

OPERATION HERNIA

Company limited by Guarantee.

Registered under the number 07414038

DIRECTORS' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR TO 31 DECEMBER 2022

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DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

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 (OH) for the year to 31 December 2022. 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 07414038 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 :-

Table 1: Operation Hernia Directors

	NAME	ROLE
1	Mr. F.C. Oppong	Chairman
2	Mr. Arun Ariyarathenam	Risk Manager
3	Prof Jacob Akoh	Vice Chairman
4	Mr. Bassem Amr	Charity Commission and Company House Officer
5	Mrs. Della Ball	Recording Secretary
6	Mr. Shina Fawole	Shorland Hosking Fellowship Coordinator
7	Mr. Hedley Hunter	Treasurer



2.3 Advisors

Those acting on behalf of the Company are:

Current bankers:

Nat West 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 Recording Secretary

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 Policy

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 is taken so as to keep perceived risks to an acceptable level.

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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:

- Volunteer Surgeons who carry out operations to correct abdominal wall and specifically groin hernias.
- Training for local 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

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the diagnosis. The patients are screened and prepared for surgery. The visiting teams review the patients on the day before operating on them.

6. 2022 ACTIVITY REPORT

After a two-year suspension of missions, Operation Hernia missions resumed in February 2022. It was a successful year in the delivery of humanitarian care and training.

A unique opportunity was given to Operation Hernia to showcase our successful humanitarian hernia service to the American audience at the 2022 American Hernia Society meeting held at Charlotte, North Carolina in September 2022.

The planned mission to Uganda was cancelled because of a new outbreak of Ebola in the country. The rescheduled mission was delivered in July 2023.

AGM Petroleum ceased operations as in Ghana in March. That ended the AGM/Operation Hernia Corporate Social Responsibility (CSR) project.

Notwithstanding our success, there have been administrative challenges that the charity has had to manage.

7. AGM Petroleum

7.1 Termination of AGM / Operation Hernia Corporate Social Responsibility Hernia Project

AGM has ended the Corporate Social Responsibility (CSR) project. This is because the company has stopped trading in Ghana. A statement released by the company on March 6, 2023, said ***“AGM Petroleum Ghana Limited (AGM) and its owners have decided to relinquish the South Deep Water Tano (SDWT) block after carefully considering all options”***. The CSR project was started in 2019 with the aim of providing hernia sufferers in the Western Region of Ghana, completely free access to surgery. The end of the CSR project has been greeted with disappointment because of the positive impact the programme has had on the health of the people of the Western Region of Ghana.

In this Trustees' Report, it is appropriate to celebrate the achievements of the CSR project and express gratitude to AGM and their associates Ghana National Petroleum Company (GNPC)

7.2 Achievements of the AGM / Operation Hernia CSR project.

1. Beneficiaries: Nearly 1000 patients in the Western Region have had hernia operations, which have been offered free of charge. The quality of their lives has been improved and, in some of the patients, lives have been saved.



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2. Hospital Equipment: Dixcove Hospital theatre has been transformed with provision of new essential equipment funded through the CSR project. A new Theatre Table, Ceiling Operating Lamp, Diathermy Machine, Anaesthetic Machine and Patient Monitor costing £33,192 were donated to the Hospital,. Kwesimintsim Hospital has benefited from a new Diathermy Machine costing £1,888.
3. Training of Doctors: The CSR project has funded the training of 46 district hospital doctors in the following Regions of Ghana: Eastern Region, Oti Region and Western Region. These doctors have been equipped with new skills that will benefit even more hernia patients in the future.
4. Importance of Industry in Health: This project has had many challenges in its delivery. But it has proven that Industry can collaborate successfully with health institutions to improve the health of Ghanaians.

7.3 Gratitude

On behalf of the people of the Western Region of Ghana who have benefitted from the AGM/OH CSR Hernia project, on behalf of the participating hospitals and on behalf of the Board of Directors of Operation Hernia, we thank AGM Petroleum Ghana Ltd who have sponsored the CSR scheme and Ghana National Petroleum Council (GNPC) who have partnered AGM on this project.

7.4 Benefit To Patients

The CSR has generated enormous benefits for the people of the Western Region.

1. Lives have been improved.
2. The 80% of hernia sufferers who could either not work or had difficulty in working will have returned to their role as fishermen and farmers and other workers.
3. Domestic economies have been impacted because "Health is Wealth."
4. Lives have been saved. Five fishermen died from complications of hernia during the covid years when hernia missions were suspended.

7.5 Total Number Of Patients Treated In 2022

452 patients have had successful surgery under the scheme in the 2022 Budget year. This is the highest number of patients treated annually during Operation Hernia missions to the Western Region of Ghana. ***This compares to 168 patients treated in the 2019 AGM/OH CSR campaign. This is a staggering increase in productivity.***

A further **120 patients** were treated during the Western Region Hernia Training Course that was undertaken in February 2022.

7.6 Gratitude To Operation Hernia Volunteers

This magnificent feat was achieved by a resolute team of 19 Operation Hernia surgeons and nurses who sacrificed their precious holidays and funded their travel to Ghana. Three (3) Surgeons served shifts of 2 weeks each. These volunteers deserve more recognition that has been afforded them. The Board of Directors of Operation Hernia, on behalf of the people of Ghana and on behalf of AGM, express our deepest appreciation of our volunteers and extend to them our most heartfelt gratitude for continuing to give to Operation Hernia missions.

7.7 Gratitude To Ghana Management Team

Without the huge sacrifice of time and resources given by Mr Eddie Prah and Dr Bernard Boateng-Duah we would not have achieved this success. We thank especially Dr Boateng for almost single headedly organising the Western Region Training Course and the 2022 missions and for his hospitality. The team has benefited enormously from sound counsel received from Mr Prah and Prof Odd Mjaland.

7.8 CSR Challenges

2022 has been the most challenging in the history of the CSR partnership. These difficulties are summarised below:.

1. Administrative challenges
2. Patient Follow Up: To obtain valuable outcome data to improve patient care.
3. Theatre Staff Burn Out: The level of intensity of theatre activity during missions is very high.

These have been discussed by the directors and solutions suggested to ensure better performance in 2023.

8. PERFORMANCE AND ACHIEVEMENTS

8.1 Operation Hernia Missions in 2022

Fourteen missions were successfully undertaken during 2022, including training courses in Ghana and Rwanda. Twelve of the Fourteen missions (85.7%) involved centres in Ghana. Planning is still ongoing to send a team to the Philippines in 2024.



Unfortunately, the planned training course in Uganda was cancelled because of a new Ebola outbreak. The training course was successfully carried out in July 2023.

The Ghana National Petroleum Company (GNPC) provides essential logistics support for the CSR project.

8.2 Operation Hernia Missions in 2023

Nine missions have, so far, been successfully delivered in Ghana, Rwanda, and Uganda. The mission to Botswana has been rescheduled for 2024.

8.3 Refurbishment of Recovery Ward at Bole Hospital in Ghana.

Medtronic funded the refurbishment of the Theatre Recovery Ward at Bole Hospital, in the Savannah Region of Ghana.

8.4 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. In 2022, Operation Hernia recruited Gynecologists for 3 hospitals in Rwanda. At the request of the Rwandan Ministry of Health, a team of 10 consultant trainers from the UK and Germany trained 31 Rwandan district hospital doctors in April 2023. A follow up mentoring project has been planned for March 2024.

8.5 Collaboration with Medtronic and European Hernia Society (EHS)

Medtronic, a medical company teamed up with the European Hernia Society to promote the humanitarian hernia service and training provided by Operation Hernia. Two members of Operation Hernia were part sponsored by Medtronic to attend the 2022 EHS conference at Manchester where a fund raising activity was organised for Operation Hernia and Hernia International, another hernia charity affiliated to the EHS.

Medtronic donated funds for refurbishment of the Theatre Recovery Ward at Bole Hospital in the Savannah Region of Ghana. This was successfully carried out in April 2023. Medtronic has provided support for the refurbishment of the Outpatient Department and the Accident and Emergency Department in 2023.

8.6 Training of Local Doctors

1. *Ghana*: Western Region Training Course

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In February 2022, Operation Hernia collaborated with the Ghana Hernia Society to train twenty-one local doctors in hernia mesh surgery. Five Hospitals participated in the training course. The course was sponsored by AGM Petroleum, through its Corporate Social Responsibility project. The Operation Hernia chairman joined a team of Ghanaian surgeons to deliver the training.

2. **Rwanda:** Training of Trainers

In April 2022, Seven final year surgical residents were trained as Surgical Trainers through a "Train The Trainers" Course. The course was a collaboration between Operation Hernia, Surgeons for Africa, a German medical group, and Rwanda Legacy of Hope. RLOH coordinates all our missions to Rwanda.

3. **Uganda:** Operation Hernia / College of Surgeons of Eastern, Central and Southern Africa Hernia Course.

The hernia training course in Uganda is a collaboration between Operation Hernia and the College of Surgeons of Eastern, Central and Southern Africa (COSECSA). It was scheduled for October 2022. Unfortunately, the course had to be cancelled because of a new outbreak of Ebola. The training course was rescheduled for July 2023 and has been successfully carried out. Seven COSECSA Residents were trained by a team of Uganda and UK surgeons.

8.7 Training of UK Trainees: Shorland Hosking Fellowship

Award of this Fellowship was resumed in 2022. It was suspended during the COVID 19 pandemic. The award was won by **Mr Mohan Singh** who joined Mr. Shina Fawole's team to Ghana in October 2022. He was funded by Operation Hernia to the tune of £1000. His report has been published on the Operation Hernia website. The 2023 Fellow is **Miss Polly Estridge**. She will be trained by **Mr Shina Fawole** during the November 2023 mission to Ghana. The training will include a formal competence assessment.

8.8 New Operation Hernia Centre: Axim Hospital

Operation Hernia approved Axim Hospital in the Western Region of Ghana as a new mission venue, after inspection of the hospital. The Dutch Operation Hernia Team had a successful mission at Axim Hospital in January 2023. The second mission to Axim Hospital will be from September 17-22, 2023. The team will be led by Chris Oppong.

8.9 Celebration of the 20th Anniversary of the Plymouth-Ghana Link: September 2023

Operation Hernia will participate in the celebrations of the 20th Anniversary of Plymouth-Ghana Link September 29 to October 1, 2023, at the invitation of the Anniversary Planning Committee. The Board of Directors of Operation Hernia has approved the attendance of the Chairman.

9. PUBLICATIONS

Table 2: Publications

	Publication	Journal
1	Technical aspects of inguino scrotal hernia surgery in developing countries. K Shine, C Oppong et al	Hernia. 2023 Feb;27(1):173-179.
2	Update of the International Hernia Surge Guidelines for groin hernia management. C Stabilini, D Chen, N Veenendaal, c Oppong et al This is a publication of the European Hernia Society. C Oppong is a member of the team	BJS Open Accepted for Publication on 16-Jul-2023

10 INVITATIONS TO OPERATION HERNIA

Table 3: Invitations

	Date	Invitation
1	September 2022	American Hernia Society invited Operation Hernia Chairman to present the role of Operation Hernia in Global Surgery
2	October 2022	The European Hernia Society (EHS) and Medtronic invited Operation Hernia to raise awareness of Humanitarian Surgery at the EHS annual conference. Medtronic part- sponsored 2 Board members
3	May 2023	The European Hernia Society (EHS) and Medtronic invited Operation Hernia to raise awareness of Humanitarian Surgery at the EHS annual conference. Medtronic part- sponsored 1 Board member

11. FINANCIAL REVIEW

The financial result for the year ended 31 December 2022 was a net deficit of £10,485 which reduced the restricted funds to £47,855 and unrestricted funds to £37,813.

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Hernia care missions were resumed in February 2022 and 14 missions were completed during the year to 31 December 2022.

Grants from AGM provided the funds required to finance the AGM/CSR project with Operation Hernia to improve hernia treatment to the population in Western Region Ghana. A final grant instalment was received of £6,775 from AGM/CSR in March 2023 to finance their final obligations to hospitals and patients in Western Region Ghana. This has been accrued for in these accounts as have the corresponding obligations to meet the expenses of the project.

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.

13 GIFTS IN KIND

13.1 Gifts from volunteers: Global Missions Feb-Dec 2022

We are immensely grateful to our selfless volunteers. They volunteered a total estimated gifts in kind of £40,530 in 2022. The cost was estimated from known expenditure and from internet cost of flights.

Table 4: Volunteers Gift in Kind

	DATE	TEAM SIZE	HOST COUNTRY	COUNTRY OF ORIGIN of TEAM	ESTIMATED COST PER VOLUNTEER £	TOTAL COST £
1	February 5-12	1	Ghana	UK	770	770
2	April 20-30	7	RWANDA	UK and GERMANY	716	5,012
3	May 21-28	3	GHANA	Norway	800	2,400
4	June 25-July 2	1	GHANA	UK	820	820
5	July 25 -Aug 8	1	GHANA	UK	820	820
6	July 23-30	1	GHANA	UK	820	820
7	August 6-13	1	BOTSWANA	UK	1288	1288
8	Sept 10-17	2	GHANA	UK	820	1640
9	Sept 17-25	6	GHANA	Belgium	820	4,920

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10	Oct 15 - 22	7	GHANA	UK	820	5740
11	Oct 22-28	2	GHANA	UK	820	1640
12	Oct 6-30	11	RWANDA	UK	700	7700
13	Nov 10-17	4	GHANA	Norway	840	3,360
14	Dec 10-17	4	GHANA	Germany	900	3600
	TOTAL					40,530

13.2 Donations in Kind From Companies

Operation Hernia is grateful to the various companies that donated new and refurbished equipment to support our missions. The cost of the equipment was either provided by the companies or estimated from the internet prices of equivalent products.

Table 5: Donations from Companies

COMPANY	ITEM	PRICE / ESTIMATED COST £
University Hospital Plymouth	Refurbished Diathermy Machine for Botswana	1,500
Advanced Medical Solutions	Mesh and Sutures	4,000
Medtronic	Neurosurgical Instruments	13,358
Keybomed UK (Gynaecology)	1. LiNA Xcis-15mm morcellator 2. LNA OperascopeTM. Operative hysteroscope with HDMI cable and on-board LCD Rwanda	750
DP Medical Systems (ENT)	1. Led Cordless Medical Headlight Model: Kd-202a-7 2. Sinuscope 2.7 Mm 0 Degree Model: 330 0911 Rwanda	1,095
Total		20,703

14. 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. We have started the process to reinstate the indemnity.

15. FAST DRIVE: OPERATION HERNIA ON LINE DATA STORAGE

The Fast Drive platform was established to improve Operation Hernia data security and to facilitate access of volunteers to information on missions and medical registration. The online data storage has improved processing of medical registrations.



16. FUNDRAISING

There was only one fundraising activity organised in 2022. This fundraising project was organised at the European Hernia Society annual conference in Manchester, in October 2022. It was a collaboration between the European Hernia Society, Medtronic and Operation Hernia. A donation from this fundraising activity was used to refurbish a Theatre Recovery Ward at Bole Hospital in the Savannaah Region of Ghana. The renovation was completed in April 2023.

16.1 The Herrod Foundation

The Herrod Foundation, a Switzerland based children's charity, supported Operation Hernia from 2016 to 2019. The Foundation informed Operation Hernia in 2019 that it had ended its charity work. This significantly affected funding of Operation Hernia projects because The Foundation had been the largest donor during that period. The donations were restricted for funding missions to Rwanda and Botswana. These funds are still being used due to the suspension of missions as a result of the Covid19 pandemic. In 2022 some of this funding was used to support Rwanda and Botswana missions. Operation Hernia remains very grateful to The Herrod Foundation, for this generous support.

17. PAYMENT OF FEES IN GHANA FOR TEMPORARY MEDICAL REGISTRATION

Operation Hernia surgeons have been exempted from paying fees for temporary medical registration in Ghana since 2005. This concession was granted by the Director General of the Ghana Health Service and incorporated into the memorandum of understanding (MoU) agreed between Operation Hernia and the Ghana Health Service. In May 2022, the concession was withdrawn, without prior notice, by the new Director General. Consequently, Operation Hernia had to pay a fee of £1,691 for the medical registration of three surgeons from Norway. The Chairman travelled to Ghana in June 2022 to successfully renegotiate the concession enjoyed by Operation Hernia surgeons. This was emphasised in the review of the 2021 MoU between Operation Hernia and the Ghana Health Service.

18. REVIEW OF 2022 PLANS

Table 6: Review of 2022 Plans

	ITEM	REVIEW
Plan 1	To begin negotiations for Operation Hernia Mission to the Philippines in 2023 or beyond	This has been started. Yet to be completed.
Plan 2	To apply for ethical approval for formal Audit of Future AGM CSR Hernia Projects	No longer necessary
Plan 3	Appoint a Fund Raiser for Operation Hernia	This was discussed but no appointment has been made

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19. PLANS FOR 2023

Table 7: Plans for 2023

	ITEM	REVIEW DATE
Plan 1	5 year Plan: A committee has been set up to present proposals to the Board.	December 2023
Plan 2	Appoint a Paid Administrator (subject to funding)	December 2023
Plan 3	Execute Philippines Mission Plan	December 2023
Plan 4	Appoint new Treasurer for 2024	December 2023
Plan 5	Revamping of Operation Hernia Website	December 2023
Plan 6	Operation Hernia / Medtronic Documentaries	December 2023

20. LONGER TERM PLANS

Table 8: Future Plans

	PLANS	COMMENT
1	Review of Responsibilities	Included in 5 year plan
2	Succession Planning	Included in 5 year plan
3	To review our access to legal advice	It is important that Operation Hernia establishes a formal access to legal advice
4	To continue to provide affordable treatment of hernias in low resource countries.	The Hernia burden in low and middle resource countries (LMRC) remains high
5	To continue with Training Programmes in Africa	This is the most sustainable way to improve access to safe and timely hernia surgery in LMRC's
6	To continue collaboration with Rwanda Legacy of Hope (RLOH) in Rwanda	This is essential to the success of Operation Hernia in Rwanda.
7	Fund Raising	Operation Hernia needs to establish a reliable means of financial support in the long-term

21. ACKNOWLEDGEMENT

Operation Hernia owes a debt of gratitude to several other individuals and organizations who supported the activities of the charity in 2022 as they did in previous years:-

- a. Patron Lord Bernard Ribeiro*
- b. The Board of Directors of AGM Petroleum and GNPC*
- c. Director General of Ghana Health Service*
- d. Special Advisor on Health to President of Ghana*
- e. Medtronic*
- f. The European Hernia Society*
- g. Advanced Medical Solutions*
- h. Space Storage, Plymouth*
- i. Steris Instrument Management Services*
- j. University Hospitals Plymouth*
- k. Keybomed UK*
- l. DP Medical Systems*
- m. Professor Odd Mjaland, Professor of surgery in Norway for valuable advice regarding the AGM CSR*
- n. Richard Bray our independent scrutineer for advice and for meticulous scrutiny of Operation Hernia accounts.*
- o. All Operation Hernia Board Members and Ghana Operation Hernia Committee members.*

. STATEMENT OF DIRECTORS' RESPONSIBILITY


Company law and the law applicable to charities in England and Wales require 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 26 September 2023 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 2022.

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")

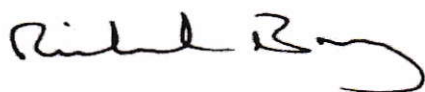
Having satisfied myself that the accounts of Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011(The 2011 Act). In 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: 26 September 2023

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STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds £	Restricted funds £	Total 2022 £	Unrestricted funds £	Restricted funds £	Total 2021 £
	Notes						
Income from:							
Donations - Volunteers and equipment	2	-	61,233	61,233	-	-	-
Other donations and legacies	2	5,100	54,868	59,968	200	21,550	21,750
Investment income		188	427	615	87	136	223
Total income		5,288	116,528	121,816	287	21,686	21,973
Expenditure on:							
Raising funds	3	-	-	-	54	-	54
Charitable activities	4	3,671	123,214	126,885	4,020	10,246	14,266
Support costs	5	5,047	-	5,047	559	107	666
Governance costs	6	369	-	369	263	-	263
Total resources expended		9,087	123,214	132,301	4,896	10,353	15,249
Net expenditure/income		- 3,799	- 6,686	- 10,485	- 4,609	11,333	6,724
Reconciliation of Funds:							
Net result for the year		- 3,799	- 6,686	- 10,485	- 4,609	11,333	6,724
Funds brought forward		41,612	54,541	96,153	46,221	43,208	89,429
Total funds carried forward	11/12	37,813	47,855	85,668	41,612	54,541	96,153

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 20 to 23 form an integral part of these accounts

OPERATION HERNIA Company limited by guarantee BALANCE SHEET AT 31 DECEMBER 2022

		31-Dec-22		31-Dec-21	
		£	£	£	£
	Notes				
CURRENT ASSETS					
Stock	7	3,600		3,943	
Debtors	8	13,000		-	
Cash at bank	9	81,944		93,419	
Total current assets			98,544		97,362
LIABILITIES					
Creditors: amounts falling due within one year	10		12,876		1,209
Net current assets			85,668		96,153
NET ASSETS			85,668		96,153
THE FUNDS OF THE CHARITABLE COMPANY					
Unrestricted funds	11/12		37,813		41,612
Restricted funds	11/12		47,855		54,541
TOTAL CHARITABLE FUNDS			85,668		96,153

The notes on pages 20 to 23 form an integral part of these accounts

For the year ended 31 December 2022 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

26 September 2023

OPERATION HERNIA

Company limited by guarantee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies and significant estimates

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

a) Basis of preparation of the accounts

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) Income

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. Legacies are accounted for based on settlement of the estate or receipt of payment whichever is earlier. Grants received in advance of the associated work being carried out are only deferred when the donor has imposed preconditions on the expenditure of the resources.

c) Gifts in kind

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) Fund accounting

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) Expenditure

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. 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) Cash Flow Statement

The charity has taken advantage of the exemption conferred by FRS 102, which enables it to not present a cash flow statement.

g) Foreign currency

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) Stock

Stock is measured at cost.

i) Significant estimates

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 accommodation. 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.

OPERATION HERNIA Company limited by guarantee NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

2 Voluntary income	2022 £	2021 £
Voluntary income is made up of the following:		
Gifts in kind	40,530	-
Volunteer expenses	20,703	-
Equipment and consumables	61,233	-
<i>Total gifts in kind</i>		
<i>Restricted income</i>		
AGM Petroleum - Corporate Social Responsibility grant (CSR)	44,754	18,855
Hernia Hero Campaign	-	2,695
Medtronic company donation	10,114	-
<i>Total restricted funds</i>	54,868	21,550
Donations less than £750	1,100	200
Donations over £750		
Dr Praful Bohra	2,000	-
Portland Clinical	1,000	-
<i>Total unrestricted funds</i>	4,100	200
Legacy	1,000	-
Other donations and legacies	5,100	200
 3 Cost of raising funds		
JustGiving fees and commission	-	54
	-	54
 4 Analysis of expenditure on charitable activities		
<i>Direct project expenses - Restricted funds</i>		
Travel and living expenses	40,530	-
Donations of services, medical equipment and supplies	20,703	-
<i>Total gifts in kind</i>	61,233	-
AGM CSR costs (see below)	54,764	-
Ghana Hernia Society - training surgeons in Ghana	-	10,246
Rwanda project medical supplies	3,375	-
Air fares and travel expenses	3,842	-
	61,981	10,246
<i>Charitable activities - Restricted funds</i>	123,214	10,246
<i>Charitable activities - Unrestricted funds</i>		
Donation to Operation Hernia for PPE (Ghana)	-	3,000
European Hernia Society conference expenses	778	865
Generator for Dixcove Hospital (Ghana)	1,141	-
Medical registration fees (Ghana)	1,691	-
Travel (Ghana)	61	-
Zoom meeting cost to organise the webinar in Rwanda	-	155
<i>Total Unrestricted funds</i>	3,671	4,020
<i>Total charitable activities</i>	126,885	14,266
AGM CSR costs		
Hospital equipment and supplies	17,918	-
Staff, accommodation, meals and transport	6,185	-
Patient care	21,252	-
Stipend and expenses of Mr. Yeboa	2,599	-
Travel	478	-
Bank charges	19	-
Loss on exchange	6,313	-
<i>Total</i>	54,764	-

OPERATION HERNIA Company limited by guarantee NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

	2022 £	2021 £		
5 Support costs				
<i>Unrestricted funds</i>				
Loss on exchange	-	107		
Travel costs to agree exemption from medical fees in Ghana	804	-		
Travel costs for cancelled Uganda visit	860	-		
Net cost of mesh for surgical operations	343	-		
Personal accident, travel and professional liability insurance	1,745	-		
Shorland Hoskins Fellowship award	1,000	-		
IT costs	295	209		
Upgrade of website	-	350		
	5,047	559		
Total	5,047	666		
6 Governance costs				
<i>Unrestricted funds</i>				
Zoom meeting costs	172	153		
Bank charges	80	48		
Postage and office supplies	117	62		
Total	369	263		
7 Stock				
Mesh for surgical operations	3,600	3,943		
8 Debtors				
Grants and donations	12,376	-		
Other debtor	150	-		
Insurance prepayment	474	-		
Total	13,000	-		
9 Bank balances				
NatWest Bank	5,258	12,500		
Virgin Money	71,547	71,360		
Absa Bank Ghana	5,139	9,559		
	81,944	93,419		
10 Creditors: amounts falling due within 12 months				
General project expenses	122	-		
Travel to Axim hospital Boateng (Ghana)	153	-		
Travel to Axim hospital Macklin (Ghana)	59	-		
Generator for Dixcove hospital (Ghana)	1,141	-		
Due to hospitals for patient care	11,323	-		
Accommodation, meals and travel	35	-		
European Hernia Society conference expenses	-	865		
Zoom meeting expenses	43	72		
Uganda project expenses	-	272		
Total	12,876	1,209		
11 Total company funds				
	Balance 31/12/2021 £	Arising in the period £	Utilised in the period £	Balance 31/12/2022 £
<i>Restricted funds</i>				
Gifts in kind volunteers costs	-	40,530	40,530	-
Gifts in kind donations from companies of equipment	-	20,703	20,703	-
Total value of gifts in kind	-	61,233	61,233	-
Funds for Rwanda/Botswana	38,867	-	4,253	34,614
AGM CSR plus interest	9,583	45,181	54,764	0
Hernia Hero campaign	2,695	-	-	2,695
Recovery Ward project at Debole Hospital				
Ghana (Medtronic)	-	10,114	-	10,114
Volunteers support (Miriam Aebibe)	1,628	-	1,628	-
Training (Dr. Wolfgang Reinhold)	1,336	-	1,336	-
Totals carried to Page 17	54,109	55,295	61,981	47,423

OPERATION HERNIA

Company limited by guarantee incorporated 20 October 2010

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

11 Total company funds brought forward from page 16	54,109	55,295	61,981	47,423
Donations in previous years not yet fully utilised:				
India project	432	-	-	432
	54,541	55,295	61,981	47,855
<i>Unrestricted funds</i>				
General fund	41,612	5,288	9,087	37,813
	96,153	60,583	71,068	85,668

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.

funds.

The funds for Rwanda were donated by the Herrod Foundation.

The AGM CSR fund is to help develop the health sector in the Western Region of Ghana by improving access to hernia surgery.

The Hernia Hero fund is to train doctors in low income countries in hernia surgery.

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 2022			
Bank balances	33,667	48,277	81,944
Stock	3,600	-	3,600
Debtors	624	12,376	13,000
Current liabilities	- 78	- 12,798	- 12,876
Total	37,813	47,855	85,668
Net assets at 31 December 2021			
Bank balances	83,860	9,559	93,419
Stock and prepayments	3,943	-	3,943
Current liabilities	- 1,209	-	- 1,209
Total	86,594	9,559	96,153

13 Trustees and employees

The charity has no employees. In the year ended 31 December 2022 no trustee received remuneration from the charity but three trustees incurred office expenses and travel costs whilst fulfilling their trustee responsibilities for which they were reimbursed a total of £1,727 (£1,138 in 2021). During the same period Kevin Ball, the husband of Della Ball, a trustee of Operation Hernia, provided invoiced IT consultancy services of £375 (£559 in 2021).

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 projects.

These notes form an integral part of the accounts set out on pages 18 and 19