53	237
	Insurance for medical professional cover				-	201
	Sub total				53	438
	<i>Restricted funds</i>					
	Other creditors:					
	- Uganda project - travel expenses				272	272
	- Dixcove Hospital expenses				-	18,770
	- India project				-	3,068
	Sub total				272	22,110
	Total				325	22,548

OPERATION HERNIA							
Company limited by guarantee incorporated 20 October 2010							
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020							
11	Total company funds			Balance 31/12/2019	Arising in the period	Utilised in the period	Balance 31/12/2020
				£	£	£	£
	<i>Restricted funds</i>						
	Funds for Rwanda/Botswana			38,867	-	-	38,867
	AGM CSR			34,668	14,576	48,299	945
	Gifts in Kind - Volunteers			-	6,768	6,768	-
	Donations;						
	Miriam Aebibe - volunteers support			-	1,628	-	1,628
	Dr. Wolfgang Reinhold - training			-	1,336	-	1,336
	India project			432	-	-	432
				73,967	24,308	55,067	43,208
	<i>Unrestricted funds</i>						
	General fund			53,629	1,130	8,538	46,221
				127,596	25,438	63,605	89,429
	Restricted funds arise where specific fundraising has been carried out for a project or where a donor specifies the use of funds. Funds can be restricted to specific projects, purposes or countries.						
	Funds held in the company bank account not subject to specific requirements are classified as unrestricted funds.						
	The funds for Rwanda were donated by the Herrod Foundation. Operation Hernia organised two missions to Rwanda in 2019. The balance unspent at the year end is earmarked to finance more of the same services when the travel restrictions caused by the pandemic have been lifted.						
	The AGM CSR fund is to help develop the health sector in the Western Region of Ghana by improving access to hernia surgery. During the period expenditure was incurred on equipment, training and bank charges.						
	The gifts in kind is the estimated value of the costs incurred by the volunteers for the Dutch mission in January 2020. This includes estimated costs of travel and mesh.						
	The volunteer support fund is to help with the expenses of Operation Hernia volunteers.						
	The training fund is to help with training carried out by Operation Hernia.						
	The India project funds were provided to finance the mission by Operation Hernia volunteers in 2019. The unspent balance will be used to provide further surgery and care to hernia patients in India.						
12	Analysis of net assets between funds						
				General funds	Restricted Funds		Total
				£	£		£
	Net assets at 31 December 2020						
	Bank balances			42,603	43,208		85,811
	Stock			3,943	-		3,943
	Current liabilities			- 325	-	-	325
	Total			46,221	43,208		89,429
	Net assets at 31 December 2019			£	£		£
	Debtors			1,303	33,751		35,054
	Bank balances			52,764	62,326		115,090
	Current liabilities			- 438	- 22,110	-	22,548
	Total			53,629	73,967		127,596
13	Trustees and employees						
	The charity has no employees. No trustee received any remuneration from the charity. One trustee received £53 for office expenses incurred in fulfilling trustee duties.						
	In the year ended 31 December 2020 Kevin Ball, the husband of Della Ball a trustee of Operation Hernia, provided IT consultancy services invoiced at £292 (2019 - £143).						
14	Corporation taxation						
	The charity is exempt from income and corporation taxes on income and gains to the extent that they are applied to charitable objects.						
	These notes form an integral part of the accounts set out on pages 12 and 13						