

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

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Reference & Administrative Information

For the year ended 31 December 2021

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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

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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

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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.

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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

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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.

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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.

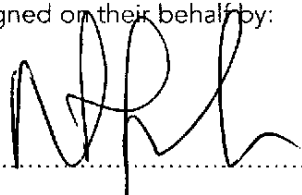
In preparing these financial statements, the trustees are required to:

- 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

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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.

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Independent Auditor's Report

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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

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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

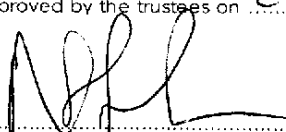
Company no. 09542896

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

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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
	200,602	152,225	352,827	735,807

3 Income from charitable activities

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

4 Income from investments

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Bank interest receivable	9	-	9	94
	9	-	9	94

OPERATION FISTULA (UK)

Notes to the financial statements

For the year ended 31 December 2021

5 Analysis of expenditure

	Charitable activities									
	Charitable activities					Charitable activities				
	Cost of raising funds	Fistula Repair For Every Woman Everywhere (FREE)	Global Obstetric Fistula Automated Registry (GOFAR)	Visualise Gender Equality (Viz5 formerly VGE)	KICKSTART	Cost of raising funds	Fistula Repair For Every Woman Everywhere (FREE)	Global Obstetric Fistula Automated Registry (GOFAR)	Visualise Gender Equality (Viz5 formerly VGE)	KICKSTART
	£	£	£	£	£	£	£	£	£	£
Staff costs (Note 7)	26,154	88,511	60,502	14,896	66,191	39,065	86,427	53,564	47,599	5,856
Publicity	-	-	-	-	-	28	-	-	21	-
Travel and subsistence	21	-	1,190	-	-	125	232	1,073	674	-
Training, workshops & conferences	-	-	-	-	-	-	-	-	-	-
Other staff costs	-	-	-	10	-	-	-	1,971	73	-
Grant to partners	-	150,313	-	-	-	-	-	-	20	-
Surgeons fee	-	-	-	-	-	-	334,799	-	-	-
Consultancy	2,550	-	750	-	-	-	-	-	-	-
Software	-	4,997	37,227	-	-	99	2,310	13,387	-	1,949
Premises expenses	-	-	-	-	-	-	-	-	-	-
General office costs	-	-	-	-	-	-	-	-	25	-
	-	-	-	-	-	-	-	-	-	-
Audit fee	-	-	-	-	-	-	-	-	-	-
Sundry expenses	-	48	-	-	-	-	5	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-
Support costs	4,241	20,599	20,599	3,635	23,022	6,853	28,661	33,023	16,200	4,985
Governance costs	920	4,465	4,465	788	4,991	944	3,948	4,548	2,231	687
Total expenditure 2021	33,886	268,933	124,759	19,329	94,204	541,111	456,382	111,366	66,843	13,477

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

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.