

OPERATION HERNIA

Delivering Medical Missions Since 2005



REGISTERED CHARITY 1138936 COMPANY 07414038 (www.operationhernia.org.uk)

Patron The Lord Ribeiro Kt, CBE FRCS

OPERATION HERNIA **Company limited by Guarantee.**

DIRECTORS' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR TO 31 DECEMBER, 2023

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DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

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 December 31, 2023. 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 Ariyathenam	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

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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 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. No new Directors were trained in 2023.

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 specifically groin hernias.
- Training for local surgeons at the hospitals where Operation Hernia operates.
- Surgical equipment and supplies to carry out its work.
- In Rwanda Operation Hernia surgeons carry out operations in other surgical specialties, in line with our stated objectives.

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.

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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. 2023 ACTIVITY REPORT

1.Successful Missions

2023 has been another successful year for Operation Hernia, as demonstrated in the two tables below. Nineteen (19) teams of volunteer surgeons and nurses went on thirteen (13) humanitarian mission to Ghana, Uganda, and Rwanda. A total of 1034 operations were performed in 973 patients in 14 hospitals. 34 local doctors participated in training programmes.

Table 2: 2023 Operation Hernia Mission Statistics

	ITEM	VALUE
1	Number of Teams	19
2	Number of Missions	13
3	Number of Patients	973
4	Number of Operations	1034
5	Number of Hospitals	14
6	Number of Countries Visited	3
7	Number of Local Doctors Trained	34
8	Number of Volunteers	59

Table 3: Distribution of Hospitals

COUNTRY	NUMBER OF HOSPITALS
Ghana:	8
Rwanda:	5
Uganda:	1
TOTAL	14

2. Unique Collaboration with Medtronic

In September 2023, Operation Hernia collaborated with Medtronic, a medical technology company, to produce five short documentaries about the activities of Operation Hernia. The documentaries will showcase various aspects of an Operation Hernia mission. The documentaries will be an invaluable media tool to promote Operation Hernia. A team of audio-visual professionals and an administrator from Medtronic, travelled with an Operation

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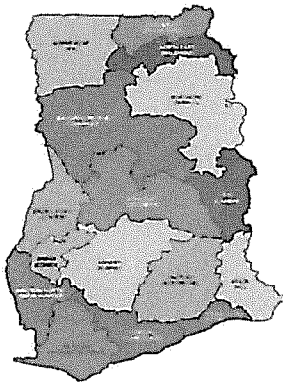
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Hernia team to Bole Hospital in the Savannah Region of Ghana to record the following short documentaries: -

- Operation Hernia
- The Rookie consultant's Journey
- Bole Hospital. Inside view
- The Patient's Perspective
- Beyond Operation Hernia

The documentaries will be published later in 2024.

3. 2024: New Operation Hernia Centre in Ghana: Berekum Holy Family Catholic Hospital (BHFCH)



Berekum Catholic Hospital became the latest Operation Hernia centre in Ghana. Berekum is in the Brong-Ahafo Region of Ghana which has hitherto not been visited by a team from Operation Hernia. The centre was negotiated by the Operation Hernia Norway team who were the first to visit in January 2024. There are plans to establish BHFCH as a Hernia Training Centre in Ghana

4. 2023: New Operation Hernia Centre in Ghana: Richard Novati Hospital in the Volta Region of Ghana.

SUCCESSFUL MISSION TO RICHARD NOVATI CATHOLIC HOSPITAL IN GHANA

- A team from Germany visited the Richard Novati Catholic Hospital in the Volta Region of Ghana in March 2024.
- The first mission to this hospital was in January 2020, just before the Covid Pandemic
- The RNCH is now another established centre for Operation Hernia in Ghana



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5. 2023: New Operation Hernia Centre in Ghana: Axim Hospital

2023 MISSION TO AXIM HOSPITAL IN
WESTERN REGION OF GHANA

- Axim Hospital became a new centre for Operation Hernia in 2023
- The first visit was by the Dutch Operation Hernia team in January 2023.
- The second visit in September 2023 was by a UK team
- The Dutch team have again visited in January 2024



6. Projects at Bole Hospital in Ghana.

Medtronic funded the refurbishment of projects at Bole Hospital, in the Savannah Region of Ghana, at the cost of £10,784. This consisted of refurbishment of the Recovery ward and Outpatient /Accident and Emergency Department

7. 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 Gynecology and Neurosurgery to help the hospitals in Rwanda and the Ministry of Health. In 2023, Operation Hernia recruited 3 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 34 Rwandan district hospital doctors in April 2023.

8. TERMINATION OF AGM / OPERATION HERNIA CORPORATE SOCIAL RESPONSIBILITY HERNIA (CSR) PROJECT

AGM ended the Corporate Social Responsibility (CSR) project in March 2023. This is because the company 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 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 has been greeted with disappointment

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because of the positive impact the programme has had on the health of the people of the Western Region of Ghana.

In the 2023 Chairman's Report, we celebrated the achievements of the CSR and expressed our gratitude to AGM and their associates Ghana National Petroleum Company (GNPC). Because the termination of the CSR happened in March 2023, it is appropriate to repeat the achievements of the CSR in this 2024 report.

8.1 Achievements of the AGM / Operation Hernia CSR.

- **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.
- **Hospital Equipment:** Dixcove Hospital theatre has been transformed with provision of new essential equipment funded through the CSR. A new Theatre Table, Ceiling Operating Lamp, Diathermy Machine, Anaesthetic Machine and Patient Monitor were donated to the Hospital, at a total cost of GHS 316,416 (£ 33,192). Kwesimintsim Hospital has benefited from a new Diathermy Machine costing GHS 18,000 (£ 1,888)
- **Training of Doctors:** The CSR 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.
- **Importance of Industry in Health:** This project has had many challenges in its delivery. There is, however, no denying the fact that it has proven that Industry can collaborate.

8.2 Benefit to Patients

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

- Lives have been improved, according to a study undertaken by Operation Hernia
- The 80% of hernia sufferers who could either not work or had difficulty in working would have returned to their role as fishermen and farmers and other workers.
- Domestic economies have been impacted because "Health is Wealth."
- Potentially, lives have been saved.

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8.3 Closure of AGM CSR Account

The Operation Hernia AGM CSR Absa Bank account was closed in August 2023. The balance GHS 538.56 was transferred to Operation Hernia Absa Account.

8.4 The Ghana National Petroleum Company (GNPC)

The Ghana National Petroleum Company (GNPC) provided essential logistics support for the CSR by offering flights to the Operation Hernia teams from Accra to Takoradi

9 HERNIA HERO PROJECT: COLLABORATION WITH MEDTRONIC AND EUROPEAN HERNIA SOCIETY (EHS)

The Hernia Hero Project is a collaboration between Medtronic, a medical company, the European Hernia Society and two hernia charities affiliated to the EHS (Operation Hernia and Hernia International). It was set up to promote humanitarian hernia service and training in Low and Middle Income countries, provided by Operation Hernia. One member of Operation Hernia was part-sponsored by Medtronic to attend the 2023 EHS conference at Barcelona, to participate in a fund raising activity that was organised for the two hernia charities.

In 2023, Medtronic donated £6029.34 to Operation Hernia for the refurbishment of a Theatre Recovery Ward at Bole Hospital in the Savannah Region of Ghana. This was successfully carried out in April 2023. Medtronic has provided a further £4215.19 to support the refurbishment of the Outpatient Department and the Accident and Emergency Department in 2023/2024.

10. TRAINING OF LOCAL DOCTORS

HERNIA TRAINING MISSION FEBRUARY 2023

- The 2023 Operation Hernia/Rwanda Legacy of Hope/ Surgeons for Africa teams from the UK and Germany delivered a successful Hernia Training Mission in February 2023.
- 34 Rwandan district hospital doctors and surgical residents were trained



1. **Rwanda:**

2. **Uganda:** Operation Hernia / College of Surgeons of Eastern, Central and Southern Africa (COSECSA) Hernia Course.



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The hernia training course in Uganda is a collaboration between Operation Hernia and the College of Surgeons of Eastern, Central and Southern Africa (COSECSA). The 2023 training course was carried out successfully in July 2023. Seven COSECSA Residents were trained by a team of Uganda and UK surgeons.

11. TRAINING OF UK TRAINEES: SHORLAND HOSKING FELLOWSHIP

The 2023 Shorland Hosking award was won by **Miss Polly Estridge** who joined Mr. Shina Fawole's hernia team to Ghana in October 2023. She was funded by Operation Hernia at a cost of **£894.57**

The 2024 Fellow is **Mr David Robinson**. He will be trained by **Mr Shina Fawole** during the November 2024 mission to Ghana. The training includes a formal competence assessment.

12. CELEBRATIONS OF THE 20TH ANNIVERSARY OF THE PLYMOUTH-GHANA LINK: SEPTEMBER 2023 AND JANUARY 2024

Operation Hernia participated in the reciprocal celebrations of the 20th Anniversary of Plymouth-Ghana Link in Ghana and in Plymouth. Operation Hernia is affiliated to the Link. The Ghana celebration was in September 2023. The Plymouth celebration was in January 2024. The Ghana Anniversary Planning Committee invited the Board of Directors of Operation Hernia. The Board approved the attendance of the Chairman.

13. PUBLICATIONS

Table 4: 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 HerniaSurge 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

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14. INVITATIONS TO OPERATION HERNIA

Table 5: Invitations

	Date	Invitation
1	February 2024	Hellenic Hernia Society: Speaker on "Hernia Hero"
2	May 2024	EHS Prague. Speaker on "Operation Hernia"
3	June 2024	Medtronic Conference, Speaker on "How MedTech Companies Can Support Surgical Access in Low-Income Countries: Exploring the Journey of Operation Hernia and the Hernia Heroes"

15 OPERATION HERNIA MISSIONS IN 2024

Thirteen (13) missions have, so far been successfully delivered in Ghana and Rwanda.

16. FINANCIAL REVIEW

The financial result for the year ended December 31, 2023 was a net deficit of £24.467 which reduced the restricted funds to £34.793 and the unrestricted funds to £26.408 to carry forward to the year ending December 31, 2024.

The final grant from AGM/CSR of £6.775 was received in March 2023 and used to discharge their final obligations to hospitals and patients in Western Region Ghana. This was income that was accrued in the accounts for the year to 31 December 2022.

Donations were received for the payment of hospital costs in the Western Region.

Fund Raising in 2023

This was organised by Medtronic in conjunction with the European Hernia Society. An amount of £6500. was not transferred to Operation Hernia account until 2024. This amount will be recognised as income in the 2024 financial statement.

17. 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.

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18 GIFTS IN KIND

19.1 Gifts from volunteers: Global Missions January -December 2023

Our volunteers are our most valuable "resource." They volunteered a total estimated gift in kind of £42,994 in 2023 and £40,530 in 2022. The cost was estimated from known expenditure and cost of flights as on the websites of airlines.

Table 6: Volunteers Gift in Kind

Operation Hernia Missions To Ghana January To December 2023

DATE 2023	TEAM SIZE	HOST COUNTRY HOSPITAL	COUNTRY OF ORIGIN of TEAM	ESTIMATED COST PER VOLUNTEER £	TOTAL COST £
Jan 9-16	14	Ghana	Holland	820	11,480
Feb 22-29	3	Rwanda	UK	716	2,148
Mar 12-18	3	Ghana	Norway	840	2,520
April 15-22	2	Ghana	UK and Sweden	716 840	1,556
July 21-28	2	Uganda	UK	700 + 160	1560
Aug 12- Sept 5	1	Ghana	UK	770	770
Sept 16-23	4	Ghana	Belgium	820	3,280
Sept 16-23	4	Ghana	Belgium	820	3,280
Sept 16- Oct 15	10	Rwanda	UK	716	7,160
Sept 18-22	2	Ghana	UK	770	1,540
Nov 11-18	5	Ghana	UK	770	3,850
Nov 13-20	3	Ghana BMC	UK	770	2,310
Nov 18-25	2	Ghana Bole	UK	770	1,540
TOTAL					42,994

20.2 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.

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Table 7: Donations from Companies

COMPANY	ITEM	PRICE / ESTIMATED COST £
Advanced Medical Solutions	Neurosurgical Supplies	2035.70
Steris Healthcare	Surgical Instruments	1,337
Steris Healthcare	Surgical Instruments	782
Erbe Medical UK Ltd	Refurbished ERBE VIO 300	2,000
TOTAL		6,154.70

21. INDEMNITY FOR SELECTED OPERATION HERNIA VOLUNTEERS

Until May 2023 when the last Operation Hernia medical indemnity expired, Operation Hernia offered medical indemnity to retired surgeons who do not have medical indemnity. This facility has been withdrawn because of the unaffordability of 2023 premiums.

22. 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.

23. FUNDRAISING

The Hernia Hero project referred to earlier was the only formal fund raising activity in 2023. It was a collaboration between the European Hernia Society and Medtronic. Operation Hernia received **£6029.34** from this event. The donation was ringfenced for the refurbishment of a Theatre Recovery Ward at Bole Hospital in the Savannah Region of Ghana. The renovation was completed in April 2023.

24. PAYMENT OF FEES IN GHANA FOR TEMPORARY MEDICAL REGISTRATION

Operation Hernia surgeons have since our establishment in 2005 been exempted from paying fees for temporary medical registration in Ghana. This concession has been 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. Unfortunately, in May 2022, the concession was withdrawn, without prior notice, by the new Director General. Consequently, Operation Hernia was compelled to pay a fee of \$2000 for the medical registration of 3 surgeons from Norway. The Chairman renewed the agreement with the Ghana Health Service in 2023.

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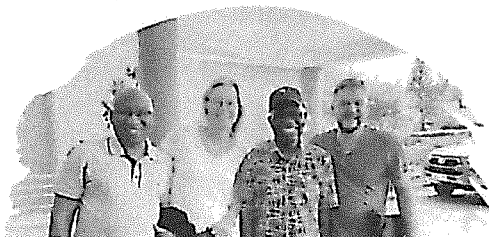
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25: GRATITUDE TO VOLUNTEERS



GRATITUDE TO OPERATION HERNIA VOLUNTEERS

- The success of Operation Hernia would not be possible without our dedicated volunteers.
- In 2023, we had 59 volunteers from the UK, Germany, The Netherlands, Sweden, Belgium and Austria
- They all funded their travel.
- They helped relieve the suffering of 973 patients and performed 1034 operations.
- OPERATION HERNIA is very grateful for the magnanimous sacrifice of our volunteers.



26. GRATITUDE TO GHANA MANAGEMENT COMMITTEE

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.
- I would like to thank especially Dr Boateng for almost single handedly organising all the 2023 missions and for his hospitality.
- The team has benefited enormously from sound counsel received from Mr Prah and Prof Odd Mjaland. From Norway



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27. REVIEW OF 2023 PLANS

Table 8: Review of 2023 Plans

			Action Taken
Plan 1	5 year Plan: A committee has been set up to present proposals to the Board.	December 2023	Proposals discussed by Operation Hernia Board and accepted.
Plan 2	Appoint a Paid Administrator (subject to funding)	December 2023	Position yet to be advertised.
Plan 3	Execute Philippines Mission Plan	December 2023	Suspended.
Plan 4	Refurbish Bole Hospital Recovery Ward with funding from Medtronic	December 2023	Completed in April 2023
Plan 5	Appoint new Treasurer for 2024	December 2023	No replacement recruited yet.
Plan 6	Revamping of Operation Hernia Website	December 2023	In progress.

28. LONGER TERM PLANS

Table 9: Future

	PLANS	COMMENT
1	Support Establishment of Berekum Catholic Hospital as a Hernia Training Centre in Ghana	In discussion stage. This is the plan of the Hospital Authorities as part of a regional plan. Operation Hernia would be a collaborator.
2	Appointment of a new Treasurer	This is a critical requirement
3	Appointment of an Administrator	Included in 5 year plan
4	To review our access to legal advice	It is important that Operation Hernia establishes a formal access to legal advice
5	To continue to provide affordable treatment of hernias in low resource countries.	The Hernia burden in low and middle resource countries (LMRC) remains high
6	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
7	To review collaboration with Rwanda Legacy of Hope (RLOH) in Rwanda	Operation Hernia collaborates in Rwanda with RLOH

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8	Fund Raising	Reliable means of financial support in the long-term needed.
9	Operation Hernia Ambassadors	To be revamped.

29. ACKNOWLEDGEMENT

Operation Hernia owes a debt of gratitude to several individuals and organizations who supported the activities of the charity in 2023 as they did in previous years:-

- **Patron Lord Bernard Ribeiro**
- **The Board of Directors of AGM Petroleum and GNPC**
- **Director General of Ghana Health Service**
- **Special Advisor on Health to President of Ghana**
- **Medtronic**
- **The European Hernia Society**
- **Advanced Medical Solutions**
- **University Hospitals Plymouth**
- **Keybomed UK**
- **DP Medical Systems**
- **Steris Healthcare**
- **Professor Odd Mjaland, Professor of surgery in Norway for valuable advice regarding the AGM CSR**
- **Richard Bray our independent scrutineer for advice and for meticulous scrutiny of Operation Hernia accounts.**
- **All Operation Hernia Board Members and Ghana Operation Hernia Committee members.**

30. 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

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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 September 27, 2024 and signed on their behalf by

F.C. Oppong FRCS

Chairman

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 2023.

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.

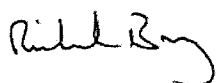
Independent examiner's statement

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: 27 September 2024

OPERATION HERNIA

Company limited by guarantee

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Unrestricted funds £	Restricted funds £	Total 2022 £
Income from:							
Donations - Volunteers and equipment	2	-	49,148	49,148	-	61,233	61,233
Other donations and legacies	2	839	5,284	6,123	5,100	54,868	59,968
Investment and other income	2	1,603	-	1,603	188	427	615
Total income	2	2,442	54,432	56,874	5,288	116,528	121,816
Expenditure on:							
Charitable activities	3	7,834	67,494	75,328	3,671	123,214	126,885
Support costs	4	5,493	-	5,493	5,047	-	5,047
Governance costs	5	520	-	520	369	-	369
Total resources expended		13,847	67,494	81,341	9,087	123,214	132,301
Net expenditure		- 11,405	- 13,062	- 24,467	- 3,799	- 6,686	- 10,485
Reconciliation of Funds:							
Net result for the year		- 11,405	- 13,062	- 24,467	- 3,799	- 6,686	- 10,485
Funds brought forward	10	37,813	47,855	85,668	41,612	54,541	96,153
Total funds carried forward	10	26,408	34,793	61,201	37,813	47,855	85,668

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.

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The notes on pages 21 to 24 form an integral part of these accounts

OPERATION HERNIA Company limited by guarantee BALANCE SHEET AT 31 DECEMBER 2023

		31-Dec-23		31-Dec-22	
		£	£	£	£
	Notes				
CURRENT ASSETS					
Stock	6	-		3,600	
Debtors	7	1,648		13,000	
Cash at bank	8	<u>61,300</u>		<u>81,944</u>	
Total current assets			62,948		98,544
LIABILITIES					
Creditors: amounts falling due within one year	9		<u>1,747</u>		<u>12,876</u>
Net current assets			<u>61,201</u>		<u>85,668</u>
TOTAL ASSETS			<u><u>61,201</u></u>		<u><u>85,668</u></u>
THE FUNDS OF THE CHARITABLE COMPANY					
Unrestricted funds	10/11		26,408		37,813
Restricted funds	10/11		34,793		47,855
TOTAL CHARITABLE FUNDS			<u><u>61,201</u></u>		<u><u>85,668</u></u>

The notes on pages 21 to 24 form an integral part of these accounts

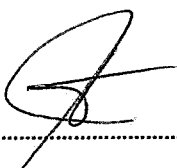
For the year ended 31 December 2023 the Company was entitled to exemption under section 477 of the Companies Act relating to small companies. No members have required the Company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

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


 OCTOBER 30, 2024

Chairman of the Board of Directors
of Operation Hernia

OPERATION HERNIA

Company limited by guarantee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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.

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 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. Due to the pandemic all missions after February 2020 were cancelled and only one mission took place in January 2020. No missions took place in 2021. Missions recommenced in January 2022, 12 missions took place throughout the year ended 31 December 2022 and in the year ended 31 December 2023.

OPERATION HERNIA

Company limited by guarantee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

2 Voluntary income	2023	2022
	£	£
Voluntary income is made up of the following:		
Gifts in kind	42,994	40,530
Volunteer expenses	6,154	20,703
Equipment and consumables		
<i>Total gifts in kind</i>	<u>49,148</u>	<u>61,233</u>
AGM Petroleum - Corporate Social Responsibility grant (CSR)	-	44,754
Donations for refurbishment at Bole Hospital	4,692	10,114
Donations for Nurse training	592	-
	<u>5,284</u>	<u>54,868</u>
Interest arising on restricted fund	-	427
<i>Total restricted funds</i>	<u>54,432</u>	<u>116,528</u>
<i>Unrestricted funds</i>		
Other donations and legacies	839	1,100
Dr Praful Bohra	-	2,000
Portland Clinical	-	1,000
Legacy	-	1,000
	<u>839</u>	<u>5,100</u>
Profit on foreign exchange transaction	1,142	-
Interest received on unrestricted funds and other income	461	188
	<u>1,603</u>	<u>188</u>
<i>Total unrestricted funds</i>	<u>2,442</u>	<u>5,288</u>
<i>Total income</i>	<u>56,874</u>	<u>121,816</u>
3 Analysis of expenditure on charitable activities		
<i>Direct project expenses - Restricted funds</i>		
Travel and living expenses	42,994	40,530
Donations of services, medical equipment and supplies	6,154	20,703
Total gifts in kind	<u>49,148</u>	<u>61,233</u>
AGM CSR costs (see below)	-	54,764
Refurbishment at Bole Hospital	10,784	-
Nurse training	592	-
Rwanda project medical supplies, mesh	6,970	3,375
Air fares and travel expenses	-	3,842
	<u>18,346</u>	<u>61,981</u>
Charitable activities - Restricted funds	<u>67,494</u>	<u>123,214</u>
Charitable activities - Unrestricted funds		
Uganda mission	3,797	-
Ghana missions	2,639	1,202
Bole missions	1,398	-
European Hernia Society conference expenses	-	778
Medical registration fees (Ghana)	-	1,691
<i>Total Unrestricted funds</i>	<u>7,834</u>	<u>3,671</u>
<i>Total charitable activities</i>	<u>75,328</u>	<u>126,885</u>
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 AGM CSR costs Restricted funds</i>	<u>-</u>	<u>54,764</u>

OPERATION HERNIA Company limited by guarantee NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

	2023	2022		
	£	£		
4 Support costs				
Unrestricted funds				
Travel costs to agree exemption from medical fees in Ghana	-	804		
Travel costs for cancelled Uganda visit	-	860		
Travel costs for Chris Oppong to attend OHB meeting in Barcelona	544			
Net cost of mesh for surgical operations	-	343		
Personal accident, travel and professional liability insurance	2,049	1,745		
Shorland Hoskins Fellowship award	895	1,000		
Loss on exchange	892	-		
Administration support in Ghana	815	-		
Donation to Operation Hernia Ghana	38	-		
IT costs	260	295		
Total	5,493	5,047		
5 Governance costs				
Unrestricted funds				
Zoom meeting costs	140	172		
Bank charges	187	80		
Postage and office supplies	193	117		
Total	520	369		
6 Stock				
Mesh for surgical operations	-	3,600		
7 Debtors				
Grant from AGM to finance the payments due to hospitals for patient care	-	12,376		
Refund of penalty for late submission of financial statements	-	150		
Travel expenses paid in advance	1,000	-		
Insurance - Premium paid in advance	648	474		
Total	1,648	13,000		
8 Bank balances				
NatWest Bank	9,386	5,258		
Virgin Money	51,914	71,547		
Absa Bank Ghana	-	5,139		
	61,300	81,944		
9 Creditors: amounts falling due within one year				
General project expenses	-	122		
Travel to Axim hospital Boateng (Ghana)	-	153		
Travel to Axim hospital Macklin (Ghana)	75	59		
Generator for Dixcove hospital (Ghana)	-	1,141		
Accommodation, meals and travel	-	35		
Due to hospitals for patient care	-	11,323		
Uganda training mission expenses	251	-		
Admin costs in Ghana	75	-		
NHS invoice for drugs delivered in 2022 paid in May 2024	1,268	-		
Zoom meeting expenses	78	43		
Total	1,747	12,876		
10 Total company funds				
	Balance	Arising in	Utilised in	Balance
	31/12/2022	the period	the period	31/12/2023
	£	£	£	£
Restricted funds				
Gifts in kind volunteers costs	-	42,994	42,994	-
Gifts in kind donations from companies	-	6,154	6,154	-
Total value of gifts in kind	-	49,148	49,148	-
Funds for Rwanda/Botswana	34,614	-	6,970	27,644
Hernia Hero campaign	2,695	-	-	2,695
Projects at Bole Hospital Ghana	10,114	4,692	10,784	4,022
Nurse training	-	592	592	-
Totals carried to Page 24	47,423	5,284	18,346	34,361

OPERATION HERNIA

Company limited by guarantee incorporated 20 October 2010

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

10 Total company funds brought forward from page 23	47,423	5,284	18,346	34,361
Donations in previous years not yet fully utilised;				
India project	432	-	-	432
	47,855	5,284	18,346	34,793
<i>Unrestricted funds</i>				
General fund	37,813	-	11,405	26,408
	<u>85,668</u>	<u>5,284</u>	<u>29,751</u>	<u>61,201</u>

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. The balance unspent at the year end is earmarked to finance future work in the region.

The AGM CSR fund helped to develop the health sector in the Western Region of Ghana by improving access to hernia surgery. During the year expenditure was incurred on equipment, training and bank charges.

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.

11 Analysis of net assets between funds

	General funds	Restricted Funds	Total
	£	£	£
Net assets at 31 December 2023			
Bank balances	26,507	34,793	61,300
Debtors	1,648	-	1,648
Current liabilities	- 1,747	- -	1,747
Total	<u>26,408</u>	<u>34,793</u>	<u>61,201</u>
Net assets at 31 December 2022	£	£	£
Bank balances	33,667	48,277	81,944
Stock and prepayments	4,224	12,376	16,600
Current liabilities	- 78 -	12,798 -	12,876
Total	<u>37,813</u>	<u>47,855</u>	<u>85,668</u>

12 Trustees and employees

The charity has no employees. In the year ended 31 December 2023 no trustee received remuneration from the charity but three trustees incurred office expenses, travel costs, Zoom charges and purchasing technical equipment while fulfilling their trustee responsibilities for which they were reimbursed a total of £2,119. (£1,727 in 2022). During the same period Kevin Ball, the husband of Della Ball, a trustee of Operation Hernia,

provided IT consultancy services which he invoiced at £260 (£559 in 2022).

In 2023, it was agreed by the committee that the younger brother of the Chairman Chris Oppong should be engaged on a contractual basis to carry out a number of administrative functions in Ghana for which he would receive a fee of £25 per month. On this basis he received fees of £750 in 2023 backdated from July 2021.

13 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 19 and 20