

OPERATION FISTULA (UK)

England & Wales · Charity number 1162031

Details

Other names OPFISTULA UK

Status Registered

Legal form Charitable company

Company number [09542896](#)

Registered 2015-06-05

Register [View on the Charity Commission register](#)

Contact

Address Quad Workspace
311-321 Banbury Road
Oxford
OX2 7JH

Phone 01865 598 523

Email info@opfistula.org

Website www.opfistula.org

Activities

Objects: THE OBJECTS OF THE CHARITY ARE FOR THE PUBLIC BENEFIT:THE ADVANCEMENT OF HEALTH AND IN PARTICULAR, WITHOUT LIMITATION, THE TREATMENT AND CARE OF WOMEN SUFFERING FROM AN OBSTETRIC FISTULA; ANDTHE ADVANCEMENT OF EDUCATION IN PARTICULAR, WITHOUT LIMITATION, IN THE SUBJECT OF OBSTETRIC FISTULAS.

Activities: We aim to revolutionize fistula care for women everywhere by using traceable data to drive quality improvement. Performance-based incentives provided directly to the point of care are the bridge that links resources with need. By connecting funding flows directly to patient outcomes, we create a traceable chain of accountability that gives donors confidence in the impact of their funding.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief
- **Who:** The General Public/mankind

Geography

- Bangladesh
- Cameroon
- Madagascar
- Malawi
- Nepal

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£362,183	£369,945	-	-
2023-12-31	£269,706	£255,493	-	-
2022-12-31	£530,678	£586,750	£110,328	5
2021-12-31	£352,836	£541,111	-	-
2020-12-31	£779,622	£695,182	£354,675	5

Trustees

Name	Role	Appointed
Akinyi Sagoe-Moses		2022-11-23
Dr Maureen Kerubo Momanyi		2025-10-27
NICHOLAS DAVID JENKINS		2015-04-15

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England & Wales - Charity number 1162031

Accounts

Company number: 09542896

Charity number: 1162031

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FISTULA

OPERATION FISTULA (UK)
ANNUAL REPORT & FINANCIAL STATEMENTS

For the year ended 31 December 2024

Operation Fistula (UK)

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For the year ended 31 December 2024

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Reference & Administrative Information

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Company number 09542896

Charity number 1162031

Registered office Lambourne House
311-321 Banbury Road
Oxford
OX2 7JH

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Nicholas David Jenkins
Dr Jerker Liljestrand
Akinyi Sagoe-Moses

Key Management

Personnel Seth Cochran, Founder & CEO

Bankers CAF Bank
25 Kings Hill Ave
Kings Hill
West Malling
ME19 4JQ

Auditors Sophie Wheeler Accountants Ltd
27 Regent Grove
Holly Walk
Leamington Spa
CV23 4NN

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Trustees' Annual Report

(Including Directors' Report)

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The trustees present their report and the financial statements for the year ended 31 December 2024.

Reference and administrative information set out on page 2 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and Activities

The objectives of the charity are for the public benefit: the advancement of health and in particular, without limitation, the funding of treatment and care for women suffering with obstetric fistula; and the advancement of education in particular, without limitation, in the subject of obstetric fistula.

Obstetric fistula is a childbirth injury that results from obstructed labour. This terrible condition affects more than one million women in Africa and South Asia, and persists because women have no access to safe and timely emergency obstetric care.

Operation Fistula's mission is to end fistula for every woman, everywhere. We exist to create a fistula free world.

The main activities undertaken in relation to Operation Fistula's purposes, are described in terms of the following programs:

We are working to end fistula across specific geographical locations. As part of our work to end fistula for every woman, everywhere, we have spearheaded a large, locally lead, program in Madagascar, where we are aiming to eradicate obstetric fistula across targeted regions of the country. This means finding the patients who are most difficult to reach, mobilising them to care, delivering treatment and post operative support, and enabling rehabilitation and psychosocial care.

Our work seeks to design a replicable and scalable delivery model that finds every woman living with fistula, and works to meet their needs. This work is currently being implemented in Madagascar, but our future vision is to scale this work to other countries via South-South collaboration. We call this program Fistula Repair for Everyone Everywhere (FREE). The program is currently being implemented in Madagascar. Our vision is to scale this work to more countries and geographies, via South-South collaboration and replication.

We have harnessed the power of technology and analytics to trigger collaboration and improve quality. Fistula organisations often work in silos, with best practices rarely being shared. Needless duplication, wasted resources, and gaps in coverage, result. To address this challenge Operation Fistula created GOFAR – the Global Obstetric Fistula Automated Registry. GOFAR is a data collection, analysis, and visualisation system that empowers providers working on the ground to monitor, track, and evaluate their efforts. This platform provides a shared measurement system and has the power to improve coordination,

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collaboration, and quality across our sector. This programme of work is known as 'GOFAR together' and aims to both support individual users in their data collection efforts, and strengthen health systems and NGO organisations working to end fistula, by providing them with a shared measurement system and quality insights that improve their care and strengthen the implementation of their interventions.

We empower local service providers with catalytic funding. Our funding model is the backbone of several programs. Our funding is catalytic – the goal is to enable grassroots providers, who cannot access traditional funding, to access the resources they need to be able to deliver free care to patients. Our catalytic funding is performance-based, and conditional on data collection and data entry into the GOFAR system.

The data we collect via the process enables us to verify the quality of care delivered, monitor and track performance of the surgeon, and deliver insights to improve care quality and increase care capacity moving forward.

At Operation Fistula, we call this programme of work 'Kickstart' because this funding is the catalyst - without it care would not occur, data would not be collected, and quality insights would not be collected and shared.

We identify and map the system failures that cause fistula, so it can be prevented. We do this using data we have collected, and data from partners. We then visualise this data using data visualisation software. This visualised data empowers the global community with insights for impact and prevention - providing organisations with data advocacy tools, and revealing areas of extreme gender inequality, injustice, vulnerability, and system failure. The goal of this programme is fistula prevention and system strengthening. It works by providing governments and partners with national-level data dashboards that can enable them to identify trends that empower more targeted interventions, and better approaches to the prevention of both maternal morbidities (like fistula) and maternal death. This data can then also drive cross-partner collaboration and enable more efficient interventions in the work to achieve the United Nations Sustainable Development Goals (SDGs). The name of this programme summarises its goal, to: Visualise Gender Equality.

Achievements and Performance

In 2023, our focus was reflection, consolidation, and the ideation and launch of our strategy and vision for future scale. In 2024, we put that vision into action - investing in building the partnerships, refining the systems, and strengthening our programs and people to deliver impact at scale.

Our focus was clear: prepare for sustainable scale by ensuring that our programs, systems, funding streams, and partnerships would be optimally positioned to start delivering our vision of integrating our programs within the national health infrastructure of countries where fistula is present. This meant focusing our 2024 activities on positioning Operation Fistula to deliver the kind of system-level change that will enable us to achieve our mission and end fistula for every woman, everywhere.

2024: Summary of Performance

In this report, we provide a summary of the accomplishments realised in 2024 with support from Operation Fistula (UK).

Operation Fistula (UK) works in close collaboration with Operation Fistula's US entity. As a result of their united approach to strategy, operations, activities, and program implementation, this report contains the consolidated global impact metrics and achievements of Operation Fistula (UK and USA).

In 2024, Operation Fistula:

Ideated, designed, and planned our transition to scale

One of the most significant achievements of 2024 was the development of the concept note and proposal to Grand Challenges Canada (GCC) for the next phase in their Transition to Scale funding (\$1.5M CAD).

Drawing on data and use cases from our proven delivery model, catalytic funding mechanism, and quality management and analytics system, we designed and negotiated a plan to strengthen national health systems and partners. The goal? To empower them with tools to take action to prevent fistula, find women living with the injury, deliver high-quality treatment and care, and track all their activities in data that can then be analysed and leveraged for systems improvements and innovation.

This work involved deep consultation with partners at all levels, as well as refining the technical elements of our approach, and negotiating the deliverables with GCC, to ensure adaptability across diverse contexts. We demonstrated how our systems could be scaled through South-South partnerships – like those we've delivered with the Ministry of Health in Madagascar, with Tostan in Senegal, and with UNFPA in Nigeria – and extend to other high-need countries.

By year-end 2024, we learned that our proposal to GCC had been approved for \$1.5M CAD in funding, with a launch date of February 2025. We are proud of this work. To have ideated, developed, and delivered a clear, funder-backed roadmap to guide our next phase of our growth, is a significant accomplishment and is testament to the clarity of our future strategy and its path forward.

Strengthened our program models and global reach

In parallel, we continued to evolve and improve our programmatic tools to maximise their effectiveness and readiness for both scale and systems integration:

- **Kickstart** was expanded to more surgeons, encouraging broader adoption of digitisation and quality case management, and improving sector-wide quality data and collaboration. In 2024 this program supported the quality case management and digitisation of 672 fistula repairs via our global community of proximate surgeons.

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- **GOFAR** saw analytics systems enhancements, with data captured from 10 countries, giving providers actionable insights to improve their surgical practice and improve patient outcomes.
- **FREE** in Madagascar continued to deliver high-quality holistic, locally led fistula care - supporting women with surgery, post-operative follow-up, and psychosocial support. Insights from Madagascar shaped our vision for scale and strengthened our plans for national level integration with fistula stakeholders at all levels.
- **Visualise Gender Equality** advanced through several multi-stakeholder partnerships. We delivered a project to map fistula risk factors in Kenya, and also worked to identify and visualise data on grassroots NGOs in Kenya to improve both visibility and coordination across the social impact ecosystem in the country.

Our portfolio of tools and programs continues to support a network of global partners, delivering high-quality care to patients and validated quality case management to proximate surgeons.

Advanced our Quality of Life (QoL) initiative

We also made significant progress in the research and development of our novel fistula-specific Quality of Life (QoL) tool, designed to capture the lived experiences of women and put their voices, goals, needs, and wants, at the heart of how we – and hopefully the whole fistula sector – define success in fistula work.

In 2024, our team in Madagascar concluded the first phase of data collection, administering the QoL tool to 300 fistula patients in Madagascar. Data from this phase of work will now undergo analysis focused on item reduction. By eliminating items from the tool, we will make it more manageable to administer to patients in the future. In 2024, we also expanded training for Data Agents in the field and scaled our outreach in preparation for the next phase of tool validation.

After conducting item reduction, we will administer the tool to an additional 100-150 participants during the “field test” phase of data collection. This will take place in 2025. Each participant will respond to the questionnaire twice, separated by an interval of a few days. The dataset will then be evaluated to determine the tool’s reliability and validity.

Our goal is for the QoL tool to ultimately be made freely available to the fistula care ecosystem, creating opportunities for more patient-centred, evidence-based care. We are working towards publication of our initial work and findings and we anticipate that this will be achieved in 2025.

Strengthened and invested in our leadership team

2024 was also a year in which we meaningfully invested time and resources to accelerate Operation Fistula’s planned leadership transition, further advancing our plan to increase the representation of women and underrepresented groups in senior leadership and governance roles.

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As part of this, Operation Fistula applied for a grant that would support the senior leadership team to receive 6-months of free adaptive leadership. This application was successful and over Q4 2024 and Q1 2025, the team worked with coaches who helped strengthen their capacity to lead through complexity, build coalitions, manage organisational change, and support one another as the organisation scales its work. This grant and resource had a huge impact, and we intend to continue building momentum for this important work in 2025.

Gathered with the global fistula community

In 2024, Operation Fistula participated in the International Society of Obstetric Fistula Surgeons (ISOFS) Conference, in Dhaka, Bangladesh. ISOFS is the world's leading forum for fistula practitioners, researchers, and advocates.

While there, we presented insights from our programs, including early findings from the QoL initiative, and updates on the integration of digital tools through GOFAR and Kickstart. Our presence at ISOFS reinforced our role as a sector innovator; one that not only supports and delivers care, but also implements new approaches to quality case management and impact measurement, drives system strengthening, and espouses a truly patient-centred, holistic approach to care. The conference was an opportunity to exchange knowledge, build partnerships, and position our work within the broader movement to end fistula globally. While there, we were able to build strong connections and relationships with leaders who will help us drive our mission and vision forward.

Convened for communities for collaboration and impact

In 2024, we also launched a convening community designed to bring together the global development ecosystem for open, dynamic conversations.

This community has enabled Operation Fistula to foster new collaborations and partnerships across the Maternal, Newborn, and Child Health (MNCH) and Sexual and Reproductive Health and Rights (SRHR) sectors.

This community also convenes diverse actors from across the wider social impact and philanthropy landscape, and offers multiple avenues through which Operation Fistula can raise awareness of its work, foster new partnerships, and access resource mobilisation opportunities and communities.

Our 2024 convenings and events at the Skoll World Forum and during UNGA/Climate Week created space for diverse actors to connect, share insights, and identify opportunities for joint action, increasing visibility for fistula in broader global health agendas, driving more cross-sector partnerships, and enabling more collective impact efforts to gain traction and develop momentum.

Prepared for a shifting funding environment

The global funding climate remained challenging in 2024, with shifts in philanthropic, bilateral, and multilateral aid priorities impacting MNCH and SRHR.

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We did our best to respond to these changes, and the broader threat of future funding headwinds, by diversifying our network of partners and increasing our engagement in multi-sector platforms. We have worked hard to ensure that we will remain well-positioned to secure both restricted, and flexible, multi-year support, as we move ahead. We believe that collaborative and collective action with partners at all levels, but especially within countries' national health infrastructure, will be key to future sustainability and impact.

In summary, by the end of 2024, Operation Fistula had:

- Developed a funder-backed vision and plan to begin working to deliver national health system integration with partners.
- Strengthened the quality, usability, and scaled adoption potential of our data collection and quality management system.
- Expanded cross-sector partnerships and communities for collaboration.
- Delivered two data partnerships in Kenya to inform prevention and coordination with partners.
- Advanced the validation of our novel QoL toll and built momentum for future research publication.
- Supported the quality case management and digitisation of 672 fistula repairs via our community of proximate surgeons.
- Progressed our leadership transition.
- Positioned ourselves to secure the largest single grant in our history in early 2025.

2024 was defined by thoughtfully and diligently working to build the systems, relationships, partnerships, and momentum to deliver impact at a new scale. We ended the year ready to move from preparation to implementation, and take the next decisive steps towards ending fistula for every woman, everywhere.

Capacity Building & Support

2024 was a year of systems and leadership strengthening across our organisation. We continued to invest time and resources into building team capacity and working to strengthen our organisational efficiency and effectiveness. Our focus is always on optimising and sustaining our team so that they can deliver our ambitious strategy for scale.

Our commitment to localisation remains central to this work. By the end of 2024, 70% of Operation Fistula's staff were Malagasy, and 90% were women. This reflects our conviction that the people closest to both the challenges and opportunities in maternal health should lead the work to address the problems and create solutions. Our Madagascar-based team continued to deliver exceptional leadership and program implementation, while the lean UK-based team remains focused on resource mobilisation, program monitoring and evaluation, global partnerships, financial oversight and controls, and global governance support.

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In 2024, we also took focused steps to advance our leadership transition - a deliberate effort to increase representation of women and underrepresented groups at the most senior levels of the organisation. Our leadership team completed a six-month programme of adaptive leadership coaching, strengthening our capacity to steward organisational change, build coalitions, and navigate the complex dynamics of global development operations and funding.

Strengthening our internal systems was another priority. We continued to review and update our governance protocols, finance systems, and programme management tools to ensure they remain fit for purpose as we scale. We also invested in the continued development of our data and analytics platforms, aligning them with our strategy of integration into national health systems and with national partners.

Despite the challenging funding environment, we maintained a disciplined approach to financial management and resource mobilisation. This resilience, combined with our investment in leadership and organisational systems, has positioned Operation Fistula to manage the responsibilities of multi-year, multi-country projects like the GCC Transition to Scale grant.

At every level, our focus remains on ensuring that our people and systems are robust, adaptive, and accountable, so that we can continue delivering transformative care to women with fistula, while preparing for the scale required to achieve our mission.

Financial Review

Results for year ended 31 December 2024 are given in the Statement of Financial Activities. The assets and liabilities are given in the Balance Sheet. The financial statements should be read in conjunction with the related notes. The Trustees regard the financial position of the charity at 31 December 2024 to be satisfactory and they are content that the current unrestricted reserves position leaves it with a sound base from which future activity can be built.

In summary, total income amounted to £362,183 (2023: £269,706) and total expenditure amounted to £369,945 (2023: £255,493) resulting in a deficit of £7,762 (2023: £14,213). Full details of income and expenditure are set out in notes to the financial statements.

Reserves Policy and Going Concern

The charity is dependent on donation income in order to maintain its core activities. The Trustees aim to maintain unrestricted reserves that will provide sufficient funds to cover charitable activities, support, and governance costs. After considering funds available from Operation Fistula's US entity, unrestricted reserves at the end of this period cover these costs for the foreseeable future.

Structure, Governance, and Management

Operation Fistula (UK)

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(Including Directors' Report)

For the year ended 31 December 2024

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Operation Fistula (UK) is a charitable company limited by guarantee, incorporated and registered with Companies House and Charities Commission respectively on 15 April 2015.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

All members of the Trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in notes to the financial statements.

Appointment of Trustees

The trustees have regard to the skills, knowledge, and experience needed for the effective administration of the charitable company when selecting individuals for appointment as charity trustees. Trustees have been selected and appointed to ensure that the board has the relevant background and skills which are considered important to enable the charity to achieve its charitable objectives.

Related Parties and Relationships with Other Organisations

Operation Fistula's US entity is instrumental in raising donation income from US based donors to fund charitable activities. Operation Fistula's US entity and Operation Fistula (UK) were both founded by Seth Cochran. He is also CEO of both charities.

Statement of Responsibilities of the Trustees

The trustees (who are also directors of Operation Fistula (UK) for the purposes of company law) are responsible for preparing the trustees' annual report, and the financial statements, in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company, and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

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(Including Directors' Report)

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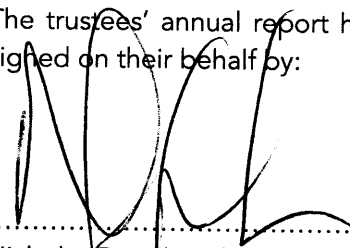
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- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' annual report has been approved by the trustees on 2025 and signed on their behalf by:


.....
Nicholas David Jenkins
Trustee

Independent Auditor's Report to the Members of Operation Fistula (UK)

Opinion

We have audited the financial statements of Operation Fistula (UK) (the 'charitable company') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows, and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

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

- adequate and proper accounting records have not been kept; or
 - the financial statements are not in agreement with the accounting records; or
 - certain disclosures of trustees' remuneration specified by law are not made; or
 - we have not received all the information and explanations we require for our audit;
- or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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

We gained an understanding of the legal and regulatory framework applicable to the charitable company and the sector in which it operates and assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Based on our understanding of the charitable company we identified the principal risk of non-compliance with laws and regulations related to the breaches of the Charities Act 2011; Companies Act 2006; and the charitable company's constitution. We also evaluated management incentive and opportunities for fraudulent manipulations of the financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. Audit procedures performed included:

- Identifying and assessing the effectiveness of controls management have in place to prevent and detect fraud;

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- Challenging assumptions and judgements made by management in their accounting estimates and assessing if these indicate evidence of management bias;
- Reviewing the accounting records for large and unusual bank payments and testing any identified and in particular the rationale for any transactions which appear to be outside of the charitable company's objectives;
- Testing a sample of debit entries in the income and expenditure account to check they are bona-fide costs in accordance with the charitable company's objectives;
- Testing for the existence of related party transactions and confirming identity of relevant parties with Trustees;
- Reviewing board meeting minutes to identify donations to test completeness of credits on the income and expenditure account; and
- Making enquiries of those charged with governance as to any instances of non-compliance with laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities.

Use of our report

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



Sophie Wheeler - Senior Statutory Auditor

For and on behalf of

Sophie Wheeler Accountants Limited

27 Regent Grove

Holly Walk

Leamington Spa

CV23 4NN

8 September, 2025

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Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2024

		2024			2023		
	Note	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Income from:							
Donations and legacies	2	326,540	35,217	361,757	216,224	53,274	269,498
Investments (Bank Interest Receivable)	3	426		426	208		208
Total income		326,966	35,217	362,183	216,432	53,274	269,706
Expenditure on:							
Raising funds	4	11,457	-	11,457	15,304	-	15,304
Charitable activities:							
Fistula Repair For Every Woman Everywhere (FREE)	4	80,777	6,664	87,441	25,292	12,101	37,393
Global Obstetric Fistula Automated Registry (GOFAR)	4	114,448	6,664	121,112	65,580	33,531	99,111
Visualise Gender Equality (Viz5 formerly VGE)	4	8,402	7,210	15,612	18,167	-	18,167
KICKSTART	4	127,657	6,664	134,322	85,517	-	85,517
Total expenditure		342,741	27,203	369,945	209,861	45,632	255,493
Net income / (expenditure) for the year	5	(15,775)	8,014	(7,762)	6,571	7,642	14,213
Net movement in funds		(15,775)	8,014	(7,762)	6,571	7,642	14,213
Reconciliation of funds:							
Total funds brought forward		114,808	9,733	124,541	108,237	2,091	110,328
Total funds carried forward		99,033	17,747	116,780	114,808	9,733	124,541

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 13 to the financial statements.

OPERATION FISTULA (UK)

Balance sheet

Company no. 09542896

For the year ended 31 December 2024

	Note	£	2024 £	£	2023 £
Fixed assets:					
Current assets:					
Debtors	10	99,804		109,073	
Cash at bank and in hand		28,005		33,813	
		127,809		142,887	
Liabilities:					
Creditors: amounts falling due within one year	11	(11,029)		(18,346)	
Net current assets / (liabilities)			116,780		124,541
Total net assets / (liabilities)			116,780		124,541
The funds of the charity:	12, 13				
Restricted income funds			17,747		9,733
Unrestricted income funds:					
General funds			99,032		114,808
Total charity funds			116,780		124,541

Approved by the trustees on 25 Sept 25 and signed on their behalf by

Mr Nicholas David Jenkins
Trustee

OPERATION FISTULA (UK)

Statement of cash flows

For the year ended 31 December 2024

	Note	2024	2023
		£	£
Cash flows from operating activities:			
Change in cash and cash equivalents in the year	a	(5,809)	(12,520)
Cash and cash equivalents at the beginning of the year		33,814	46,334
Cash and cash equivalents at the end of the year	b	28,005	33,813

a) Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2024	2023
	£	£
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	(7,762)	14,213
(Increase)/decrease in debtors	9,270	(29,821)
Increase/(decrease) in creditors	(7,317)	3,088
Net cash provided by / (used in) operating activities	(5,809)	(12,520)

b) Analysis of cash and cash equivalents

	At 1 January 2024	Cash flows	At 31 December 2024
	£	£	£
Cash in hand and at bank	33,814	(5,809)	28,005
Total cash and cash equivalents	33,814	(5,809)	28,005

OPERATION FISTULA (UK)

Notes to the financial statements

For the year ended 31 December 2024

1 Accounting policies

General information and basis of preparation

Operation Fistula (UK) is a charitable company limited by guarantee (Company No. 09542896) and is incorporated in England and Wales. The registered office address is Lambourne House, 311-321 Banbury Road, Oxford, OX2 7JH. The nature of the charity's operations and principal activities are noted in the Trustee's report.

The charitable company constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, and the Companies Act 2006, and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

Donations of gifts, services and facilities

Donated services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

OPERATION FISTULA (UK)

Notes to the financial statements

For the year ended 31 December 2024

1 Accounting policies (continued)

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs.

Allocation of support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management.

The analysis of these costs is included in note 7.

Tangible fixed assets

Tangible fixed assets (costing more than £1,000) are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from the impairment are recognised in expenditure.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of service users.

Pensions

The charity operates a defined contribution pension scheme. Costs are allocated between restricted and unrestricted funds in accordance with the time spent on restricted and unrestricted work by staff members.

Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. They have concluded that the budgeted income and expenditure is sufficient with the level of reserves held for the charity to be able to continue as a going concern.

OPERATION FISTULA (UK)

Notes to the financial statements

For the year ended 31 December 2024

2 Income from donations and legacies

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Donations:				
Operation Fistula USA	275,450	35,217	310,667	188,162
Anonymous donor via IG Partners	40,000	-	40,000	40,000
Others	11,090		11,090	7,805
Donated services				
Tableau Foundation	-	-	-	33,531
	<u>326,540</u>	<u>35,217</u>	<u>361,757</u>	<u>269,498</u>

3 Income from investments

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Bank interest receivable	426		426	208
	<u>426</u>	<u></u>	<u>426</u>	<u>208</u>

OPERATION FISTULA (UK)

Notes to the financial statements

For the year ended 31 December 2024

4 Analysis of expenditure

	Charitable activities							Charitable activities								
	Fistula Repair For Every Woman	Obstetric Fistula	Visualise Gender Equality (Vz5)	KICKSTART	Governance costs	Support costs	2024 Total £	Cost of raising funds	Fistula Repair For Every Woman	Obstetric Fistula	Visualise Gender Equality (Vz5)	KICKSTART	Governance costs	Support costs	2023 Total £	
Staff costs (Note 6)	-	48,911	59,074	5,754	95,844	19,960	15,013	244,556	11,254	25,242	43,783	14,117	77,416	8,245	13,482	193,539
Marketing & Communications	850	1,225	1,517	-	600	-	62	4,254	-	-	-	-	-	-	909	909
Travel and subsistence	4,215	-	-	-	3,521	-	813	8,549	-	-	-	-	-	-	621	621
Training, workshops & conferences	1,382	654	3,276	2,593	3,402	-	-	11,307	-	-	-	-	-	-	-	-
Other staff costs	-	-	-	-	27	1,289	392	1,708	-	-	-	-	-	1,284	961	2,245
Grant to partners	-	19,674	19,674	-	19,674	-	1,883	60,905	-	-	-	-	-	-	-	-
Consultancy	-	1,946	11,880	1,946	1,233	60	63	17,128	-	-	-	-	-	-	2,600	2,600
Software	-	-	10,660	125	-	-	959	11,744	-	-	43,177	-	-	-	2,841	46,018
Premises expenses	-	-	-	-	-	-	6,307	6,307	-	-	-	-	-	-	4,354	4,354
General office costs	-	-	-	184	-	-	9	193	-	-	-	-	-	-	1,884	1,884
Audit fee	-	-	-	-	-	2,400	-	2,400	-	-	-	-	-	2,400	-	2,400
Sundry expenses	-	-	-	-	-	720	174	894	-	-	-	-	-	733	190	923
Support costs	2,568	7,703	7,703	2,568	5,135	-	(25,675)	-	2,784	8,353	8,353	2,784	5,568	-	(27,842)	-
Governance costs	2,443	7,329	7,329	2,443	4,886	(24,429)	-	()	1,266	3,799	3,799	1,266	2,532	(12,662)	-	-
Total expenditure 2024	11,457	87,441	121,112	15,612	134,322	-	-	369,945	15,304	37,393	99,111	18,167	85,517	-	-	255,493

Of the total expenditure, £342,741 was unrestricted (2023: £209,861) and £27,203 was restricted (2023: £45,632).

OPERATION FISTULA (UK)

Notes to the financial statements

For the year ended 31 December 2024

5 Net incoming resources for the year

This is stated after charging / crediting:

	2024	2023
	£	£
Audit fees inc. VAT	2,400	2,400

6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2024	2023
	£	£
Salaries and wages	220,282	175,024
Social security costs	21,633	15,908
Employer's contribution to defined contribution pension schemes	2,642	2,608
	244,557	193,540

The number of employees who received total employee benefits (excluding employer pension costs) of more than £60,000 is as follows:

	2024	2023
£60,0001 - £70,000	1	-
£70,0001 - £80,000	-	1
£110,001 - £120,000	1	-

The total employee benefits including pension contributions of the key management personnel were £199,601 (2023: £148,972).

The trustees neither received nor waived and remuneration during the year (2023: £Nil) for performing their duties as trustees.

No Trustee expenses incurred this year (2023: £nil)

7 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2024	2023
	No.	No.
Average staff	3	3
	3	3

8 Related party transactions

During the year Operation Fistula USA made grants totaling of £310,667.03 (2023: £227,648.98) to Operation Fistula (UK). Operation Fistula's US entity and Operation Fistula (UK) are founded by Seth Cochran and he is also the CEO of both charities.

9 Taxation

The company has been recognised by HM Revenue & Customs as a charity and does not pay Corporation Tax as income received is used for charitable purposes.

OPERATION FISTULA (UK)

Notes to the financial statements

For the year ended 31 December 2024

10 Debtors

	2024 £	2023 £
Due from Operation Fistula USA	93,454	109,073
Prepayments	6,350	-
	99,804	109,073

11 Creditors: amounts falling due within one year

	2024 £	2023 £
Taxation and social security	7,350	13,553
Other creditors	514	514
Accruals	3,165	4,279
	11,029	18,346

OPERATION FISTULA (UK)

Notes to the financial statements

For the year ended 31 December 2024

12 Analysis of net assets between funds (current year)

	General unrestricted £	Restricted £	Total funds £
Net current assets / (liabilities)	99,033	17,747	116,780
Net assets at the end of the year	99,033	17,747	116,780

Analysis of net assets between funds (prior year)

	General unrestricted £	Restricted £	Total funds £
Net current assets	122,450	2,091	124,541
Net assets at the end of the year	122,450	2,091	124,541

13 Movements in funds (current year)

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	At the end of the year £
Restricted funds:				
Total restricted funds	9,733	35,217	(27,203)	17,747
Unrestricted funds:				
Total Unrestricted Funds	114,808	326,966	(342,741)	99,032
Total funds	124,541	362,183	(369,945)	116,779

OPERATION FISTULA (UK)

Notes to the financial statements

For the year ended 31 December 2024

Movements in funds (prior year)

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	At the end of the year £
Restricted funds:				
	2,091	53,274	(45,632)	9,733
Unrestricted funds:				
	108,237	216,432	(209,861)	114,808
Total funds	110,328	269,706	(255,493)	124,541

Purposes of restricted funds

Restricted funds were allocated to specific programmatic activities as follows:

Fistula Repair For Every Woman Everywhere (FREE) funds are received and allocated for use of Madagascar project (please refer trustees Report for further details).

Global Obstetric Fistula Automated Registry (GOFAR) funds are in-kind software support and allocated for use for GOFAR together project (please refer trustees report for further details).

OPERATION FISTULA (UK)

England & Wales - Charity number 1162031

Accounts

Company number: 09542896

Charity number: 1162031

OPERATION **FISTULA**

OPERATION FISTULA (UK) **ANNUAL REPORT & FINANCIAL STATEMENTS**

For the year ended 31 December 2023

Operation Fistula (UK)

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For the year ended 31 December 2023

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Operation Fistula (UK)

Reference & Administrative Information

For the year ended 31 December 2023

OPERATION
FISTULA

Company number	09542896
Charity number	1162031
Registered office	Lambourne House 311-321 Banbury Road Oxford, OX2 7JH
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: Nicholas David Jenkins Dr Jerker Liljestrand Akinyi Sagoe-Moses
Key Management Personnel	Seth Cochran, Founder & CEO
Bankers	CAF Bank 25 Kings Hill Ave Kings Hill West Malling ME19 4JQ
Auditors	Sophie Wheeler Accountants Ltd 27 Regent Grove Holly Walk Leamington Spa CV23 4NN

The trustees present their report and the financial statements for the year ended 31 December 2023.

Reference and administrative information set out on page 2 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and Activities

The objectives of the charity are for the public benefit: the advancement of health and in particular, without limitation, the funding of treatment and care for women suffering with obstetric fistula; and the advancement of education in particular, without limitation, in the subject of obstetric fistula.

Obstetric fistula is a childbirth injury that results from obstructed labour. This terrible condition affects more than one million women in Africa and South Asia, and persists because women have no access to safe and timely emergency obstetric care.

Operation Fistula's mission is to end fistula for every woman, everywhere. We exist to create a fistula free world.

The main activities undertaken in relation to Operation Fistula's purposes, are described in terms of the following programs:

We are working to end fistula across specific geographical locations. As part of our work to end fistula for every woman, everywhere, we have spearheaded a large, locally lead, program in Madagascar, where we are aiming to eradicate obstetric fistula across targeted regions of the country. This means finding the patients who are most difficult to reach, mobilising them to care, delivering treatment and post operative support, and enabling rehabilitation and psychosocial care.

Our work seeks to design a replicable and scalable delivery model that finds every woman living with fistula, and works to meet their needs. This work is currently being implemented in Madagascar, but our future vision is to scale this work to other countries via South-South collaboration. We call this program Fistula Repair for Everyone Everywhere (FREE). The program is currently being implemented in Madagascar. Our vision is to scale this work to more countries and geographies, via South-South collaboration and replication.

We have harnessed the power of technology and analytics to trigger collaboration and improve quality. Fistula organisations often work in silos, with best practices rarely being shared. Needless duplication, wasted resources, and gaps in coverage, result. To address this challenge Operation Fistula created GOFAR – the Global Obstetric Fistula Automated Registry. GOFAR is a data collection, analysis, and visualisation system that empowers providers working on the ground to monitor, track, and evaluate their efforts. This platform provides a shared measurement system and has the power to improve coordination, collaboration, and quality across our sector. This programme of work is known as 'GOFAR

together' and aims to both support individual users in their data collection efforts, and strengthen health systems and NGO organisations working to end fistula, by providing them with a shared measurement system and quality insights that improve their care and strengthen the implementation of their interventions.

We empower local service providers with catalytic funding. Our funding model is the backbone of several programs. Our funding is catalytic – the goal is to enable grassroots providers, who cannot access traditional funding, to access the resources they need to be able to deliver free care to patients. Our catalytic funding is performance-based, and conditional on data collection and data entry into the GOFAR system.

The data we collect via the process enables us to verify the quality of care delivered, monitor and track performance of the surgeon, and deliver insights to improve care quality and increase care capacity moving forward.

This program currently has two components: the first, is surgical funding – this enables eligible providers (those with no access to other funding) to access the resource they need to bridge the gap and enable a fistula repair surgery to take place; the second is data funding – this is centred on incentivising high quality data collection, digitisation, and analysis across the global fistula care ecosystem. We know digitisation adds a layer of administrative burden to frontline surgeons, who are already overwhelmed with demands. As a way of incentivising digitisation and accounting for this additional administrative burden we now offer our catalytic funding to all surgeons entering data to GOFAR on a per record basis. This funding is available to all surgeons working in the fistula ecosystem, regardless of their access to other funding.

At Operation Fistula, we call this programme of work 'Kickstart' because this funding is the catalyst - without it care would not occur, data would not be collected, and quality insights would not be collected and shared.

We identify and map the system failures that cause fistula so it can be prevented. We do this using data we have collected, and data from partners. We then visualise this data using data visualisation software. This visualised data empowers the global community with insights for impact and prevention - providing organisations with data advocacy tools, and revealing areas of extreme gender inequality, injustice, vulnerability, and system failure. The goal of this programme is fistula prevention and system strengthening. It works by providing governments and partners with national-level data dashboards that can enable them to identify trends that empower more targeted interventions, and better approaches to the prevention of both maternal morbidities (like fistula) and maternal death. This data can then also drive cross-partner collaboration and enable more efficient interventions in the work to achieve the United Nations Sustainable Development Goals (SDGs). The name of this programme summarises its goal, to: Visualise Gender Equality.

How We Frame the Work

In 2023, we began to think about updating the language we use to describe our work and programs. We are in the process of iterating new language for our programs that will better

captures the essence of our programmatic work. Our goal in this process is clarification and simplification. While our programmatic work, activities, and areas of focus have not changed, we believe that we can evolve the way we describe them to be more intuitive and illuminating. This work is ongoing, and we anticipate that this change will take place and be recorded before we file our 2024 Annual Report and Financial Statements.

Achievements and Performance

It's a rare thing for a charitable organisation that has experienced swift scale to take time to reflect and self-scrutinise to determine where it is enabling the most positive, tangible impact, and adding the most value. In 2023, Operation Fistula did just that.

We knew that having experienced swift expansion and scale across our programs, we needed to pause and reflect on our accomplishments, the lessons we had learned, and the impact we had across our programs over the five-year period of 2018–2022.

This review and audit of Operation Fistula's progress and performance was driven by a desire to ensure that the charity's work and resources are being leveraged for maximal efficiency, effectiveness, and impact, while also considering where Operation Fistula can deliver the most sustainable and positive impact at scale in the future. The goal of this impact audit and report was to ensure that Operation Fistula's service-delivery and programs are optimised by the learnings of the past, adapted to leverage future opportunities, and designed to ensure both the sustainability and future scalability of Operation Fistula programs.

We synthesised the learnings from this period of intense growth and change into a 5-year impact report, and used its findings to build the vision for Operation Fistula's future strategy and work.

2023 was the perfect juncture for this reflective work. We knew that in the wake of the COVID pandemic there would be significant shifts in global philanthropy and bilateral funding. In 2023 we felt that shift – experiencing challenging fundraising environments and contexts, and shifts in donor priorities and strategies. It was the ideal time to slow down, reflect, and re-evaluate.

We continued supporting our partners and implementing our programs throughout 2023, but we decided to shift our focus away from scaling output numbers, and towards understanding where we are driving the most impact and the highest quality outcomes. This decision not only resulted in Operation Fistula successfully navigating complex macroeconomic challenges and ensuring its sustainability, but has also enabled us to establish a strong foundation for our future vision and priorities, and grow a healthy pipeline of funders to support it.

2023: Summary of Performance

In this report, we provide a summary of the accomplishments realised in 2023 with support from Operation Fistula (UK).

Operation Fistula (UK)

Trustees' Annual Report

For the year ended 31 December 2023

OPERATION
FISTULA

Operation Fistula (UK) works in close collaboration with Operation Fistula's US entity. As a result of their united approach to strategy, operations, activities, and program implementation, this report contains the consolidated global impact metrics and achievements of Operation Fistula (UK and USA):

We conducted an audit of our 5-year impact data and published a report to show our progress

The process of auditing our impact to produce a 5-year impact report was powerful. The resulting report tells the story of how Operation Fistula has grown and developed as an organisation and how our programs have scaled to drive transformative impact and results. The story contained within the report is a powerful reminder that, regardless of how challenging the context might be, if you remain focused on the mission and the needs and wants of the people you exist to serve, there will always be opportunities to drive considerable impact and programmatic success. Here, we summarise some of the key findings of the 5-year Impact Report:

We knew unmet need would explode during the pandemic, and that services to women and girls around the world would face cuts and curtailment. We channelled our outrage into action and swiftly scaled our service-delivery to 17 countries. Process improvement accompanied the rapid growth and we iterated our way to delivering outstanding results:

- enabling more surgeries - scaling from 44 to 4,370 fistula repairs;
- leveraging economies of scale - reducing our costs from \$2,361 per case to \$196; and,
- driving quality improvements - increasing our success rate from 82% to 95%.

Alongside these impressive results, we also took steps to transform the organisation. Over this period (2018–2022) we shifted the nucleus of our global operations to Madagascar, building a 100% locally led leadership and program implementation team. This shift reflects our commitment to our core value and belief in the power of proximity – our goal is to empower and support those at the grassroots to deliver proven solutions at scale. In 2023, this local team is driving considerable impact and leading several South-South replication partnerships in other African countries.

This approach, combined with our scaled program delivery and process improvements, has been recognised by leaders at national, international, and multilateral levels. Read Operation Fistula's 5-Year Impact Report on our website www.opfistula.org.

We scrutinised our past and developed a fresh strategy for future scale and sustainability

This strategy sees us leverage our unique value in the sector to strengthen and integrate our suite of programs into national health infrastructure, in partnership with government and multilateral agencies (like UNFPA) over the next 5-years. The next 12-months will be pivotal - we will leverage new partnerships and relationships for our future work and begin building the framework for scaled adoption of our suite of programs and interventions.

In order to achieve our mission, we know we need to expand our reach to serve and connect with a broader community of actors. We can't end fistula alone - fistula is deeply connected with other issues across public health, Maternal Newborn, and Child Health (MNCH), and

Sexual and Reproductive Health & Rights (SRHR) environments. Our new strategy prioritises actions and activities that will enable us to connect and partner with this broader community of actors and build energy and enthusiasm for our work and mission. The challenge here is also an opportunity - balancing our focus on ending fistula with the need to adapt to a global environment that demands broad intersectional solutions.

We expanded access to our surgical quality systems

Fistula lacks actionable, high-quality data. Quality of care and outcomes are not consistently tracked. Patients do not have complete records of their care, and surgeons lack access to insights to improve the quality of their care and treatment capacity.

In 2023, we launched a pilot to see if we could adapt our Kickstart program to incentivise data collection by funding surgeons for each record they input into our data collection system. Our primary goal was to see if this resulted in more continuous engagement in digitisation across a broader community of surgeons in the fistula ecosystem. The secondary goal of this new offering was to engage with surgeons who want to access our GOFAR system and visual data analytics, but who are not eligible to receive our surgical funding because they receive funding support from other fistula organisations or funders. We know that having access to digitised patient records, and Operation Fistula's aggregate analytics dashboards can drive insights that can improve patient care and surgical quality. It became clear to us that limiting access to these insights, to only those partners who are eligible to receive our surgical funding, was also limiting our ability to drive quality improvement and insights across the broader fistula care ecosystem. We know that our catalytic Kickstart funding can transform treatment capacity and change behaviour, so we wanted to see if we could incentivise engagement in data collection and patient record digitisation by providing a small incentive for every patient record entered into GOFAR.

This new data funding approach has been successful. We have a core group of surgeons that are very active, and we have received patient records in every month of 2023. We are also working to reach new surgeons who have not previously interacted with our data collection and the GOFAR system. Several potential partner organisations have emerged. We are still testing different approaches and methodologies to enable broader adoption so that we can enable more shared measurement and digitisation across the fistula ecosystem as we move into 2024.

We continued to drive catalytic funding to grassroots providers

In 2023 our Kickstart program supported 760 patients. This is a smaller figure than 2022, but as we have mentioned, 2023 was a pivotal year – we took a strategic pause to reflect and plan for future scale and sustainability. We are now better positioned to add outsized impact and value in the work to end fistula.

We are also mindful that the fistula ecosystem is changing. The majority of other fistula organisations are exclusively focused on funding surgeries. Operation Fistula is funding surgeries, but we are also driving innovation in high-quality digital case management, incentivising data collection and digitisation, producing powerful data analytics, and

developing new and improved metrics for calculating the true impact of fistula care interventions. Our Kickstart funding program is a core component of much of this work, but we're also keenly aware that we offer a broader suite of solutions to the fistula care ecosystem, and that these solutions have the potential to drive positive impact across a more intersectional set of challenges connected to improving MNCH and SRHR, and delivering on the 2030 Sustainable Development Goal agenda.

We built a pipeline for new funding and a pathway to sustainability

Our internal review, impact audit, and publication of our 5-year impact report, combined with the development and communication of our future strategy, enabled us to generate fresh funding leads and new relationships with funders in 2023.

The fundraising environment in 2022-2023 was extremely challenging. We saw post-COVID shifts in philanthropic and bilateral funding and priorities negatively affect fistula funding, and also reduce funding streams to support improved MNCH and SRHR. Our keen awareness of this challenging environment, spurred us on to take action to diversify our funding pipeline and revitalise our funding relationships. We started implementing a new fundraising strategy that prioritised building relationships with other organisations experiencing this volatile and unpredictable economic environment – we believed that by reaching out and connecting we would create space for new opportunities to emerge. So far, this new strategy has been successful, with several new funders emerging for Operation Fistula. We anticipate this will continue in 2024, and have several exciting opportunities on the horizon.

We continued to drive innovation in impact measurement for fistula care

In general, the fistula care ecosystem defines "success" in strictly clinical terms. Patients are rarely consulted on their individual needs and goals for their care. Whether a fistula is closed during surgery, and whether a patient resumes continence, are the most common indicators of success in fistula treatment. We know, however, that for patients there are myriad other factors that determine their feelings regarding the outcome of their treatment, but currently there is no means of quantifying their experiences as data which can be analysed to improve interventions. This means the way that data has been collected and represented in the past does not present the full picture. To begin rectifying this, we have launched work to develop and deliver the first ever fistula-specific Quality of Life (QoL) Tool for use across the fistula care ecosystem. This work is currently being validated through an ambitious research project. This new tool will help us to improve sector-wide understanding of what patients think about their condition, and how it affects their everyday lives.

In 2023, our focus has been delivering the first stage of QoL Tool validation. Our talented team in Madagascar has trained a number of Data Agents, who have administered the tool to 128 fistula patients across the country. As we continue collecting participants' responses, we will analyse the data to strengthen the tool. We plan to publish the results of our research, and make the tool free and accessible to all fistula care providers, providing new opportunities to conduct research and publish further articles as we validate the tool in new contexts. Beyond these research and replication opportunities, we believe this tool will

enable us to become better patient advocates, increasing the efficiency and efficacy of interventions, and even potentially improving the cost-effectiveness of care delivery.

Our QoL Tool will also give us deep insight into the myriad system failures that resulted in a patient developing a fistula. Collecting and sharing data on the system failures and inequities that affect women living with fistula is a key part of our prevention work and Visualise Gender Equality strategy.

Capacity Building & Support

In terms of organisational strengthening and capacity building, 2023 saw Operation Fistula continue supporting its program implementation and operations teams to Madagascar. The global staff, who are based in the UK, are focused on providing support to local leadership, as well as ensuring fundraising and resource mobilisation keep pace with planned programmatic expansion and scale. Our UK staff also ensure excellent governance of the global organisation, and ensure the policies, protocols, and procedures are followed. They also provide financial oversight and administer the accounts. The Madagascar team continues to thrive – their leadership and program implementation continues to be of an extremely high standard. We continue to invest in staff capacity building a training across all entities.

In addition to this organisational strengthening and staff capacity building, we continue to prioritise regular reviews and health-checks of our administrative and governance systems.

As we look ahead to 2024, we are keen to continue our evolution into a sector-leading global organisation with robust systems, processes, and protocols that ensure optimal people, program, and partnership management, and excellent governance structures.

Ensuring that every aspect of our work is regularly scrutinised, tracked with data, and validated, to ensure that we are delivering services in a maximally efficient and cost-effective way, is a fundamental part of Operation Fistula's ethos.

In everything we do, Operation Fistula is relentlessly focused on how we can continue driving access to transformative, life-changing care and services to the women we serve, in the most innovative, efficient, and impactful way possible.

Financial Review

Results for year ended 31 December 2023 are given in the Statement of Financial Activities. The assets and liabilities are given in the Balance Sheet. The financial statements should be read in conjunction with the related notes. The Trustees regard the financial position of the charity at 31 December 2023 to be satisfactory and they are content that the current unrestricted reserves position leaves it with a sound base from which future activity can be built.

In summary, total income amounted to £269,706 (2022: £530,678) and total expenditure amounted to £255,493 (2022: £586,750) resulting in a surplus of £14,213 (2022 deficit:

Operation Fistula (UK)

Trustees' Annual Report

For the year ended 31 December 2023

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£56,072). Full details of income and expenditure are set out in notes to the financial statements.

Reserves Policy and Going Concern

The charity is dependent on donation income in order to maintain its core activities. The Trustees aim to maintain unrestricted reserves that will provide sufficient funds to cover charitable activities, support, and governance costs. After considering funds available from Operation Fistula's US entity, unrestricted reserves at the end of this period cover these costs for the foreseeable future.

Structure, Governance, and Management

Operation Fistula (UK) is a charitable company limited by guarantee, incorporated and registered with Companies House and Charities Commission respectively on 15 April 2015.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

All members of the Trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in notes to the financial statements.

Appointment of Trustees

The trustees have regard to the skills, knowledge, and experience needed for the effective administration of the charitable company when selecting individuals for appointment as charity trustees. Trustees have been selected and appointed to ensure that the board has the relevant background and skills which are considered important to enable the charity to achieve its charitable objectives.

Related Parties and Relationships with Other Organisations

Operation Fistula's US entity is instrumental in raising donation income from US based donors to fund charitable activities. Operation Fistula's US entity and Operation Fistula (UK) were both founded by Seth Cochran. He is also CEO of both charities.

Statement of Responsibilities of the Trustees

The trustees (who are also directors of Operation Fistula (UK) for the purposes of company law) are responsible for preparing the trustees' annual report, and the financial statements, in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company, and of the

Operation Fistula (UK)

Trustees' Annual Report

For the year ended 31 December 2023

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incoming resources and application of resources, including the income and expenditure of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' annual report has been approved by the trustees on 18/09..... 2024 and signed on their behalf by:

.....
Nicholas David Jenkins
Trustee

Independent Auditor's Report to the Members of Operation Fistula (UK)

Opinion

We have audited the financial statements of Operation Fistula (UK) (the 'charitable company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows, and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

- adequate and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and

fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.

Operation Fistula (UK)

Independent Auditor's Report

For the year ended 31 December 2023

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- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (ie. gives a true and fair view).

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

Use of our report

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

SWheeler

Sophie Wheeler - Senior Statutory Auditor

20th September 2024

For and on behalf of
Sophie Wheeler Accountants Limited
27 Regent Grove
Holly Walk
Leamington Spa
CV23 4NN

OPERATION FISTULA (UK)

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2023

		2023			2022		
	Note	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Income from:							
Donations and legacies	2	216,224	53,274	269,498	263,935	266,624	530,559
Investments (Bank Interest Receivable)	3	208		208	119		119
Total income		216,432	53,274	269,706	264,054	266,624	530,678
Expenditure on:							
Raising funds	4	15,304	-	15,304	33,302	-	33,302
Charitable activities:							
Fistula Repair For Every Woman Everywhere (FREE)	4	25,292	12,101	37,393	160,196	69,168	229,364
Global Obstetric Fistula Automated Registry (GOFAR)	4	65,580	33,531	99,111	68,326	6,858	75,184
Visualise Gender Equality (Viz5 formerly VGE)	4	18,167	-	18,167	17,669		17,669
KICKSTART	4	85,517	-	85,517	16,331	214,899	231,230
Total expenditure		209,861	45,632	255,493	295,824	290,926	586,750
Net income / (expenditure) for the year	5	6,571	7,642	14,213	(31,771)	(24,301)	(56,072)
Net movement in funds		6,571	7,642	14,213	(31,771)	(24,301)	(56,072)
Reconciliation of funds:							
Total funds brought forward		108,237	2,091	110,328	140,008	26,392	166,400
Total funds carried forward		114,808	9,733	124,541	108,237	2,091	110,328

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 13 to the financial statements.

OPERATION FISTULA (UK)

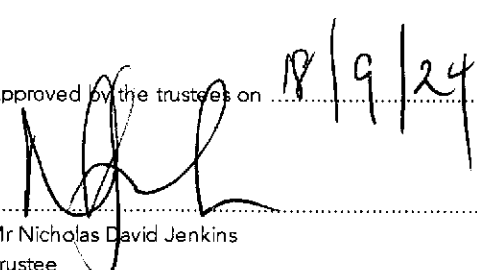
Balance sheet

Company no. 09542896

For the year ended 31 December 2023

	Note	£	2023 £	£	2022 £
Current assets:					
Debtors	10	109,073		79,252	
Cash at bank and in hand		33,813		46,334	
		142,887		125,585	
Liabilities:					
Creditors: amounts falling due within one year	11	(18,346)		(15,258)	
Net current assets / (liabilities)			124,541		110,327
Total net assets / (liabilities)			124,541		110,328
The funds of the charity:	12, 13				
Restricted income funds			9,733		2,091
Unrestricted income funds:					
General funds			114,808		108,237
Total charity funds			124,541		110,328

Approved by the trustees on 18/9/24 and signed on their behalf by


Mr Nicholas David Jenkins
Trustee

OPERATION FISTULA (UK)

Statement of cash flows

For the year ended 31 December 2023

	Note	2023	2022
		£	£
Cash flows from operating activities:	a		
Change in cash and cash equivalents in the year		(12,520)	(10,804)
Cash and cash equivalents at the beginning of the year		46,334	57,138
Cash and cash equivalents at the end of the year	b	33,813	46,334

a) Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2023	2022
	£	£
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	14,213	(56,072)
Depreciation charges	-	1,292
Loss/(profit) on the sale of fixed assets	-	-
(Increase)/decrease in debtors	(29,821)	88,058
Increase/(decrease) in creditors	3,088	(44,082)
Net cash provided by / (used in) operating activities	(12,520)	(10,804)

b) Analysis of cash and cash equivalents

	At 1 January 2023	Cash flows	At 31 December 2023
	£	£	£
Cash in hand and at bank	46,334	(12,520)	33,813
Total cash and cash equivalents	46,334	(12,520)	33,813

OPERATION FISTULA (UK)

Notes to the financial statements

For the year ended 31 December 2023

1 Accounting policies

General information and basis of preparation

Operation Fistula (UK) is a charitable company limited by guarantee (Company No. 09542896) and is incorporated in England and Wales. The registered office address is Lambourne House, 311-321 Banbury Road, Oxford, OX2 7JH. The nature of the charity's operations and principal activities are noted in the Trustee's report.

The charitable company constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, and the Companies Act 2006, and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

Donations of gifts, services and facilities

Donated services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

OPERATION FISTULA (UK)

Notes to the financial statements

For the year ended 31 December 2023

1 Accounting policies (continued)

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs.

Allocation of support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management.

The analysis of these costs is included in note 7.

Tangible fixed assets

Tangible fixed assets (costing more than £1,000) are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from the impairment are recognised in expenditure.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of service users.

Pensions

The charity operates a defined contribution pension scheme. Costs are allocated between restricted and unrestricted funds in accordance with the time spent on restricted and unrestricted work by staff members.

Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. They have concluded that the budgeted income and expenditure is sufficient with the level of reserves held for the charity to be able to continue as a going concern.

OPERATION FISTULA (UK)

Notes to the financial statements

For the year ended 31 December 2023

2 Income from donations and legacies

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Donations:				
Operation Fistula USA	168,419	19,743	188,162	363,573
Grand Challenges Canada	-	-	-	96,421
Anonymous donor via IG Partners	40,000	-	40,000	40,000
Others	7,805		7,805	23,707
Donated services				
Tableau Foundation	-	33,531	33,531	6,858
	<u>216,224</u>	<u>53,274</u>	<u>269,498</u>	<u>530,559</u>

3 Income from investments

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Bank interest receivable	208		208	119
	<u>208</u>		<u>208</u>	<u>119</u>

OPERATION FISTULA (UK)

Notes to the financial statements

For the year ended 31 December 2023

4 Analysis of expenditure

	Charitable activities						Charitable activities									
	Fistula Repair For Every Woman Cost of raising funds	Obstetric Fistula Automated Registry (GOFAR)	Visualise Gender Equality (Vz5 formerly VGE)	KICKSTART	Governance costs	Support costs	Fistula Repair For Every Woman Cost of raising funds	Obstetric Fistula Automated Registry (GOFAR)	Visualise Gender Equality (Vz5 formerly VGE)	KICKSTART	Governance costs	Support costs	2022 Total			
Staff costs (Note 6)	11,254	25,242	43,783	14,117	77,416	8,245	13,482	193,539	21,419	43,994	50,594	14,744	131,531	13,724	22,126	298,132
Publicity	-	-	-	-	-	-	909	909	-	-	-	-	-	-	-	-
Travel and subsistence	-	-	-	-	-	-	621	621	1,877	2,807	-	88	-	-	1,184	5,956
Training, workshops & conferences	-	-	-	-	-	-	-	-	-	45	-	-	-	-	2,299	2,344
Other staff costs	-	-	-	-	-	1,284	961	2,245	-	-	-	-	-	-	699	699
Grant to partners	-	-	-	-	-	-	-	-	-	168,719	-	-	68,905	-	-	237,624
Surgeons fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Consultancy	-	-	-	-	-	-	2,600	2,600	6,500	-	-	-	-	-	3,839	10,339
Software	-	-	43,177	-	-	-	2,841	46,018	-	64	13,243	-	534	-	3,838	17,679
Premises expenses	-	-	-	-	-	-	4,354	4,354	-	-	-	-	-	-	3,092	3,092
General office costs	-	-	-	-	-	-	1,884	1,884	197	-	-	-	-	-	5,833	6,030
Audit fee	-	-	-	-	-	2,400	-	2,400	-	-	-	-	-	2,400	-	2,400
Sundry expenses	-	-	-	-	-	733	190	923	-	24	-	-	-	749	389	1,162
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,292	1,292
	11,254	25,242	86,960	14,117	77,416	12,662	27,842	255,493	29,993	215,653	63,837	14,832	200,970	16,873	44,591	586,749
Support costs	2,784	8,353	8,353	2,784	5,568	-	(27,842)	-	2,401	9,947	8,232	2,058	21,953	-	(44,591)	1
Governance costs	1,266	3,799	3,799	1,266	2,532	(12,662)	-	0	908	3,764	3,115	779	8,307	(16,873)	-	-
Total expenditure 2023	15,304	37,393	99,111	18,167	85,517	-	-	255,493	33,302	229,364	75,184	17,669	231,230	-	-	586,750

Of the total expenditure, £209,861 was unrestricted (2022: £295,824) and £45,632 was restricted (2022: £290,926).

OPERATION FISTULA (UK)

Notes to the financial statements

For the year ended 31 December 2023

5 Net incoming resources for the year

This is stated after charging / crediting:

	2023	2022
	£	£
Depreciation	-	1,292
Audit fees inc. VAT	2,400	2,400

Auditor's remuneration charged during the year amounted to £2,000 plus VAT for audit and £300 plus VAT for other services. (2022: £2,000 plus VAT for audit and £300 plus VAT for other services).

6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2023	2022
	£	£
Salaries and wages	175,024	266,948
Social security costs	15,908	26,192
Employer's contribution to defined contribution pension schemes	2,608	4,992
	193,540	298,132

The number of employees who received total employee benefits (excluding employer pension costs) of more than £60,000 is as follows:

	2023	2022
£70,0001 - £80,000	1	-
£90.0001 to £100,000	-	1

The total employee benefits including pension contributions of the key management personnel were £148,972 (2022: £168,030).

The trustees neither received nor waived and remuneration during the year (2022: £Nil) for performing their duties as trustees.

No Trustee expenses incurred this year (2022: £749.01)

7 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2023	2022
	No.	No.
Average staff	3	5
	3	5

8 Related party transactions

During the year Operation Fistula USA made grants totaling of £188,162.03 (2022: £363,573) to Operation Fistula (UK). Operation Fistula's US entity and Operation Fistula (UK) are founded by Seth Cochran and he is also the CEO of both charities.

OPERATION FISTULA (UK)

Notes to the financial statements

For the year ended 31 December 2023

9 Taxation

The company has been recognised by HM Revenue & Customs as a charity and does not pay Corporation Tax as income received is used for charitable purposes.

10 Debtors

	2023 £	2022 £
Due from Operation Fistula USA	109,073	79,252
	109,073	79,252

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Taxation and social security	13,553	12,858
Other creditors	514	-
Accruals	4,279	2,400
	18,346	15,258

12 Analysis of net assets between funds (current year)

	General unrestricted £	Restricted £	Total funds £
Net current assets / (liabilities)	114,808	9,733	124,541
Net assets at the end of the year	114,808	9,733	124,541

Analysis of net assets between funds (prior year)

	General unrestricted £	Restricted £	Total funds £
Net current assets	108,236	2,091	110,327
Net assets at the end of the year	108,236	2,091	110,327

OPERATION FISTULA (UK)

Notes to the financial statements

For the year ended 31 December 2023

13 Movements in funds (current year)

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	At the end of the year £
Restricted Funds:				
Total Restricted Funds	2,091	53,274	(45,632)	9,733
Unrestricted Funds:				
Total Unrestricted Funds	108,237	216,432	(209,861)	114,808
Total Funds	110,328	269,706	(255,493)	124,541

Movements in funds (prior year)

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	At the end of the year £
Restricted Funds:				
Total restricted funds	26,392	266,624	(290,926)	2,091
Unrestricted Funds:				
Total Unrestricted Funds	140,008	264,054	(295,824)	108,237
Total Funds	166,400	530,678	(586,750)	110,328

Purposes of restricted funds

Restricted funds were allocated to specific programmatic activities as follows:

Fistula Repair For Every Woman Everywhere (FREE) funds are received and allocated for use of Madagascar project (please refer trustees Report for further details).

Global Obstetric Fistula Automated Registry (GOFAR) funds are in-kind software support and allocated for use for GOFAR together project (please refer trustees report for further details).

OPERATION FISTULA (UK)

England & Wales - Charity number 1162031

Accounts

Company number: 09542896

Charity number: 1162031

OPERATION **FISTULA**

OPERATION FISTULA (UK) **ANNUAL REPORT & FINANCIAL STATEMENTS**

For the year ended 31 December 2022

Operation Fistula (UK)

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For the year ended 31 December 2022

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Operation Fistula (UK)

Reference & Administrative Information

For the year ended 31 December 2022

OPERATION
FISTULA

Company number 09542896
Charity number 1162031
Registered office Prama House
267 Banbury Road
Oxford
OX2 7HT

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Nicholas David Jenkins
Dr Martina Lukong Baye (Resigned: 16th July 2022)
Dr Jerker Liljestrand
Akinyi Sagoe-Moses (Appointed: 23rd November 2022)

Key Management Personnel Seth Cochran, Founder & CEO

Bankers CAF Bank
25 Kings Hill Ave
Kings Hill
West Malling
ME19 4JQ

Auditors Sophie Wheeler Accountants Ltd
27 Regent Grove
Holly Walk
Leamington Spa
CV23 4NN

The trustees present their report and the financial statements for the year ended 31 December 2022.

Reference and administrative information set out on page 2 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and Activities

The objectives of the charity are for the public benefit: the advancement of health and in particular, without limitation, the funding of treatment and care for women suffering with obstetric fistula; and the advancement of education in particular, without limitation, in the subject of obstetric fistula.

Obstetric fistula is a childbirth injury that results from obstructed labour. This terrible condition affects one million women in Africa and South Asia, and persists because women have no access to safe and timely emergency obstetric care.

Operation Fistula's mission is to end fistula for every woman, everywhere. We exist to create a fistula free world.

The main activities undertaken in relation to those purposes, are:

We are working to end fistula across specific geographical locations. As part of our work to end fistula for every woman, everywhere, we have spearheaded a large project in Madagascar, where we are aiming to eradicate obstetric fistula from 50 communes, in 10 districts, across two regions of the country. This means finding the patients who are most difficult to reach. Our work seeks to design a replicable and scalable delivery model that finds every woman living with fistula, and works to meet their needs. We call this programme FREE – Fistula Repair for Everyone Everywhere.

We have harnessed the power of technology and analytics to trigger collaboration. Fistula organisations often work in silos, with best practices rarely being shared. Needless duplication, wasted resources, and gaps in coverage, result. To address this challenge Operation Fistula created GOFAR – the Global Obstetric Fistula Automated Registry. GOFAR is a data collection, analysis, and visualisation system that empowers providers working on the ground to monitor, track, and evaluate their efforts. This platform provides a shared measurement system and has the power to improve coordination, collaboration, and quality across our sector. This programme of work is known as 'GOFAR together' and aims to both support individual users in their data collection efforts, and strengthen health systems and NGO organisations working to end fistula, by providing them with a shared measurement system.

We empower local service providers with transformative funding. Our funding model enables on-the-ground providers, who are historically beyond the reach of traditional funding models, to access the funding they need to deliver treatment to women needlessly suffering

with fistula. This funding is performance-based, and conditional on data collection and input into GOFAR. It is focused on helping treatment providers serve the patients who are most easy to reach. The data we collect in the process enables us to verify the quality of that care, and monitor and track performance. At Operation Fistula, we call this programme of work 'Kickstart,' because this funding is the catalyst for quality treatment and patient care.

We identify and map the system failures and gender inequality that causes fistula. We do this using data we have collected, and data from partners. We then visualise this data using Tableau data visualisation software. This visualised data empowers the global community with insights for impact - providing organisations with data advocacy tools, and revealing areas of extreme gender inequality and injustice. The goal of this programme is to Visualise Gender Equality. It works by providing governments and partners with national-level data dashboards that can enable them to identify trends and deliver more targeted interventions, and better approaches to the prevention of both maternal morbidities (like fistula) and maternal death. This data can then also drive cross-partner collaboration and enable more efficient interventions in the work to achieve the United Nations Sustainable Development Goals (SDGs).

Achievements and Performance

2022 was Operation Fistula's most impactful year, to date. The organisation built on the strong foundation for future scale that it established in 2021, and was able to further leverage its programs, talent, and health system networks to deliver another year of growth.

The shift in our global operations to Madagascar has enabled us to deliver more locally-led, grassroots programming and implementation approaches. Our team in Madagascar has developed a strong national and global reputation for delivering high-quality programs, and patient care and services. In addition, the team in Madagascar have been driving opportunities for greater South-South collaboration, via scale partnerships that replicate Operation Fistula's programming across new geographies, with new partners.

2022: Summary of Performance

In 2022, Operation Fistula continued the implementation of both, its nationally scaled FREE program in Madagascar, and its globally scaled Kickstart and GOFAR programs. This year was defined by a focus on sustaining growth, improving quality, maximising resources, and investing in our Malagasy team.

COVID restrictions were almost entirely lifted over 2022. This meant our work was able to accelerate unhindered by the constant disruptions, regional lockdowns, and flooded health systems that were commonplace over 2020 and 2021.

Despite this, we did face significant challenges and setbacks in the early months of 2022, when Madagascar was battered by cyclones and extreme weather events. Our partners and support staff in the region of Mananjary were particularly affected – the health facility there had to close for repairs and many of our staff lost their housing and possessions.

Operation Fistula was able to prepare ahead of the storm, and ensured that none of our patients experienced delays or disruptions in their care. We did this by transporting our patients to other hospitals and arranging for their care to take place through our referral networks. In the aftermath, we sent funds, supplies, and support to our staff to assist them through the crisis. For our local staff – and their communities, friends, and families – these extreme weather events are a stark reminder of the tremendous vulnerability of Madagascar, which bears the brunt of the climate crisis and its effects. Tragically, as we look to the future, we must be prepared for this kind of disruption to become more commonplace.

In addition to this disruption, 2022 was also marked by a significant shift in the global philanthropic and economic climate. As a result, Operation Fistula prioritised sustainability, and took steps to slow the organic growth in global demand for our services. During the last quarter of 2022, Operation Fistula began developing a plan for 2023. The focus of this plan is to undertake a comprehensive review and audit of the last five-years and Operation Fistula's transformational growth – what we have accomplished, learned, and built – and work to deliver a new strategic plan, so that the next phase of Operation Fistula's growth is sustainable at scale.

2022 is the fifth year that Operation Fistula has delivered year-on-year growth in output, while also continuing to increase the quality of outcomes, and further leverage economies of scale. We are in an ideal position to pause and reflect on how we can take everything we have learned and developed, and optimise it for adoption and replication at scale.

In this report, we provide a summary of the accomplishments realised in 2022 with support from Operation Fistula (UK). Operation Fistula (UK) works in close collaboration with Operation Fistula's US entity. As a result of their united approach to strategy, operations, activities, and program implementation, this report contains the consolidated global impact metrics of Operation Fistula (UK and USA):

We reached, diagnosed, and treated 2,007 women, globally.

In 2022 our surgical funding program supported 58 surgeons across 15 countries to deliver transformative, high-quality, care to 2,007 women. Out of this number, 255 women were treated via our surgical funding programs in Madagascar, and 1,752 women were treated by Kickstart surgeons.

We once again drove improvements in the quality of care, increasing our surgical success rate to 95%.

Operation Fistula has worked to create an environment of support, learning, and connection for our incredible global community of surgeons. Our priority has always been to support surgeons to maximise their capacity to deliver high-quality, complete care and services to women with fistula.

By closely analysing data submitted by surgeons to GOFAR we have been able to foster an environment where we can deliver data-driven insights that can change behaviour and improve care and outcomes. In 2022, as a result of our close monitoring and evaluation of surgeons' clinical practice and patient records, we were able to reduce the rate of surgical

failure from 5.7% to 4.7%. We did this by: providing our community of surgeons with easily accessible, real-time data on their cases, connecting them to each other – enabling and supporting the creation of a coaching community that facilitates peer-to-peer learning – and fostering collective communications and support via an online and interactive community of practice, hosted by Operation Fistula.

We further leveraged economies of scale to drive better internal efficiency.

As Operation Fistula has scaled its operations and impact, we have been able to drive meaningful leverage as the volume of our impact has absorbed our fixed costs. This increase in efficiency has been driven primarily by our scaled impact, and has also been supported by the right-sizing our global operations and team in Madagascar.

We restructured the organisation to shift power, and moved the nucleus of our global operations to Madagascar.

In 2022 we implemented a strategic restructuring of the organisation that prioritised localisation and empowering grassroots operatives.

This process involved auditing the progress and approaches of the organisation, and reviewing systems and processes, so that any and all functions that could be relocated to Madagascar, would be. The result is a highly efficient and talented local team in Madagascar – with strong national networks for grassroots implementation and partnerships – maintained by a lean global support team in the UK. This small global support staff is responsible for global resource mobilisation, financial controls, auditing and spending approvals, governance, global data quality management and analytics, and operational support of the Madagascar team.

Capacity Building & Support

In terms of organisational strengthening and capacity building, 2022 was defined by our continued prioritisation of a shift to the localisation of our programs and operations, and a concerted focus on skills building for our team in Madagascar. This focus has been fruitful, and enabled the organisation to optimise its global operations by more meaningfully reflecting the needs and wants of our beneficiaries.

In addition to this organisational strengthening and capacity building, we have continued to prioritise regular reviews and health-checks of our administrative and governance systems.

As we look ahead to 2023, we are keen to continue our evolution into a sector-leading global organisation with robust systems, processes, and protocols that ensure optimal people, program, and partnership management, and excellent governance structures.

Ensuring that every aspect of our work is regularly scrutinised, tracked with data, and validated, to ensure that we are delivering services in a maximally efficient and cost-effective way, is a fundamental part of Operation Fistula's ethos.

Operation Fistula (UK)

Trustees' Annual Report

For the year ended 31 December 2022

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In everything we do, Operation Fistula is relentlessly focused on how we can continue driving access to transformative, life-changing care and services to the women we serve, in the most innovative, efficient, and impactful way possible.

Financial Review

Results for year ended 31 December 2022 are given in the Statement of Financial Activities. The assets and liabilities are given in the Balance Sheet. The financial statements should be read in conjunction with the related notes. The Trustees regard the financial position of the charity at 31 December 2022 to be satisfactory and they are content that the current unrestricted reserves position leaves it with a sound base from which future activity can be built.

In summary, total income amounted to £530,678 (2021: £352,836) and total expenditure amounted to £586,750 (2021: £541,111) resulting in a deficit of £56,072 (2021 deficit: £188,275). Full details of income and expenditure are set out in notes to the financial statements.

Reserves Policy and Going Concern

The charity is dependent on donation income in order to maintain its core activities. The Trustees aim to maintain unrestricted reserves that will provide sufficient funds to cover charitable activities, support, and governance costs. After considering funds available from Operation Fistula's US entity, unrestricted reserves at the end of this period cover these costs for the foreseeable future.

Structure, Governance, and Management

Operation Fistula (UK) is a charitable company limited by guarantee, incorporated and registered with Companies House and Charities Commission respectively on 15 April 2015.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

All members of the Trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in notes to the financial statements.

Appointment of Trustees

The trustees have regard to the skills, knowledge, and experience needed for the effective administration of the charitable company when selecting individuals for appointment as charity trustees. Trustees have been selected and appointed to ensure that the board has the relevant background and skills which are considered important to enable the charity to achieve its charitable objectives.

Operation Fistula (UK)

Trustees' Annual Report

For the year ended 31 December 2022

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Related Parties and Relationships with Other Organisations

Operation Fistula's US entity is instrumental in raising donation income from US based donors to fund charitable activities. Operation Fistula's US entity and Operation Fistula (UK) were both founded by Seth Cochran. He is also CEO of both charities.

Statement of Responsibilities of the Trustees

The trustees (who are also directors of Operation Fistula (UK) for the purposes of company law) are responsible for preparing the trustees' annual report, and the financial statements, in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company, and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period.

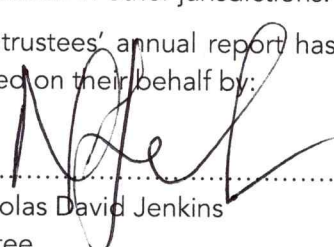
In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' annual report has been approved by the trustees on 24/10 2023 and signed on their behalf by:


.....
Nicholas David Jenkins
Trustee

Independent Auditor's Report to the Members of Operation Fistula (UK)

Opinion

We have audited the financial statements of Operation Fistula (UK) (the 'charitable company') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows, and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

- adequate and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and

fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

Operation Fistula (UK)

Independent Auditor's Report

For the year ended 31 December 2022

OPERATION
FISTULA

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (ie. gives a true and fair view).

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

Use of our report

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

SWheeler

Sophie Wheeler - Senior Statutory Auditor

25th October 2023

For and on behalf of
Sophie Wheeler Accountants Limited
27 Regent Grove
Holly Walk
Leamington Spa
CV23 4NN

OPERATION FISTULA (UK)

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2022

		2022			2021		
	Note	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Income from:							
Donations and legacies	2	263,935	266,624	530,559	200,602	152,225	352,827
Investments	3	119		119	9	-	9
Other		-	-	-	-	-	-
Total income		264,054	266,624	530,678	200,611	152,225	352,836
Expenditure on:							
Raising funds	4	33,302	-	33,302	33,886	-	33,886
Charitable activities:							
Fistula Repair For Every Woman Everywhere (FREE)	4	160,196	69,168	229,364	44,967	223,966	268,933
Global Obstetric Fistula Automated Registry (GOFAR)	4	68,326	6,858	75,184	29,349	95,410	124,759
Visualise Gender Equality (Viz5 formerly VGE)	4	17,669		17,669	19,329	-	19,329
KICKSTART	4	16,331	214,899	231,230	28,013	66,191	94,204
Total expenditure		295,824	290,926	586,750	155,544	385,567	541,111
Net income / (expenditure) for the year	5	(31,771)	(24,301)	(56,072)	45,067	(233,342)	(188,275)
Net movement in funds		(31,771)	(24,301)	(56,072)	45,067	(233,342)	(188,275)
Reconciliation of funds:							
Total funds brought forward		140,008	26,392	166,400	94,941	259,734	354,675
Total funds carried forward		108,237	2,091	110,328	140,008	26,392	166,400

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 14 to the financial statements.

OPERATION FISTULA (UK)

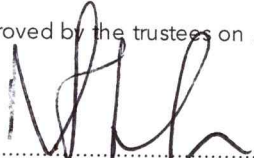
Balance sheet

Company no. 09542896

For the year ended 31 December 2022

	Note	£	2022 £	£	2021 £
Fixed assets:					
Tangible assets	10		-		1,292
			-		1,292
Current assets:					
Debtors	11	79,252		167,310	
Cash at bank and in hand		46,334		57,138	
		125,585		224,448	
Liabilities:					
Creditors: amounts falling due within one year	12	(15,258)		(59,340)	
Net current assets / (liabilities)			110,327		165,108
Total net assets / (liabilities)			110,328		166,400
The funds of the charity:	13, 14				
Restricted income funds			2,091		26,392
Unrestricted income funds:					
General funds			108,237		140,008
Total charity funds			110,328		166,400

Approved by the trustees on 24/10 and signed on their behalf by


Mr Nicholas David Jenkins
Trustee

OPERATION FISTULA (UK)

Statement of cash flows

For the year ended 31 December 2022

	Note	2022	2021
		£	£
Cash flows from operating activities:	a		
Net cash provided by / (used in) operating activities		(10,804)	(82,392)
Cash flows from investing activities			
Purchase of fixed assets		-	-
Proceeds from the sale of fixed assets		-	-
Net cash provided by / (used in) investing activities		-	-
Cash flows from financing activities		-	-
Change in cash and cash equivalents in the year		(10,804)	(82,392)
Cash and cash equivalents at the beginning of the year		57,138	139,530
Cash and cash equivalents at the end of the year	b	46,334	57,138

a) Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2022	2021
	£	£
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	(56,072)	(188,275)
Depreciation charges	1,292	1,560
Loss/(profit) on the sale of fixed assets	-	-
(Increase)/decrease in debtors	88,058	97,246
Increase/(decrease) in creditors	(44,082)	7,076
Net cash provided by / (used in) operating activities	(10,804)	(82,392)

b) Analysis of cash and cash equivalents

	At 1 January 2022	Cash flows	Other changes	At 31 December 2022
	£	£	£	£
Cash in hand and at bank	57,138	(10,804)	-	46,334
Total cash and cash equivalents	57,138	(10,804)	-	46,334

OPERATION FISTULA (UK)

Notes to the financial statements

For the year ended 31 December 2022

1 Accounting policies

Statutory information

Operation Fistula (UK) is a charitable company limited by guarantee and is incorporated in England and Wales. The registered office address is Prama House, 267 Banbury Road, Oxford, OX2 7HT.

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

Going concern

The trustees considers that there are no material uncertainties about the charity's ability to continue as a going concern. The COVID-19 pandemic has had an impact on the charity's fundraising income. This has been offset by grants from Operation Fistula's US entity. As a project-based charity with few long term commitments, this will impact on new activity overseas that can be made in the short term rather than affecting the charity's ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

Donations of gifts, services and facilities

Donated services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Fund accounting

Funds are designated as restricted or unrestricted. Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified as a restricted fund. Restricted funds are those where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose.

OPERATION FISTULA (UK)

Notes to the financial statements

For the year ended 31 December 2022

1 Accounting policies (continued)

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs.

Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the basis of staff time.

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities. Governance costs are allocated to each activity based on staff time.

Tangible fixed assets

Items of equipment are capitalised and depreciation costs are allocated to activities on the basis of the use of the related assets in those activities.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of service users.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Pensions

The charity operates a defined contribution pension scheme. Costs are allocated between restricted and unrestricted funds in accordance with the time spent on restricted and unrestricted work by staff members.

OPERATION FISTULA (UK)

Notes to the financial statements

For the year ended 31 December 2022

2 Income from donations and legacies

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Donations:				
Operation Fistula US	200,228	163,345	363,573	208,616
UNFPA HQ	-	-	-	68,905
Grand Challenges Canada	-	96,421	96,421	-
Anonymous donor via IG Partners	40,000	-	40,000	40,000
Covid 19 grant from UK government	-	-	-	5,164
Others	23,707		23,707	1,680
Donated services				
Tableau Foundation	-	6,858	6,858	28,462
	263,935	266,624	530,559	352,827

3 Income from investments

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Bank interest receivable	119		119	9
	119		119	9

OPERATION FISTULA (UK)

Notes to the financial statements

For the year ended 31 December 2022

4 Analysis of expenditure

	Charitable activities								Charitable activities							
	Cost of raising funds £	Fistula Repair For Every Woman (FREE) £	Global Obstetric Fistula Automated Registry (GOFAR) £	Visualise Gender Equality (Viz5 formerly VGE) £	KICKSTART £	Governance costs £	Support costs £	2022 Total £	Cost of raising funds £	Fistula Repair For Every Woman (FREE) £	Global Obstetric Fistula Automated Registry (GOFAR) £	Visualise Gender Equality (Viz5 formerly VGE) £	KICKSTART £	Governance costs £	Support costs £	2021 Total £
Staff costs (Note 6)	21,419	43,994	50,594	14,744	131,531	13,724	22,126	298,132	26,154	88,511	60,502	14,896	66,191	13,229	52,406	321,889
Publicity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Travel and subsistence	1,877	2,807	-	88	-	-	1,184	5,956	21	-	1,190	-	-	-	433	1,644
Training, workshops & conferences	-	45	-	-	-	-	2,299	2,344	-	-	26	-	-	-	1,230	1,256
Other staff costs	-	-	-	-	-	-	699	699	-	-	-	10	-	-	246	256
Grant to partners	-	168,719	-	-	68,905	-	-	237,624	-	150,313	-	-	-	-	-	150,313
Surgeons fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Consultancy	6,500	-	-	-	-	-	3,839	10,339	2,550	-	750	-	-	-	3,400	6,700
Software	-	64	13,243	-	534	-	3,838	17,679	-	4,997	37,227	-	-	-	3,269	45,493
Premises expenses	-	-	-	-	-	-	3,092	3,092	-	-	-	-	-	-	3,100	3,100
General office costs	197	-	-	-	-	-	5,833	6,030	-	-	-	-	-	-	6,132	6,132
Audit fee	-	-	-	-	-	2,400	-	2,400	-	-	-	-	-	2,400	-	2,400
Sundry expenses	-	24	-	-	-	749	389	1,162	-	48	-	-	-	-	320	368
Depreciation	-	-	-	-	-	-	1,292	1,292	-	-	-	-	-	-	1,560	1,560
	29,993	215,653	63,837	14,832	200,970	16,873	44,591	586,749	28,725	243,869	99,695	14,906	66,191	15,629	72,096	541,111
Support costs	2,401	9,947	8,232	2,058	21,953	-	(44,591)	1	4,241	20,599	20,599	3,635	23,022	-	(72,096)	-
Governance costs	908	3,764	3,115	779	8,307	(16,873)	-	-	920	4,465	4,465	788	4,991	(15,629)	-	-
Total expenditure 2022	33,302	229,364	75,184	17,669	231,230	-	-	586,750	33,886	268,933	124,759	19,329	94,204	-	-	541,111

Of the total expenditure, £295,824 was unrestricted (2021: £155,544) and £290,926 was restricted (2021: £385,567).

OPERATION FISTULA (UK)

Notes to the financial statements

For the year ended 31 December 2022

5 Net incoming resources for the year

This is stated after charging / crediting:

	2022 £	2021 £
Depreciation	1,292	1,560
Audit fees inc. VAT	2,400	2,400

6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	266,948	287,499
Social security costs	26,192	28,263
Employer's contribution to defined contribution pension schemes	4,992	6,128
	298,132	321,890

One employee earned between £90,000 - £99,000 during the year (2021: £90,000 - £99,000: 1).

The total employee benefits including pension contributions of the key management personnel were £168,030 (2021: £143,047).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

Trustee expenses incurred this year amounts to £749.01 (2021: £nil)

7 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2022 No.	2021 No.
Average staff	5	6

8 Related party transactions

During the year Operation Fistula USA made grants totaling of £363,572.70 (2021: £208,615) to Operation Fistula (UK). Operation Fistula (UK) sent funding in the amount of £237,624 (2021: £150,313) to support the FREE project in Madagascar (administered by Operation Fistula's US entity). Operation Fistula's US entity and Operation Fistula (UK) are founded by Seth Cochran and he is also

9 Taxation

The company has been recognised by HM Revenue & Customs as a charity and does not pay Corporation Tax as income received is used for charitable purposes.

OPERATION FISTULA (UK)

Notes to the financial statements

For the year ended 31 December 2022

10 Tangible fixed assets

	Computer and office equipment £	Total £
Cost		
At the start of the year	8,370	8,370
Additions in year	-	-
Disposal in year	-	-
At the end of the year	8,370	8,370
Depreciation		
At the start of the year	7,078	7,078
Charge for the year	1,292	1,292
Disposal in year	-	-
At the end of the year	8,370	8,370
Net book value		
At the end of the year	-	-
At the start of the year	1,292	1,292

All of the above assets are used for charitable purposes.

11 Debtors

	2022 £	2021 £
Other debtors	79,252	167,310
Prepayments	-	-
Accrued grant	-	-
	79,252	167,310

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Taxation and social security	12,858	9,054
Other creditors	-	47,141
Accruals	2,400	3,146
	15,258	59,341

OPERATION FISTULA (UK)

Notes to the financial statements

For the year ended 31 December 2022

13 Analysis of net assets between funds (current year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	-	-	-
Net current assets / (liabilities)	108,236	2,091	110,327
Net assets at the end of the year	108,236	2,091	110,327

Analysis of net assets between funds (prior year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	2,853	-	2,853
Net current assets	92,088	259,734	351,822
Net assets at the end of the year	94,941	259,734	354,675

14 Movements in funds (current year)

	At the start of the year (as previously stated) £	Incoming resources & gains £	Outgoing resources & losses £	At the end of the year £
Restricted funds:				
Total restricted funds	26,392	266,624	(290,926)	2,091
Unrestricted funds:				
Total Unrestricted Funds	140,008	264,054	(295,824)	108,237
Total funds	166,400	530,678	(586,750)	110,328

OPERATION FISTULA (UK)

Notes to the financial statements

For the year ended 31 December 2022

Movements in funds (prior year)

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	At the end of the year £
Restricted funds:				
Total restricted funds	259,734	152,225	(385,567)	26,392
Unrestricted funds:				
Total Unrestricted Funds	94,941	200,611	(155,544)	140,008
Total funds	354,675	352,836	(541,111)	166,400

Purposes of restricted funds

Fistula Repair For Every Woman Everywhere (FREE) funds are received and allocated for use of Madagascar project (please refer trustees Report for further details).

Global Obstetric Fistula Automated Registry (GOFAR) funds are in-kind software support and allocated for use for GOFAR together project (please refer trustees report for further details).

15 Legal status of the charity

The charity is a company limited by guarantee and has no share capital.

OPERATION FISTULA (UK)

England & Wales - Charity number 1162031

Accounts

Company number: 09542896

Charity number: 1162031

OPERATION **FISTULA**

OPERATION FISTULA (UK) **ANNUAL REPORT & FINANCIAL STATEMENTS**

For the year ended 31 December 2021

Operation Fistula (UK)

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For the year ended 31 December 2021

OPERATION
FISTULA

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Operation Fistula (UK)

Reference & Administrative Information

For the year ended 31 December 2021

OPERATION
FISTULA

Company number 09542896

Charity number 1162031

Registered office Shakespeare House
168 Lavender Hill
London
SW11 5TG

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Nicholas David Jenkins
Carl Manlan (Resigned on 15th July 2021)
Dr Martina Lukong Baye
Dr Jerker Liljestrand (Appointed on 15th July 2021)

**Key management
Personnel**

Seth Cochran, Founder & CEO

Bankers

CAF Bank
25 Kings Hill Ave
Kings Hill
West Malling
ME19 4JQ

Auditors

Sophie Wheeler Accountants Ltd
Rose Cottage
High Street
Rhosneigr
LL64 5YJ

Operation Fistula (UK)

Trustees' Annual Report

For the year ended 31 December 2021

OPERATION
FISTULA

The trustees present their report and the financial statements for the year ended 31 December 2021.

Reference and administrative information set out on page 2 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and Activities

The objectives of the charity are for the public benefit: the advancement of health and in particular, without limitation, the funding of treatment and care for women suffering with obstetric fistula; and the advancement of education in particular, without limitation, in the subject of obstetric fistula.

Obstetric fistula is a childbirth injury that results from obstructed labour. This terrible condition affects one million women in Africa and South Asia, and persists because women have no access to safe and timely emergency obstetric care.

Operation Fistula's mission is to end fistula for every woman, everywhere. We exist to create a fistula free world.

The main activities undertaken in relation to those purposes, are:

We are working to end fistula across specific geographical locations. As part of our work to end fistula for every woman, everywhere, we have spearheaded a large project in Madagascar, where we are aiming to eradicate obstetric fistula from 50 communes, in 10 districts, across two regions of the country. This means finding the patients who are most difficult to reach. Our work seeks to design a replicable and scalable delivery model that finds every woman living with fistula, and works to meet their needs. We call this programme FREE – Fistula Repair for Everyone Everywhere.

We have harnessed the power of technology and analytics to trigger collaboration. Fistula organisations often work in silos, with best practices rarely being shared. Needless duplication, wasted resources, and gaps in coverage, result. To address this challenge Operation Fistula created GOFAR – the Global Obstetric Fistula Automated Registry. GOFAR is a data collection, analysis, and visualisation system that empowers providers working on the ground to monitor, track, and evaluate their efforts. This platform provides a shared measurement system and has the power to improve coordination, collaboration, and quality across our sector. This programme of work is known as 'GOFAR together' and aims to both support individual users in their data collection efforts, and strengthen health systems and NGO organisations working to end fistula, by providing them with a shared measurement system.

We empower local service providers with transformative funding. Our funding model enables on-the-ground providers, who are historically beyond the reach of traditional funding

Operation Fistula (UK)

Trustees' Annual Report

For the year ended 31 December 2021

OPERATION
FISTULA

models, to access the funding they need to deliver treatment to women needlessly suffering with fistula. This funding is performance-based, and conditional on data collection and input into GOFAR. It is focused on helping treatment providers serve the patients who are most easy to reach. The data we collect in the process enables us to verify the quality of that care, and monitor and track performance. At Operation Fistula, we call this programme of work 'Kickstart, 'because this funding is the catalyst for quality treatment and patient care.

We identify and map the system failures and gender inequality that causes fistula. We do this using data we have collected, and data from partners. We then visualise this data using Tableau data visualisation software. This visualised data empowers the global community with insights for impact - providing organisations with data advocacy tools, and revealing areas of extreme gender inequality and injustice. This data can then drive cross-partner collaboration and enable more targeted interventions in the work to achieve the SDGs. The goal of this programme is to Visualise Gender Equality.

Achievements and Performance

2021 was a hugely impactful year for Operation Fistula. The charity built on the successes of 2020, further leveraging our robust pandemic response – which saw us heavily invest in local grassroots teams and targeted action to end fistula – and transforming it into a global scale strategy.

Our Grand Challenges Canada 'Transition to Scale' grant continued to fuel program growth. The team in Madagascar has developed a national and global reputation for high-quality care and services – implementing programs with UNFPA, the Ministry of Health, and other private NGOs across the country. They are also spearheading opportunities for increased South-South collaboration in a number of different countries to scale and replicate our innovative model for fistula care.

2021: SUMMARY OF PERFORMANCE

2021 was the year in which Operation Fistula transitioned from building and testing our innovative programs, to implementing a professionalised and replicable model for innovation at scale.

In 2021, the team in Madagascar acted swiftly to implement and test every element of the FREE program, while our global team took action to scale Kickstart, our performance-based funding program, to 77 surgeons operating across 22 countries.

From July - November 2021, COVID numbers were relatively low in Madagascar, meaning that work in the country was able to go ahead without the disruption of national restrictions on movement and travel. As a result, the final two quarters of 2021 were marked by a flurry of efficient and impactful activity. Globally, we saw huge surges in our impact as a result of our efficient and agile roll-out of the Kickstart program.

Operation Fistula (UK)

Trustees' Annual Report

For the year ended 31 December 2021

OPERATION
FISTULA

In this report, we provide a summary of accomplishments realised in 2021 with support from Operation Fistula (UK):

We reached, diagnosed, and treated almost 5x more women than in 2020.

In 2021 Operation Fistula funded treatment for 1,890 women — nearly five times the number of women we were able to treat in 2020.

Out of this number, 571 women were treated via our FREE program in Madagascar, and 1,319 women were treated by the 77 activated Kickstart surgeons that were onboarded in 2021.

We reached over 100,000 people via our community outreach and sensitisation work.

Finding women with fistula requires deep outreach with remote communities that may never have heard of fistula. In 2021 we completed outreach missions to 100+ communes. In total, we reached over 100K people (119,302) through our community engagement and outreach activities in Madagascar, this year.

We expanded data-collection capabilities to 22 countries.

Since the global launch of our performance-based funding program in late 2020, we have onboarded 307 additional users onto the GOFAR platform. 2021 has seen a surge in GOFAR adoption globally. This is due to both the expansion of our work in Madagascar, and the rapid global growth in our Kickstart program. Since October 2020 we have onboarded 77 new surgeons across 22 countries.

We mapped three regions of Madagascar.

In 2021, Operation Fistula mapped 100% its three target regions – SAVA, Vatovavy, and Fitovinany. This year, Operation Fistula's mapping team mapped 171 communes and 35,191 KM² of Madagascar, putting 1.43M buildings on the map. Operation Fistula's mapping team is now the most prolific mapping team in Madagascar and is emerging as one of the most efficient and accurate mapping efforts in the world.

We launched our Quality of Life initiative with the goal of creating a tool that will ensure that patient voices sit at the core of all fistula work.

In every engagement with our patients, we place primacy on listening to them and incorporating their direct lived experiences, and individual hopes with regards to their treatment into our program. This work has been principally carried out at Hope Centers where social workers deliver counselling and psychosocial support to patients. In 2021, Operation Fistula launched the process of developing a Quality of Life (QoL) tool which will enshrine the patient voice in our program, enabling us to better understand each woman's specific needs and deploy customised services to meet those needs. This year, we interviewed 146 patients and coded 30 interviews to form the basis of our QoL conceptual model. In 2022, we anticipate that we will continue to refine the QoL conceptual model and begin tool development, including question selection and preparation for field testing. When finished, this tool will belong to the million women living with fistula around the world. In a world where numbers define success and failure, and so little attention is given to these first-hand

Operation Fistula (UK)

Trustees' Annual Report

For the year ended 31 December 2021

OPERATION
FISTULA

accounts, this simple tool may be the first step towards achieving a truly patient-centric model of fistula care.

We completed a global partnership agreement with UNFPA.

The rapid growth of Kickstart - our performance-based funding model - in 2021 was supported in part by funding from UNFPA. We piloted innovative financing that can also improve the quality of care with them in 5 UNFPA Country Offices (COs): Burkina Faso, Cameroon, Madagascar, Nigeria, and Senegal.

The success of this pilot gave us strong momentum with UNFPA, and in December 2021 we executed a global partnership agreement with them to expand the program across their global footprint over the next 5 years.

We delivered more data visualisation offerings to our end users – building global data analytics capacity.

In 2021 we implemented our cutting-edge visual data analytics into GOFAR's end-user interface. This means that each one of our 77 partner surgeons can monitor, track, and get real-time, live insights into their patient care, patient demographics, and other core treatment trends and factors. By delivering the power of our visual analytics into the hands of direct service providers, we have been able to drive increased awareness of the quality of care and surgical outcomes to health providers.

Capacity Building & Support

Operation Fistula has continued to develop the Madagascar team, which has proved both highly impactful and efficient in their national implementation of the fistula care program. Our global team sustained and supported the scaling of our innovative programs across 22 countries.

In addition to this operational capacity building, Operation Fistula continues to invest time and resources into ensuring that its administrative and governance systems are optimally maintained and continuously improved. Every aspect of our work is regularly scrutinised, tracked with data, and validated, to ensure that we are delivering services in a maximally efficient and cost-effective way. In everything we do, Operation Fistula is relentlessly focused on how we can continue driving access to transformative, life-changing care and services to the women we serve, in the most innovative, efficient, and impactful way possible.

Financial Review

Results for year ended 31 December 2021 are given in the Statement of Financial Activities. The assets and liabilities are given in the Balance Sheet. The financial statements should be read in conjunction with the related notes. The Trustees regard the financial position of the charity at 31 December 2021 to be satisfactory and they are content that the current unrestricted reserves position leaves it with a sound base from which future activity can be built.

Operation Fistula (UK)

Trustees' Annual Report

For the year ended 31 December 2021

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In summary, total income amounted to £352,836 (2020: £779,622) and total expenditure amounted to £514,111 (2019: £695,182) resulting in a deficit of £188,275 (2020 surplus: £84,440). The deficit in 2021 was predominately due to a fall in donations as a result of the COVID-19 pandemic. Despite this, work continued across our programs, utilising donations from previous years. Full details of income and expenditure are set out in notes to the financial statements.

Reserves Policy and Going Concern

The charity is dependent on donation income in order to maintain its core activities. The Trustees aim to maintain unrestricted reserves that will provide sufficient funds to cover charitable activities, support, and governance costs. After considering funds available from Operation Fistula USA, unrestricted reserves at the end of this period cover these costs for the foreseeable future.

Structure, Governance, and Management

Operation Fistula (UK) is a charitable company limited by guarantee, incorporated and registered with Companies House and Charities Commission respectively on 15 April 2015.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

All members of the Trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in notes to the financial statements.

Appointment of Trustees

The trustees have regard to the skills, knowledge, and experience needed for the effective administration of the charitable company when selecting individuals for appointment as charity trustees. Trustees have been selected and appointed to ensure that the board has relevant background and skills which are considered important to enable the charity to achieve its charitable objectives.

Related Parties and Relationships with Other Organisations

Operation Fistula (USA) is instrumental in raising donation income from US based donors to fund charitable activities. Operation Fistula (USA) and Operation Fistula (UK) were founded by Seth Cochran and he is also CEO of both charities.

Statement of Responsibilities of the Trustees

The trustees (who are also directors of Operation Fistula (UK) for the purposes of company law) are responsible for preparing the trustees' annual report, and the financial statements, in

Operation Fistula (UK)

Trustees' Annual Report

For the year ended 31 December 2021

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accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company, and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period.

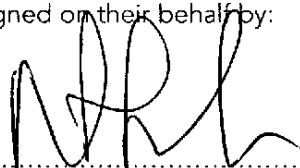
In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' annual report has been approved by the trustees on 25/10..... 2022 and signed on their behalf by:



Nicholas David Jenkins
Trustee

Operation Fistula (UK)

Independent Auditor's Report

For the year ended 31 December 2021

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Independent Auditor's Report to the Members of Operation Fistula (UK)

Opinion

We have audited the financial statements of Operation Fistula (UK) (the 'charitable company') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows, and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial

Operation Fistula (UK)

Independent Auditor's Report

For the year ended 31 December 2021

OPERATION
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statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

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

Operation Fistula (UK)

Independent Auditor's Report

For the year ended 31 December 2021

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

Auditor's responsibilities for the audit of the financial statements

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

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

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on

Operation Fistula (UK) Independent Auditor's Report

For the year ended 31 December 2021

OPERATION FISTULA

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

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (i.e. gives a true and fair view).

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

Use of our report

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



Sophie Wheeler - Senior Statutory Auditor
For and on behalf of Sophie Wheeler
Accountants Limited

27th October 2022

OPERATION FISTULA (UK)

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2021

		2021			2020		
	Note	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Income from:							
Donations and legacies	2	200,602	152,225	352,827	319,779	416,028	735,807
Charitable activities	3	-	-	-	43,581	-	43,581
Investments	4	9	-	9	-	94	94
Other		-	-	-	140	-	140
Total income		200,611	152,225	352,836	363,500	416,122	779,622
Expenditure on:							
Raising funds	5	33,886	-	33,886	47,114	-	47,114
Charitable activities:							
Fistula Repair For Every Woman Everywhere (FREE)	5	44,967	223,966	268,933	107,687	348,695	456,382
Global Obstetric Fistula Automated Registry (GOFAR)	5	29,349	95,410	124,759	101,926	9,440	111,366
Visualise Gender Equality (Viz5 formerly VGE)	5	19,329	-	19,329	66,843	-	66,843
KICKSTART	5	28,013	66,191	94,204	13,477	-	13,477
Total expenditure		155,544	385,567	541,111	337,047	358,135	695,182
Net income / (expenditure) for the year	6	45,067	(233,342)	(188,275)	26,453	57,987	84,440
Transfers between funds		-	-	-	-	-	-
Net movement in funds		45,067	(233,342)	(188,275)	26,453	57,987	84,440
Reconciliation of funds:							
Total funds brought forward		94,941	259,734	354,675	68,488	201,747	270,235
Total funds carried forward		140,008	26,392	166,400	94,941	259,734	354,675

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 16 to the financial statements.

OPERATION FISTULA (UK)

Balance sheet

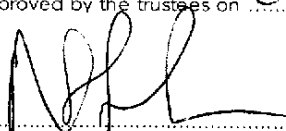
Company no. 09542896

For the year ended 31 December 2021

	Note	£	2021 £	£	2020 £
Fixed assets:					
Tangible assets	11		1,292		2,853
			1,292		2,853
Current assets:					
Debtors	12	167,310		264,556	
Cash at bank and in hand		57,138		139,530	
		224,448		404,086	
Liabilities:					
Creditors: amounts falling due within one year	13	(59,340)		(52,264)	
Net current assets / (liabilities)			165,108		351,822
Total net assets / (liabilities)			166,400		354,675
The funds of the charity:	14,15,16				
Restricted income funds			26,392		259,734
Unrestricted income funds:					
General funds			140,008		94,941
Total charity funds			166,400		354,675

These financial statements have been prepared in accordance with the provisions applicable to companies under the small companies' regime.

Approved by the trustees on 28/10/2022 and signed on their behalf by



Mr Nicholas David Jenkins

Trustee

OPERATION FISTULA (UK)

Statement of cash flows

For the year ended 31 December 2021

	Note	2021	2020
		£	£
Cash flows from operating activities:	a		
Net cash provided by / (used in) operating activities		(82,392)	114,955
Cash flows from investing activities			
Purchase of fixed assets		-	-
Proceeds from the sale of fixed assets		-	1,032
Net cash provided by / (used in) investing activities		-	1,032
Cash flows from financing activities		-	-
Change in cash and cash equivalents in the year		(82,392)	115,987
Cash and cash equivalents at the beginning of the year		139,530	23,543
Cash and cash equivalents at the end of the year	b	57,138	139,530

a) Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2021	2020
	£	£
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	(188,275)	84,440
Depreciation charges	1,560	1,638
Loss/(profit) on the sale of fixed assets	-	(140)
(Increase)/decrease in debtors	97,246	(3,068)
Increase/(decrease) in creditors	7,076	32,085
Net cash provided by / (used in) operating activities	(82,392)	114,955

b) Analysis of cash and cash equivalents

	At 1 January 2021	Cash flows	Other changes	At 31 December 2021
	£	£	£	£
Cash in hand and at bank	139,530	(82,392)	-	57,138
Total cash and cash equivalents	139,530	(82,392)	-	57,138

OPERATION FISTULA (UK)

Notes to the financial statements

For the year ended 31 December 2021

1 Accounting policies

Statutory information

Operation Fistula (UK) is a charitable company limited by guarantee and is incorporated in England and Wales. The registered office address is Shakespeare House, 168 Lavender Hill, London, SW11 5TG

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

Going concern

The trustees considers that there are no material uncertainties about the charity's ability to continue as a going concern. The COVID-19 pandemic has had an impact on the charity's fundraising income. This has been offset by grants from Operation Fistula (US). As a project-based charity with few long term commitments, this will impact on new activity overseas that can be made in the short term rather than affecting the charity's ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

Donations of gifts, services and facilities

Donated services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Fund accounting

Funds are designated as restricted or unrestricted. Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified as a restricted fund. Restricted funds are those where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose.

OPERATION FISTULA (UK)

Notes to the financial statements

For the year ended 31 December 2021

1 Accounting policies (continued)

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs.

Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the basis of staff time.

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities. Governance costs are allocated to each activity based on staff time.

Tangible fixed assets

Items of equipment are capitalised and depreciation costs are allocated to activities on the basis of the use of the related assets in those activities.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of service users.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Pensions

The charity operates a defined contribution pension scheme. Costs are allocated between restricted and unrestricted funds in accordance with the time spent on restricted and unrestricted work by staff members.

OPERATION FISTULA (UK)

Notes to the financial statements

For the year ended 31 December 2021

2 Income from donations and legacies

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Donations:				
Operation Fistula US	153,758	54,858	208,616	265,898
UNFPA HQ	-	68,905	68,905	-
Grand Challenges Canada	-	-	-	355,705
Anonymous donor via IG Partners	40,000	-	40,000	40,000
Covid 19 grant from UK government	5,164	-	5,164	67,303
Others	1,680	-	1,680	942
Donated services				
Tableau Foundation	-	28,462	28,462	5,959
	<u>200,602</u>	<u>152,225</u>	<u>352,827</u>	<u>735,807</u>

3 Income from charitable activities

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
UNFPA Mozambique	-	-	-	43,581
Total income from charitable activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>43,581</u>

4 Income from investments

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Bank interest receivable	9	-	9	94
	<u>9</u>	<u>-</u>	<u>9</u>	<u>94</u>

OPERATION FISTULA (UK)

Notes to the financial statements

For the year ended 31 December 2021

5 Analysis of expenditure

	Charitable activities										Charitable activities				
	Fistula Repair For Every Woman Everywhere (FREE)					Global Obstetric Fistula Automated Registry (GOFAR)					Visualise Gender Equality (Viz5) formerly VGE				
	Cost of raising funds	£	£	£	£	Cost of raising funds	£	£	£	£	Cost of raising funds	£	£	£	£
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Staff costs (Note 7)	26,154	88,511	60,502	14,896	66,191	13,229	52,406	321,889	39,065	86,427	53,564	47,599	5,856	6,953	280,757
Publicity	-	-	-	-	-	-	-	-	28	-	-	21	-	-	49
Travel and subsistence	21	-	1,190	-	-	-	433	1,644	125	232	1,073	674	-	-	2,452
Training, workshops & conferences	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other staff costs	-	-	-	10	-	-	1,230	1,256	-	-	1,971	73	-	-	4,707
Grant to partners	-	-	-	-	-	-	246	256	-	-	-	20	-	-	440
Surgeons fee	-	150,313	-	-	-	-	-	150,313	-	334,799	-	-	-	-	334,799
Consultancy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Software	2,550	-	750	-	-	-	3,400	6,700	-	-	3,800	-	1,949	-	24,687
Premises expenses	-	4,997	37,227	-	-	-	3,269	45,493	99	2,310	13,387	-	-	-	16,397
General office costs	-	-	-	-	-	-	3,100	3,100	-	-	-	-	-	-	22,512
	-	-	-	-	-	-	6,132	6,132	-	-	-	25	-	-	747
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Audit fee	-	-	-	-	-	-	-	2,400	-	-	-	-	-	2,400	-
Sundry expenses	-	48	-	-	-	-	320	368	-	5	-	-	-	3,005	562
Depreciation	-	-	-	-	-	-	1,560	1,560	-	-	-	-	-	-	1,638
Support costs	4,241	20,599	20,599	3,635	23,022	-	(72,096)	0	6,853	28,661	33,023	16,200	4,985	-	(89,722)
Governance costs	920	4,465	4,465	788	4,991	(15,629)	-	-	944	3,948	4,548	2,231	687	(12,358)	-
Total expenditure 2021	33,886	268,933	124,759	19,329	94,204	-	-	541,111	47,114	456,382	111,366	66,843	13,477	-	695,182

Of the total expenditure, £155,544 was unrestricted (2020: £337,047) and £385,567 was restricted (2020: £358,135).

OPERATION FISTULA (UK)

Notes to the financial statements

For the year ended 31 December 2021

6 Net incoming resources for the year

This is stated after charging / crediting:

	2021 £	2020 £
Depreciation	1,560	1,638
Audit fees inc. VAT	2,400	2,400

7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2021 £	2020 £
Salaries and wages	287,499	251,134
Social security costs	28,263	24,222
Employer's contribution to defined contribution pension schemes	6,128	5,401
	321,890	280,757

One employee earned between £90,000 - £99,000 during the year (2020: £80,000 - £89,000: 1).

The total employee benefits including pension contributions of the key management personnel were £143,047 (2020: £135,327).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

There are no trustee expenses incurred this year (2020: £3,005)

8 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2021 No.	2020 No.
Average staff	6.1	5.3
	6.1	5.3

9 Related party transactions

During the year Operation Fistula USA made grants totaling of £208,615 (2020: £265,898) to Operation Fistula (UK). Operation Fistula (UK) sent funding in the amount of £150,313 (2020: £334,799) to support the FREE project in Madagascar (administered by Operation Fistula USA). Operation Fistula USA and Operation Fistula (UK) are founded by Seth Cochran and he is also the CEO of both charities.

10 Taxation

The company has been recognised by HM Revenue & Customs as a charity and does not pay Corporation Tax as income received is used for charitable purposes.

OPERATION FISTULA (UK)

Notes to the financial statements

For the year ended 31 December 2021

11 Tangible fixed assets

	Computer and office equipment £	Total £
Cost		
At the start of the year	8,370	8,370
Additions in year	-	-
Disposal in year	-	-
At the end of the year	8,370	8,370
Depreciation		
At the start of the year	5,517	5,517
Charge for the year	1,560	1,560
Disposal in year	-	-
At the end of the year	7,078	7,078
Net book value		
At the end of the year	1,292	1,292
At the start of the year	2,853	2,853

All of the above assets are used for charitable purposes.

12 Debtors

	2021 £	2020 £
Other debtors	167,310	262,681
Prepayments	-	-
Accrued grant	-	1,875
	167,310	264,556

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Taxation and social security	9,054	45,283
Other creditors	47,141	-
Accruals	3,146	6,981
	59,341	52,264

OPERATION FISTULA (UK)

Notes to the financial statements

For the year ended 31 December 2021

14 Prior year adjustment

Adjustment has been made to prior year figures in relation to reclassification of unrestricted fund to restricted fund and accrued income

Unrestricted funds:

Opening unrestricted fund balance at the start of the year (as previously stated)
Prior year adjustment to reclassify unrestricted fund to restricted fund
Prior year adjustment for change in methodology of recognising in-kind support

Opening unrestricted fund balance at the start of the year (as restated)

2021 2020

£ £

94,941 168,488

- (100,000)

- -

94,941 68,488

£ £

Restricted funds:

Opening restricted fund balance at the start of the year (as previously stated)
Prior year adjustment to reclassify unrestricted fund to restricted fund

259,734 101,747

- 100,000

Opening restricted fund balance at the start of the year (as restated)

259,734 201,747

15 Analysis of net assets between funds (current year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	1,292	-	1,292
Net current assets / (liabilities)	138,716	26,392	165,108
Net assets at the end of the year	140,008	26,392	166,400

Analysis of net assets between funds (prior year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	2,853	-	2,853
Net current assets	92,088	259,734	351,822
Net assets at the end of the year	94,941	259,734	354,675

OPERATION FISTULA (UK)

Notes to the financial statements

For the year ended 31 December 2021

16 Movements in funds (current year)

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	At the end of the year £
Restricted funds	259,734	152,225	(385,567)	26,392
Unrestricted funds	94,941	200,611	(155,544)	140,008
Total funds	354,675	352,836	(541,111)	166,400

Movements in funds (prior year)

	At the start of the year £	Prior year adjustment (Note 14) £	At the start of the year (as restated) £	Incoming resources & gains £	Outgoing resources & losses £	At the end of the year £
Restricted funds	101,747	100,000	201,747	416,122	(358,135)	259,734
Unrestricted funds	168,488	(100,000)	68,488	363,500	(337,047)	94,941
Total funds	270,235	-	270,235	779,622	(695,182)	354,675

Purposes of restricted funds

Fistula Repair For Every Woman Everywhere (FREE) funds are received and allocated for use of Madagascar project (please refer trustees Report for further details).

Global Obstetric Fistula Automated Registry (GOFAR) funds are in-kind software support and allocated for use for GOFAR together project (please refer trustees report for further details).

17 Legal status of the charity

The charity is a company limited by guarantee and has no share capital.

OPERATION FISTULA (UK)

England & Wales - Charity number 1162031

Accounts

Company number: 09542896

Charity number: 1162031

OPERATION **FISTULA**

OPERATION FISTULA (UK) **ANNUAL REPORT & FINANCIAL STATEMENTS**

For the year ended 31 December 2020

Operation Fistula (UK)

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For the year ended 31 December 2020

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Operation Fistula (UK)

Reference & Administrative Information

For the year ended 31 December 2020

OPERATION FISTULA

Company number 09542896

Charity number 1162031

Registered office Shakespeare House
168 Lavender Hill
London
SW11 5TG

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Nicholas David Jenkins
Carl Manlan (Resigned on 15th July 2021)
Dr Martina Lukong Baye
Dr Jerker Liljestr nd (Appointed on 15th July 2021)

**Key management
Personnel**

Seth Cochran, Founder & CEO

Bankers

CAF Bank
25 Kings Hill Ave
Kings Hill
West Malling
ME19 4JQ

Auditors

Sophie Wheeler Accountants Ltd
Rose Cottage
High Street
Rhosneigr
LL64 5YJ

The trustees present their report and the financial statements for the year ended 31 December 2020.

Reference and administrative information set out on page 2 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and Activities

The objectives of the charity are for the public benefit: the advancement of health and in particular, without limitation, the funding of treatment and care for women suffering with obstetric fistula; and the advancement of education in particular, without limitation, in the subject of obstetric fistula.

Obstetric fistula is a childbirth injury that results from obstructed labour. This terrible condition affects one million women in Africa and South Asia, and persists because women have no access to safe and timely emergency obstetric care.

Operation Fistula's mission is to end fistula for every woman, everywhere. We exist to create a fistula free world.

The main activities undertaken in relation to those purposes, are:

We are working to end fistula across specific geographical locations. As part of our work to end fistula for every woman, everywhere, we have spearheaded a large project in Madagascar, where we are aiming to eradicate obstetric fistula from 50 communes, in 10 districts, across two regions of the country. This means finding the patients who are most difficult to reach. Our work seeks to design a replicable and scalable delivery model that finds every woman living with fistula, and works to meet their needs. We call this programme FREE – Fistula Repair for Everyone Everywhere.

We have harnessed the power of technology and analytics to trigger collaboration. Fistula organisations often work in silos, with best practices rarely being shared. Needless duplication, wasted resources, and gaps in coverage, result. To address this challenge Operation Fistula created GOFAR – the Global Obstetric Fistula Automated Registry. GOFAR is a data collection, analysis, and visualisation system that empowers providers working on the ground to monitor, track, and evaluate their efforts. This platform provides a shared measurement system and has the power to improve coordination, collaboration, and quality across our sector. This programme of work is known as 'GOFAR together' and aims to both support individual users in their data collection efforts, and strengthen health systems and NGO organisations working to end fistula, by providing them with a shared measurement system.

We empower local service providers with transformative funding. Our funding model enables on-the-ground providers, who are historically beyond the reach of traditional funding models, to access the funding they need to deliver treatment to women needlessly suffering

with fistula. This funding is performance-based, and conditional on data collection and input into GOFAR. It is focused on helping treatment providers serve the patients who are most easy to reach. The data we collect in the process enables us to verify the quality of that care, and monitor and track performance. At Operation Fistula, we call this programme of work 'Kickstart,' because this funding is the catalyst for quality treatment and patient care.

We identify and map the system failures and gender inequality that causes fistula. We do this using data we have collected, and data from partners. We then work with volunteers to visualise this data using Tableau data visualisation software. This visualised data empowers the global community with insights for impact - providing organisations with data advocacy tools, and revealing areas of extreme gender inequality and injustice. This data can then drive cross-partner collaboration and enable more targeted interventions in the work to achieve SDG 5. The goal of this programme is to visualise gender equality, and we call it 'Viz5.'

Achievements and Performance

2020 was a transformative year for Operation Fistula. Globally, the year was marked by significant volatility and deep challenges. The COVID-19 pandemic shifted the fundamental mechanics of how work is done and organisations function. It also magnified existing global inequities, with the most extreme impact being felt by the world's most vulnerable.

"In humanitarian and fragile settings and low-income countries, where these systems are already weak, the pandemic is disrupting access to lifesaving sexual and reproductive health services. It is also compounding existing gender and social inequalities." (Impact of the COVID-19 Pandemic on Family Planning and Ending Gender-based Violence, Female Genital Mutilation and Child Marriage, UNFPA, Interim Technical Note Information as of 27 April 2020.)

Fistula patients exist in a state of extreme need and suffer hugely as a result of their injury. The pandemic has intensified their suffering in diverse ways. Surgeries were put on hold because health facilities were turned into COVID units. Surgeons were expected to pause their activities to support the pandemic response. Supply chains broke down, roads were closed, public transport restricted, national and international flights halted. In short, the barriers to care that had long existed in the pre-pandemic reality were immeasurably worse in 2020.

Despite these significant hurdles, Operation Fistula's work thrived. In ways both large and small, we built a more solid foundation for carrying out our mission in a consistent, strategic, and responsive manner, while diligently protecting the safety of our patients and staff.

2020: SUMMARY OF PERFORMANCE

The start of 2020 was filled with energy and excitement, not only for the new decade, but for a year in which Operation Fistula was poised to fully scale its work in Madagascar. Our Grand Challenges Canada 'Transition to Scale' grant, secured in June 2019, set the stage for significant growth.

At the close of 2019, Operation Fistula had established a full-time office in Madagascar. We had secured a convention with the Malagasy Ministry of Health, obtained an Accord de Siège (work permit) from the government, and recruited a talented local team - in both the capital and our two target regions - to implement the work.

Our plans at the dawn of 2020 were focused on deep and sustained community outreach, and enabling a significantly larger number of women to access fistula repair and social support through our FREE program.

At the time, we had no idea just how significantly our plans for 2020 would have to adapt to meet the diverse challenges of the COVID-19 pandemic. Over a period of weeks, our whole operational model had to shift. The lives of our staff changed over-night. The London office moved to complete remote working, and our team in Madagascar faced the reality of having to navigate remote working for the first time.

In spite of this, however, both the UK and Madagascar teams adapted quickly to the new circumstances. In fact, the realities of remote work, combined with the UK team having no way to conduct in-person management in Madagascar, meant that the whole organisation had to get better at communicating. We quickly set up daily calls across the two teams, and established additional standing meetings for the management teams to connect on strategy.

The result was the opportunity to move from “quick-fix” solutions to deeply considered, consistent actions and policies that improved our ability to react to difficult situations.

This is a key development in our transition to scale. We now have robust systems in place for internal communication, personnel and project management, follow up, and review, which can both withstand complex circumstances and exist in an entirely online, virtual environment.

There's no doubt that COVID-19 limited our ability to reach the number of communities and women that we had hoped to help in 2020. There was just no safe way to conduct the deep and sustained in-person outreach we had planned during some parts of the year. But, every member of our team rallied together to drive as much impact and progress as was possible. We ended up accelerating in many areas, far more than we ever planned. We are proud of the work we delivered in 2020, and more than ever, are now poised to deliver our mission to end fistula for every woman, everywhere.

In this report, we provide a summary of Operation Fistula's 2020 accomplishments in each of our core programmes and main activities:

FREE

2020 was a pivotal year for Operation Fistula, both globally and within Madagascar, where our most significant and ambitious project, FREE, unfolded. We are most proud of the number of patients we were able to provide care for, despite a two-month period where COVID forced us to halt nearly all treatment activity.

We reached, diagnosed, and treated almost 7x more women than in 2019.

In 2020 Operation Fistula funded treatment for 345 women in Madagascar — nearly seven times the number of women we were able to treat in 2019. This is a huge achievement, and we are confident that our work will continue to grow to full maturity at scale in 2021.

We activated treatment facilities and surgeons in five districts of Madagascar, divided between our two target regions.

We developed new partnerships in Madagascar, onboarding surgeons to provide support for complex cases in both the capital and in Toamasina. Through our outreach activities, we have also activated CSBs (local health facilities which provide the first point of care at the community level) in 44 communes.

We laid the foundation for a national expansion of our performance-based funding across Madagascar.

In Q4 of 2020, we onboarded 12 new surgeons in Madagascar. These surgeons fall outside our two regions of focus, Vavovavy-Fitovinany (V7V) and SAVA. By supporting these surgeons and monitoring the quality of their work, we can create greater surgical capacity for our future scale-up in the country.

We ensured all our field staff were trained to follow clear, consistent protocols:

We built a Playbook — a formal set of protocols — to provide structure and clear written policies for carrying out the program from start to finish. Using these guidelines, in November 2020 the entire management team travelled to both V7V and SAVA to train new and existing staff on best practices and putting patient needs first. The aim of this intervention was to ensure concrete understanding of our strategy and implementation practices, and increase understanding of our work ethic. Analysis of subsequent data collection has shown a clear increase in adherence to best practices.

We created a model that ensures patient voices sit at the core of our work.

Health systems and professionals often define success in strictly clinical terms and seldom engage with fistula patients regarding their needs or goals for treatment. Whether a fistula is closed and/or a patient resumes continence is the most common indicator of success in fistula treatment. However, we know that for the patient, there are myriad other factors that contribute to their perception of their own outcome and experience of care. Currently there is no means of quantifying their experiences as data which can be analysed to improve interventions. To begin rectifying this, in 2020 we researched and designed a conceptual framework for a Quality of Life (QoL) tool. We interviewed a small sample of patients and analysed the results to create a framework of domains and sub-themes, which we will expand upon in 2021. Besides enabling us to become better patient advocates, this work will also give us deep insight into the myriad system failures that result in a patient developing a fistula.

We became the principal mapping entity in Madagascar in 2020.

The natural environment can provide significant barriers to women and girls reaching health services. It can also make it a challenge for our staff to find patients in need of care. A fistula

patient is a needle in a haystack, and often we're not even sure where the haystacks are located.

For this reason, mapping is essential for our work. The communities where fistula is most prevalent are unmapped and extremely remote. Their unknown populations are rarely visited. They are virtually invisible.

In 2020 we hired a team of GIS analysts to use satellite imagery, OpenStreetMaps, and, eventually, boots-on-the-ground verification to map every building, field, waterway, footpath, and mountain range in our two target regions. This gives us a deep understanding of the natural environment, the distribution of population within it, and the likely areas of fistula prevalence.

As a result of the mapping team's dedicated efforts, according to OSM's data, Operation Fistula is now the principal mapping entity in Madagascar! In 2020, we mapped 18,123 square km, and are planning to map 27,000 more in 2021.

We conducted significant community engagement and patient outreach work.

Finding women with fistula requires deep outreach with remote communities that may never have heard of fistula. In 2020, we learned a huge amount about how best to reach and learn from these communities.

We sent outreach teams to 46 different communes across our two target regions in Madagascar. These teams met with community leaders, held workshops and focus groups, went door-to-door looking for patients, recruited volunteers, and learned about local childbirth practices from traditional birth attendants.

These various sessions, meetings, and activities reached more than 50,000 members of the communities we engaged with. We learned about the specific issues in the area, collected vast amounts of contextual information, and received advice on where there are most likely to be patients.

We started to define the model that will enable us to certify that a place is fistula-free.

Having conducted extensive mapping and community outreach in 2020, we now intend to revisit a sample of these communities to determine whether our community engagement model enables us to declare a village "fistula free."

In places where we think that we have found all the fistula patients, we will randomly select a village and deploy a team to visit all homes within that village area. Besides helping us to ensure that we have found every woman in need, this effort also helps us understand and more effectively model fistula prevalence, and cofactors that may influence its prevalence.

GOFAR together

We expanded data-collection capabilities to 6 new countries.

We want to encourage surgeons around the world to contribute to our database, even if we are not funding them. Extending our data-collection tools to even one surgeon in a new country requires the creation of a customised data-collection app that everyone in that country can also use. Surgeons may become eligible to receive our funding if they develop a

record of their surgical skill through the use of our app. We expect that informing them of this opportunity will increase uptake of the tool, and thus contribute to data collection over the coming years.

In 2020, we onboarded a total of 252 new GOFAR users from 11 countries. This year, we added new users in Madagascar (89), Burkina Faso (3), Cameroon (1), DRC (4), Ethiopia (1), Haiti (1), Mozambique (146), Nepal (1), Nigeria (2), Pakistan (1), and Uganda (3).

We scaled use of our data-collection tool in partnership with UNFPA Mozambique.

This means that Operation Fistula's customised data-collection app is now being used in half of the country's provinces. We intend to build more national partnerships of this kind with UNFPA in 2021.

Kickstart

We launched our performance-based funding strategy globally.

In late 2020, we began accepting applications from surgeons around the world who have the skills and capacity to treat fistula, but lack the funding to deliver treatment. We received 103 applications from 26 countries in just three weeks. We plan to onboard all eligible surgeons from this group in Q1 of 2021. To ensure quality outcomes, all new surgeons must submit patient data using our data-collection app. This means that in addition to scaled surgical capacity, we will also be collecting a greater volume of data on the quality of patient care, fistula treatment capacity, and health system capacity across participating countries.

Viz5

We launched Viz5, our effort to visualise gender equality.

In 2020, we launched an effort to engage the online data visualisation community known as the 'DataFam', in work to visualise gender equality through a project called 'Viz5.' This effort was designed to provide a proof of concept for our broader systems-change strategy. Based on present analysis, this effort had over 750 participants who produced more than 1,600 data visualisations on a range of topics related to gender inequality. Designed to raise awareness and drive public advocacy campaigns, the Viz5 visualisations have garnered more than 153,000 views online.

We refined our systems-change strategy:

Fistula is caused by a perfect storm of gender inequality. It is for this reason that fistula has so much predictive value when it comes to gender inequality. If we understand how the system caused fistula for every woman - how medical, social, and cultural systems conspired to create and sustain this devastation - we can understand precisely where change is most urgently required. To realise this potential requires collaboration across both a global and local community of practice.

In 2021, we intend to expand our systems-change work. We plan to engage deeply with partner organisations also working to achieve SDG 5, using non-public data from our work and our partners' work. Our goal will be to target topics where deep engagement between national actors, and the global data visualisation community, can increase public awareness and fuel action to end gender inequality.

Capacity Building & Support

Beyond our programmatic achievements, Operation Fistula has fundamentally evolved and strengthened its operations and administrative systems – increasing our capacity to drive impact, and strengthening our management and financial systems. All of these developments are in service to the advancement and enrichment of our charitable aims and objectives.

Most notably, 2020 saw Operation Fistula shift the centre of operational gravity to the global south, with work being led and implemented by our large and talented Malagasy management team.

To give a picture of the scale of this shift, at the start of 2019 the staff of Operation Fistula were 100% UK / USA based. At the close of 2020, we were 14% UK / USA based, and 86% Malagasy. This shift is a direct reflection of our core value and belief in the power of proximity. Operation Fistula has always believed that the work to end fistula for every woman, everywhere, must be locally led and locally managed – we believe that those closest to the problem, know best how to solve it. Our team in Madagascar is so strong and so well managed, that we are planning to add new global staff in Madagascar. So, instead of London being the primary global support centre, it will increasingly be Madagascar that offers services to other implementing countries, as we continue to scale and mature.

2020 has also seen Operation Fistula lean into strengthening its governance systems. This has allowed us to maintain flexibility, quickly onboard new staff, and manage a quickly scaling enterprise. Many people see governance systems as a necessary inconvenience. We see them as a significant strategic advantage. We are investing heavily in continuing to innovate in our governance systems (covering everything from financial and contractual, to policy and procedures). This work has enabled us to create up-to-date staff policy manuals and handbooks, generate robust financial management systems and policies, and enshrine our values into a comprehensive and dynamic “Playbook” of programmatic protocols. This Playbook is designed to ensure that at every juncture of our work, staff are guided to implement our programs according to current best practices, and with an absolute focus on the needs and wants of the women we serve.

Financial Review

Results for year ended 31 December 2020 are given in the Statement of Financial Activities. The assets and liabilities are given in the Balance Sheet. The financial statements should be read in conjunction with the related notes. The Trustees regard the financial position of the charity at 31 December 2020 to be satisfactory and they are content that the current unrestricted reserves position leaves it with a sound base from which future activity can be built.

In summary, total income amounted to £779,622 (2019: £906,870) and total expenditure amounted to £695,182 (2019: £654,574) resulting in surplus of £84,440 (2019: £252,296). Surplus for this year is less than last year's because of receipt of less income from Operation Fistula USA during the year. Full details of income and expenditure are set out in notes to the financial statements.

Reserves Policy and Going Concern

The charity is currently dependent on donation income in order to maintain its core activities. Earned charitable income alone would not allow it to continue operating. Following risk analysis, the trustees consider that there is moderate risk of need for reserves for the organisation, as well as the potential of other operational risk, based on challenges in the wider policy context.

The Trustees aim to maintain unrestricted reserve that will provide sufficient funds to cover, charitable activities, support and governance costs. After considering funds available from Operation Fistula USA, unrestricted reserve at the end of this period covers these costs for the foreseeable future.

Structure, Governance, and Management

Operation Fistula (UK) is a charitable company limited by guarantee, incorporated and registered with Companies House and Charities Commission respectively on 15 April 2015.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

All members of the Trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in notes to the financial statements.

Appointment of Trustees

The trustees have regard to the skills, knowledge, and experience needed for the effective administration of the charitable company when selecting individuals for appointment as

charity trustees. Trustees have been selected and appointed to ensure that the board has relevant background and skills which are considered important to enable the charity to achieve its charitable objectives.

Related Parties and Relationships with Other Organisations

Operation Fistula (USA) is instrumental in raising donation income from US based donors to fund charitable activities. Operation Fistula (USA) and Operation Fistula (UK) were founded by Seth Cochran and he is also CEO of both charities.

Statement of Responsibilities of the Trustees

The trustees (who are also directors of Operation Fistula (UK) for the purposes of company law) are responsible for preparing the trustees' annual report, and the financial statements, in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company, and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Operation Fistula (UK)

Trustees' Annual Report

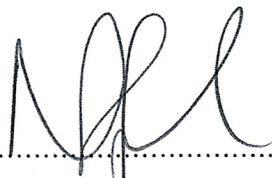
For the year ended 31 December 2020

OPERATION
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The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2020 was 3 (2019:3). The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

The trustees' annual report has been approved by the trustees on 26/9 2021 and signed on their behalf by:



Nicholas David Jenkins
Trustee

Independent Auditor's Report to the Members of Operation Fistula (UK)

Opinion

We have audited the financial statements of Operation Fistula (UK) (the 'charitable company') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows, and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended.
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly

stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Other Matter

The corresponding figures for 2019 are unaudited.

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty

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

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (i.e. gives a true and fair view).

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

Use of our report

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



27th September 2021

Sophie Wheeler - Senior Statutory Auditor

For and on behalf of Sophie Wheeler
Accountants Limited

OPERATION FISTULA (UK)

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2020

		2020			2019		
	Note	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Income from:							
Donations and legacies	2	319,779	416,028	735,807	495,287	396,894	892,181
Charitable activities	3	43,581	-	43,581	12,381	-	12,381
Investments	4	-	94	94	91	-	91
Other		140	-	140	2,217	-	2,217
Total income		363,500	416,122	779,622	509,976	396,894	906,870
Expenditure on:							
Raising funds	5	47,114	-	47,114	67,451	-	67,451
Charitable activities:							
Fistula Repair For Every Woman Everywhere (FREE)	5	107,687	348,695	456,382	91,071	144,216	235,287
Global Obstetric Fistula Automated Registry (GOFAR)	5	101,926	9,440	111,366	243,654	50,931	294,585
Visualise Gender Equality (Viz5 formerly VGE)	5	66,843	-	66,843	51,328	-	51,328
KICKSTART	5	13,477	-	13,477	5,923	-	5,923
Total expenditure		337,047	358,135	695,182	459,427	195,147	654,574
Net income / (expenditure) for the year	6	26,453	57,987	84,440	50,549	201,747	252,296
Transfers between funds		-	-	-	-	-	-
Net movement in funds		26,453	57,987	84,440	50,549	201,747	252,296
Reconciliation of funds:							
Total funds brought forward		68,488	201,747	270,235	17,939	-	17,939
Total funds carried forward		94,941	259,734	354,675	68,488	201,747	270,235

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 16 to the financial statements.

OPERATION FISTULA (UK)

Balance sheet

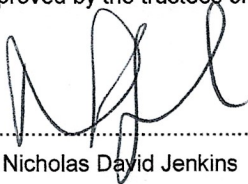
Company no. 09542896

As at 31 December 2020

	Note	£	2020 £	£	2019 £
Fixed assets:					
Tangible assets	11		<u>2,853</u>		<u>5,383</u>
			2,853		5,383
Current assets:					
Debtors	12	264,556		261,488	
Cash at bank and in hand		139,530		<u>23,543</u>	
		404,086		285,031	
Liabilities:					
Creditors: amounts falling due within one year	13	(52,264)		<u>(20,179)</u>	
Net current assets / (liabilities)			351,822		264,852
Total net assets / (liabilities)			354,675		270,235
The funds of the charity:	14, 15, 16				
Restricted income funds			259,734		201,747
Unrestricted income funds:					
General funds			94,941		68,488
Total charity funds			354,675		270,235

These financial statements have been prepared in accordance with the provisions applicable to companies under the small companies' regime.

Approved by the trustees on 26th Sept 2021 and signed on their behalf by



Mr Nicholas David Jenkins
Trustee

OPERATION FISTULA (UK)

Statement of cash flows

For the year ended 31 December 2020

	Note	2020	2019
		£	£
Cash flows from operating activities:	a		
Net cash provided by / (used in) operating activities		114,955	728
Cash flows from investing activities			
Purchase of fixed assets		-	(3,922)
Proceeds from the sale of fixed assets		1,032	-
Net cash provided by / (used in) investing activities		1,032	(3,922)
Cash flows from financing activities		-	-
Change in cash and cash equivalents in the year		115,987	(3,194)
Cash and cash equivalents at the beginning of the year		23,543	26,737
Cash and cash equivalents at the end of the year	b	139,530	23,543

a) Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2020	2019
	£	£
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	84,440	252,296
Depreciation charges	1,638	744
Loss/(profit) on the sale of fixed assets	(140)	-
(Increase)/decrease in debtors	(3,068)	(256,765)
Increase/(decrease) in creditors	32,085	4,453
Net cash provided by / (used in) operating activities	114,955	728

b) Analysis of cash and cash equivalents

	At 1 January 2020	Cash flows	Other changes	At 31 December 2020
	£	£	£	£
Cash in hand and at bank	23,543	115,987	-	139,530
Total cash and cash equivalents	23,543	115,987	-	139,530

OPERATION FISTULA (UK)

Notes to the financial statements

For the year ended 31 December 2020

1 Accounting policies

Statutory information

Operation Fistula (UK) is a charitable company limited by guarantee and is incorporated in England and Wales. The registered office address is Shakespeare House, 168 Lavender Hill, London, SW11 5TG

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

Donations of gifts, services and facilities

Donated services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor or which has been raised by the charity for particular purposes. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

OPERATION FISTULA (UK)

Notes to the financial statements

For the year ended 31 December 2020

1 Accounting policies (continued)

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs.

Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the basis of staff time.

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities. Governance costs are allocated to each activity based on staff time.

Tangible fixed assets

Items of equipment are capitalised and depreciation costs are allocated to activities on the basis of the use of the related assets in those activities.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- | | | |
|---|-------------------------|----------------------|
| - | - Fixtures and fittings | 25% reducing balance |
| - | - Computer equipment | 33% reducing balance |

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of service users.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Pensions

The charity operates a defined contribution pension scheme. Costs are allocated between restricted and unrestricted funds in accordance with the time spent on restricted and unrestricted work by staff members. There are no liabilities at year end.

OPERATION FISTULA (UK)

Notes to the financial statements

For the year ended 31 December 2020

2 Income from donations and legacies

	Unrestricted £	Restricted £	2020 Total £	2019 Total £
Donations:				
Operation Fistula US	211,534	54,364	265,898	442,380
Grand Challenges Canada	-	355,705	355,705	195,963
Anonymous donor	-	-	-	148,377
Anonymous donor via IG Partners	40,000	-	40,000	40,000
Cartier Philanthropy	-	-	-	822
The Noyen-Melendez Family Trust Limited	-	-	-	504
Covid 19 grant from UK government	67,303	-	67,303	-
Others	942	-	942	13,204
Donated services				
Tableau Foundation	-	5,959	5,959	50,931
	319,779	416,028	735,807	892,181

3 Income from charitable activities

	Unrestricted £	Restricted £	2020 Total £	2019 Total £
UNFPA	43,581	-	43,581	12,381
Total income from charitable activities	43,581	-	43,581	12,381

4 Income from investments

	Unrestricted £	Restricted £	2020 Total £	2019 Total £
Bank interest receivable	-	94	94	91
	-	94	94	91

OPERATION FISTULA (UK)

Notes to the financial statements

For the year ended 31 December 2020

5 Analysis of expenditure

	Charitable activities										Charitable activities									
	Fistula Repair For Every Woman Everywhere (FREE)					Global Obstetric Fistula Registry (GOFAR)					Fistula Repair For Every Woman Everywhere (FREE)					Global Obstetric Fistula Registry (GOFAR)				
	Cost of raising funds	£	£	£	£	Cost of raising funds	£	£	£	£	Cost of raising funds	£	£	£	£	Cost of raising funds	£	£	£	£
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Staff costs (Note 7)	39,065	86,427	53,564	47,599	5,856															
Publicity	28	-	-	21	-															
Travel and subsistence	125	232	1,073	674	-															
Training, workshops & conferences	-	-	1,971	73	-															
Other staff costs	-	-	-	20	-															
Grant to partners	-	334,799	-	-	-															
Surgeons fee	-	-	-	-	-															
Consultancy	-	-	3,800	-	1,949															
Software	99	2,310	13,387	-	-															
Premises expenses	-	-	-	-	-															
General office costs	-	-	-	25	-															
Audit fee	-	-	-	-	-															
Sundry expenses	-	5	-	-	-															
Depreciation	-	-	-	-	-															
Support costs	6,853	28,661	33,023	16,200	4,985															
Governance costs	944	3,948	4,548	2,231	687															
Total expenditure 2020	47,114	456,382	111,366	66,843	13,477															

Of the total expenditure, £337,047 was unrestricted (2019: £509,427) and £358,135 was restricted (2019: £145,147).

OPERATION FISTULA (UK)

Notes to the financial statements

For the year ended 31 December 2020

6 Net incoming resources for the year

This is stated after charging / crediting:

	2020 £	2019 £
Depreciation	1,638	744
Audit (2019: Independent examination) fees inc. VAT	2,400	480

7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2020 £	2019 £
Salaries and wages	251,134	245,594
Social security costs	24,222	24,427
Employer's contribution to defined contribution pension schemes	5,401	4,297
	280,757	274,318

One employee earned between £80,000-£89,000 during the year (2019: 1).

The total employee benefits including pension contributions of the key management personnel were £135,327 (2019: £156,491).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2019: £nil). No charity trustee received payment for professional or other services supplied to the charity (2019: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totaling £3,005 and incurred by 2 (2019: £4,167 incurred by 2) trustees.

8 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2020 No.	2019 No.
Average staff	5.3	5.6
	5.3	5.6

9 Related party transactions

During the year Operation Fistula USA made aggregate donations of £265,898 (2019: £442,380) to Operation Fistula (UK). On the other hand, Operation Fistula (UK) made grant of £334,799 (2019: £94,216) to Operation Fistula USA for FREE project in Madagascar. Operation Fistula USA and Operation Fistula (UK) were founded by Seth Cochran and he is also CEO of both charities.

10 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

OPERATION FISTULA (UK)

Notes to the financial statements

For the year ended 31 December 2020

11 Tangible fixed assets

	Computer and office equipment £	Total £
Cost		
At the start of the year	9,669	9,669
Additions in year	-	-
Disposal in year	(1,299)	(1,299)
At the end of the year	8,370	8,370
Depreciation		
At the start of the year	4,286	4,286
Charge for the year	1,638	1,638
Disposal in year	(407)	
At the end of the year	5,517	5,517
Net book value		
At the end of the year	2,853	2,853
At the start of the year	5,383	5,383

All of the above assets are used for charitable purposes.

12 Debtors

	2020 £	2019 £
Other debtors	262,681	56,965
Prepayments	-	8,560
Accrued grant	1,875	195,963
	264,556	261,488

13 Creditors: amounts falling due within one year

	2020 £	2019 £
Taxation and social security	45,283	12,235
Accruals	6,981	7,944
	52,264	20,179

14 Prior year adjustment

Adjustment has been made to prior year figures in relation to reclassification of unrestricted fund to restricted fund and accrued income

Unrestricted funds:

	2020 £	2019 £
Opening unrestricted fund balance at the start of the year (as previously stated)	168,488	89,022
Prior year adjustment to reclassify unrestricted fund to restricted fund	(100,000)	
Prior year adjustment for change in methodology of recognising in-kind support	-	(71,083)
Opening unrestricted fund balance at the start of the year (as restated)	68,488	17,939

Restricted funds:

	2020 £	2019 £
Opening restricted fund balance at the start of the year (as previously stated)	101,747	-
Prior year adjustment to reclassify unrestricted fund to restricted fund	100,000	-
Opening restricted fund balance at the start of the year (as restated)	201,747	-

OPERATION FISTULA (UK)

Notes to the financial statements

For the year ended 31 December 2020

15 Analysis of net assets between funds (current year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	2,853	-	2,853
Net current assets / (liabilities)	92,088	259,734	351,822
Net assets at the end of the year	94,941	259,734	354,675

Analysis of net assets between funds (prior year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	5,383	-	5,383
Net current assets	163,105	101,747	264,852
Net assets at the end of the year	168,488	101,747	270,235

16 Movements in funds (current year)

	At the start of the year (as previously stated) £	Prior year adjustment (Note 14)	At the start of the year (as restated) £	Incoming resources & gains £	Outgoing resources & losses £	At the end of the year £
Restricted funds:						
Fistula Repair For Every Woman Everywhere (FREE)	101,747	100,000	201,747	396,196	(348,695)	249,248
Global Obstetric Fistula Automated Registry (GOFAR)	-	-	-	19,926	(9,440)	10,486
Total restricted funds	101,747	100,000	201,747	416,122	(358,135)	259,734
Unrestricted funds:						
General funds	168,488	(100,000)	68,488	363,500	(337,047)	94,941
Total funds	270,235	-	270,235	779,622	(695,182)	354,675

OPERATION FISTULA (UK)

Notes to the financial statements

For the year ended 31 December 2020

Movements in funds (prior year)

	At the start of the year	Prior year adjustment	At the start of the year (as restated)	Incoming resources & gains	Outgoing resources & losses	At the end of the year
	£	£	£	£	£	£
Restricted funds:						
Fistula Repair For Every Woman Everywhere (FREE)	-	-	-	195,963	(94,216)	101,747
Global Obstetric Fistula Automated Registry (GOFAR)	-	-	-	50,931	(50,931)	-
Total restricted funds	-	-	-	246,894	(145,147)	101,747
Unrestricted funds:						
General funds	89,022	(71,083)	17,939	659,976	(509,427)	168,488
Total funds	89,022	(71,083)	17,939	906,870	(654,574)	270,235

Purposes of restricted funds

Fistula Repair For Every Woman Everywhere (FREE) funds are received and allocated for use of Madagascar project (please refer trustees Report for further details).

Global Obstetric Fistula Automated Registry (GOFAR) funds are in-kind software support and allocated for use for GOFAR together project (please refer trustees report for further details).

17 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.