

OPERATION INTERNATIONAL UK
Statement of Financial Activities
For the year to 31st December 2023



OPERATION INTERNATIONAL

2023 Annual Report

This report explains OIUK's objects, aims, major activities planned, and which groups will use and benefit from the charity's services.

The report includes a risk management statement which also refers to compliance with the applicable national standards.

operationinternationaluk@gmail.com

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Information about OIUK

Charity Name: Operation International UK

Charity registration number: 1189 398

Company registration number: CE 021 784

Financial Year End: 31 December 2023

Registered Office Address: Office 7, 35-37 Ludgate Hill, London EC4M 7JN

Accountant: Erin He, Chartered Accountant, Mpathy Accounting, 80 Beauval Road, London SE22 8UH

Trustees

Dr Sala Abdalla

Ms Samantha Matin

Dr Jennifer Watt

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Overview

Purposes and Aims

Our charity's purposes are as follows:

The advancement of health, including the prevention or relief of sickness, amongst underprivileged communities in any part of the world by:

- (a) Providing free surgical and medical care to patients in need of such care;
- (b) Training local medical professionals; and
- (c) Assisting with the development of a sustainable medical infrastructure.

The relief of poverty of children living in underprivileged communities in any part of the world, including children living in orphanages, in such ways as the charity trustees shall think fit.

The advancement of education of such children in such ways as the charity trustees shall think fit.

The focus of our work

Our main objectives continued to be to deliver safe surgical care, free at the point of use. We aim to do this by gathering a team of clinicians and surgical equipment and partnering with a hospital in a lower- or middle-income country (LMIC) to organise a short-duration trip to that hospital. During the trip we are allocated local staff and operating theatres with which we deliver a high volume of surgical procedures to the local population, who have been notified of our arrival in advance and travel far and wide to reach us.

Who benefits from our services?

Any community with limited access to safe, timely and affordable surgery may benefit from our services. Today, two-thirds of the world's population do not have such access. There are 1.1 million Specialist Surgeons worldwide, yet less than 20% of those are in LMICs. Communities in Africa and Southeast Asia are particularly affected. Given that the population in LMICs represents almost 50% of the world's population, it is clear that LMICs are severely underserved in the provision of surgical care.

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2023: Building on our Success

Surgical Mission

OIUK returned to Ghana for the third time with its largest group of volunteers to date. The total of 16 returning and new medical experts provided life-changing medical care to 136 patients during just five operating days at a local hospital. These cases included both general surgery and paediatric care.

Fundraising

In 2023 we were successful in securing an award of £12,000 from the Global Surgery Fund. This Fund is managed by the Royal College of Surgeons of England. The grant will be used for the provision of sustainable surgical care and training in Techiman, rural Ghana in a future mission.

Infrastructure

OIUK was also successful in raising money to build a playground at the Holy Family Hospital in Ghana. The hospital has a very busy paediatric department but no play facilities for the children. It is well documented that having a safe space to play aids in the recovery and healing of children and their families. The playground was dedicated to a dearly departed team member Craig Mastracci, CRNA (1964 – 2021), an anaesthetic nurse and former volunteer.

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Structure, Governance and Management

Governing Document

The organisation is a charitable incorporated organisation (CIO), registered on 7 May 2020. The company has a constitution which established the objects and powers of the CIO and is governed under its articles of association.

Recruitment and Appointment of Trustees

The directors of the CIO are also charity trustees for the purposes of charity law. Under the requirements of the constitution a trustee will serve until i. the trustee dies, ii. if the CIO ceases to exist; or iii. The trustee sends notice of resignation to the charity trustees provided that there shall be at least one trustee after the notice of resignation takes effect.

All Trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in the accounts.

Due to the nature of the charity's work, the trustees seek to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body, as well as the more traditional business and medical skills.

Risk Management

The Trustees have conducted a review of the major risks to which the charity is exposed. These risks and associated mitigants are outlined in the 'Working Overseas' and 'Safeguarding' policy documents that are both available on the trust website (www.oiuk.uk). These policies are reviewed every two years and updated where necessary.

Where appropriate, systems and procedures have been established to mitigate identified risks to the CIO. In other instances, the charity will rely on the risk management procedures of the volunteer's employer. For example, the Director of the charity has been designated as the safeguarding lead to ensure rapid response to any safeguarding concerns. All clinical volunteers are also required to have undertaken hospital-delivered safeguarding training within two years of joining a surgical mission. This ensures a uniform understanding of overall safeguarding responsibilities. We believe that this requirement, in conjunction with familiarity with our specific safeguarding policy, offers an acceptable control against safeguarding risks.

Organisational Structure

The CIO has three trustees who meet quarterly and are responsible for strategic direction and day-to-day management.

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Related Parties

In so far as it is complimentary to the charity's objects, the charity is guided by both the national and the international areas of surgical best practice.

The CIO also has an affiliate relationship with Operation International Ltd (OI Ltd), who have provided financial and organizational support to establish OIUK. The chair of Operation International UK is a member of the Board of Directors of Operation International Ltd.

Responsibilities of the Trustees

The trustees are required to prepare statements of receipts and payments for each financial year. A financial statement for the period 01 January 2023 - 31 December 2023 is provided within this report.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the CIO, and to enable them to ensure that the financial statements comply with the Companies Act 1985. The Trustees are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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Financial Review

The following funds were raised in 2023¹:

1. £11,871 from donations to the GoFundMe campaign to raise money for Craig's playground at Holy Family hospital
2. £1,587 from donations via our GoFundMe campaign page.

Principal Funding Sources

We envisage that, going forward, our primary funding sources will be a combination of local fundraising, grants from foundations, and donations from our affiliated charity, Operational International Ltd².

Financial Statement

OPERATION INTERNATIONAL UK INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the OPERATION INTERNATIONAL UK for the year ended 31 December 2023.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of CIMA.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

¹ Amounts are approximate. Please refer to financial statement

² Operation International Limited (<https://www.operationinternational.org>).

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My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. (1) which gives me reasonable cause to believe that, in any material respect, the requirements: (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
(b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
2. (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Erin He
Chartered Accountant Mpathy Accounting
5 Brayford Square London E1 OSG
Date : 14 November 2024

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		Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
		2023		2023	2022
	Notes	£	£	£	£
Income					
			-		
From donations		11,693	-	11,693	2,717
Interest		27		27	
Total income		<u>11,720</u>	<u>-</u>	<u>11,720</u>	<u>2,717</u>
Expenditure					
Purchase		527		527	
Office costs		102		102	89
Travel		2777		2777	
Independent Examiner fee		240		240	240
Advertisement		155		155	2
Total expenditure		<u>3,801</u>	<u>-</u>	<u>3,801</u>	<u>331</u>
Net movement in funds		<u>7,919</u>	<u>-</u>	<u>7,919</u>	<u>2,386</u>
Total funds brought forward		<u>5,553</u>	<u>-</u>	<u>5,553</u>	<u>3,167</u>
Total funds carried forward		<u>13,472</u>	<u>-</u>	<u>13,472</u>	<u>5,553</u>

OPERATION INTERNATIONAL UK
Balance Sheet and Notes to Accounts
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	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	2022 £
Current assets					
Cash at bank and in hand		13,712	-	13,712	5,793
Total current assets		13,712		13,712	5,793
Creditors: amounts falling due within one year	2	(240)	-	(240)	(240)
Net current assets		13,472	-	13,472	5,553
Funds of the Charity					
Unrestricted funds		13,472	-	13,472	5,553
Total funds		13,472	-	13,472	5,553

1 Accounting Policies

1.1 Basis of preparation of accounts and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS102.

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

1.2 Fund accounting

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

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END