

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

OPERATION  
**FISTULA**

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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: 16<sup>th</sup> July 2022)  
Dr Jerker Liljestrand  
Akinyi Sagoe-Moses (Appointed: 23<sup>rd</sup> 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

OPERATION  
**FISTULA**

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

OPERATION  
**FISTULA**

### 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.



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

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 £
<b>Fixed assets:</b>					
Tangible assets	10		-		1,292
			-		1,292
<b>Current assets:</b>					
Debtors	11	79,252		167,310	
Cash at bank and in hand		46,334		57,138	
		125,585		224,448	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	12	(15,258)		(59,340)	
<b>Net current assets / (liabilities)</b>			110,327		165,108
<b>Total net assets / (liabilities)</b>			110,328		166,400
<b>The funds of the charity:</b>	13, 14				
Restricted income funds			2,091		26,392
Unrestricted income funds:					
General funds			108,237		140,008
<b>Total charity funds</b>			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
		£	£
<b>Cash flows from operating activities:</b>	a		
<b>Net cash provided by / (used in) operating activities</b>		<b>(10,804)</b>	<b>(82,392)</b>
<b>Cash flows from investing activities</b>			
Purchase of fixed assets		-	-
Proceeds from the sale of fixed assets		-	-
<b>Net cash provided by / (used in) investing activities</b>		<b>-</b>	<b>-</b>
<b>Cash flows from financing activities</b>		<b>-</b>	<b>-</b>
<b>Change in cash and cash equivalents in the year</b>		<b>(10,804)</b>	<b>(82,392)</b>
Cash and cash equivalents at the beginning of the year		<b>57,138</b>	<b>139,530</b>
<b>Cash and cash equivalents at the end of the year</b>	b	<b>46,334</b>	<b>57,138</b>

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

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

### 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)	-	<b>46,334</b>
<b>Total cash and cash equivalents</b>	<b>57,138</b>	<b>(10,804)</b>	<b>-</b>	<b>46,334</b>



# OPERATION FISTULA (UK)

## Notes to the financial statements

For the year ended 31 December 2022

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### 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

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### 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	<b>363,573</b>	208,616
UNFPA HQ	-	-	-	68,905
Grand Challenges Canada	-	96,421	<b>96,421</b>	-
Anonymous donor via IG Partners	40,000	-	<b>40,000</b>	40,000
Covid 19 grant from UK government	-	-	-	5,164
Others	23,707		<b>23,707</b>	1,680
Donated services				
Tableau Foundation	-	6,858	<b>6,858</b>	28,462
	<b>263,935</b>	<b>266,624</b>	<b>530,559</b>	<b>352,827</b>

### 3 Income from investments

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Bank interest receivable	119		<b>119</b>	9
	<b>119</b>		<b>119</b>	<b>9</b>

# 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	<b>298,132</b>	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	<b>5,956</b>	21	-	1,190	-	-	-	433	1,644
Training, workshops & conferences	-	45	-	-	-	-	2,299	<b>2,344</b>	-	-	26	-	-	-	1,230	1,256
Other staff costs	-	-	-	-	-	-	699	<b>699</b>	-	-	-	10	-	-	246	256
Grant to partners	-	168,719	-	-	68,905	-	-	<b>237,624</b>	-	150,313	-	-	-	-	-	150,313
Surgeons fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Consultancy	6,500	-	-	-	-	-	3,839	<b>10,339</b>	2,550	-	750	-	-	-	3,400	6,700
Software	-	64	13,243	-	534	-	3,838	<b>17,679</b>	-	4,997	37,227	-	-	-	3,269	45,493
Premises expenses	-	-	-	-	-	-	3,092	<b>3,092</b>	-	-	-	-	-	-	3,100	3,100
General office costs	197	-	-	-	-	-	5,833	<b>6,030</b>	-	-	-	-	-	-	6,132	6,132
Audit fee	-	-	-	-	-	2,400	-	<b>2,400</b>	-	-	-	-	-	2,400	-	2,400
Sundry expenses	-	24	-	-	-	749	389	<b>1,162</b>	-	48	-	-	-	-	320	368
Depreciation	-	-	-	-	-	-	1,292	<b>1,292</b>	-	-	-	-	-	-	1,560	1,560
	29,993	215,653	63,837	14,832	200,970	16,873	44,591	<b>586,749</b>	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)	<b>1</b>	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)	-	-
<b>Total expenditure 2022</b>	<b>33,302</b>	<b>229,364</b>	<b>75,184</b>	<b>17,669</b>	<b>231,230</b>	-	-	<b>586,750</b>	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 £
<b>Cost</b>		
At the start of the year	8,370	<b>8,370</b>
Additions in year	-	-
Disposal in year	-	-
At the end of the year	<b>8,370</b>	<b>8,370</b>
<b>Depreciation</b>		
At the start of the year	7,078	<b>7,078</b>
Charge for the year	1,292	<b>1,292</b>
Disposal in year	-	-
At the end of the year	<b>8,370</b>	<b>8,370</b>
<b>Net book value</b>		
<b>At the end of the year</b>	-	-
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	<b>79,252</b>	167,310
Prepayments	-	-
Accrued grant	-	-
	<b>79,252</b>	167,310

### 12 Creditors: amounts falling due within one year

	2022 £	2021 £
Taxation and social security	<b>12,858</b>	9,054
Other creditors	-	47,141
Accruals	<b>2,400</b>	3,146
	<b>15,258</b>	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	<b>110,327</b>
<b>Net assets at the end of the year</b>	<b>108,236</b>	<b>2,091</b>	<b>110,327</b>

### 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 £
<b>Restricted funds:</b>				
<b>Total restricted funds</b>	26,392	266,624	(290,926)	<b>2,091</b>
<b>Unrestricted funds:</b>				
Total Unrestricted Funds	140,008	264,054	(295,824)	<b>108,237</b>
<b>Total funds</b>	166,400	530,678	(586,750)	<b>110,328</b>

# OPERATION FISTULA (UK)

## Notes to the financial statements

For the year ended 31 December 2022

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### Movements in funds (prior year)

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

### 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.