



Hannah, Ghana



Bipul, India

WE ARE FOREVER COMMITTED TO CHANGING
THE WORLD, ONE SMILE AT A TIME

Operation  Smile
United Kingdom

TRUSTEES' ANNUAL REPORT
& ACCOUNTS 2024

Operation  Smile
United Kingdom

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‘Every three minutes a child is born with a cleft lip or a cleft palate. Hundreds of thousands of children around the world don’t have access to safe surgery and medical care. It is our responsibility to help them.’

Kathy Magee, President, CEO and Co-Founder Operation Smile

GIVING SMILES, SAVING LIVES

Operation Smile is a global charity specialising in expert cleft surgery and care.

Supported by our generous donors, our dedicated staff, medical and student volunteers, we provide medical expertise, research and care, working alongside local governments and ministries of health all around the world.

While one cleft surgery can transform a child's life in as little as 45 minutes, Operation Smile is committed to providing patients with health that lasts. We offer patients additional surgeries, dentistry, psychological services, speech therapy and other essential cleft treatments.

Our training and education programmes improve local surgical standards and health systems, enabling our global network to bring safe surgery to more people, earlier in their lives.



Jack, Bolivia



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‘When I arrived at the patient village I was so happy, I met other people with children with cleft. For the first time I felt I was not alone. I talked to the other mothers and I made friends.’

Florette, Claricia’s mother, Madagascar

Claricia, Madagascar

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CHAIR'S WELCOME

Dear Supporters and Friends,

It is truly an honour to step into the role of Chair of Operation Smile UK. Having formerly been the CEO, I am thrilled to return to an organisation, which is ever close to my heart, in this new capacity. I want to acknowledge the significant contribution of my predecessor Dr. Maria Moore who leaves big shoes to fill having grown and strengthened the organisation over the past nine years. As I reflect upon the past year, and the work that we have been doing around the world. I am always incredibly humbled by the passion and commitment of our medical volunteers, giving up so much of their time for free to change the lives of people with cleft conditions. None of our life-changing work would be possible without the dedication of these wonderful people, and of course the generosity of our supporters, donors and partners. I have witnessed at first hand, the difference having a cleft repair makes, not just to the child but to the whole family. It is such a relatively simple surgery that removes a devastating facial condition and replaces it with a beautiful smiling face.

Behind these volunteers is the Operation Smile family, who work tirelessly to make our work possible. We all have one goal, to give every child a chance to live their life on a level playing field with their peers.

Cleft surgery undoubtedly changes lives, and we are ever mindful of the full spectrum of specialists who help guide our patients on their journey to a new life. Our expert local teams are there to provide additional vital services such as speech therapy, nutritional support, dentistry and psychosocial care. These are the services that make the difference between a child getting a new smile, and that child really being able to go out into the world and thrive.

As well as carrying out cleft surgery, as we have done for over 40 years, we have continued to strive towards our goal to improve healthcare outcomes for all types of surgery in the hospitals in which we work so that safe, affordable healthcare is available to everyone. We have collaborated with and invested in local health services, such as district hospitals, improving facilities, and providing life-saving equipment. We have strengthened our bond with local partners and government organisations and, we have empowered local teams with the tools and training they need to provide safe, sustainable care for their own communities.

We call it 'Health for all,' and our focus is clear, we are building a global infrastructure, so that all children with cleft conditions can get the care they need, where they live, when they need it, as a right, not a privilege.

Once again, this year, our community outreach teams, often the unsung heroes, have been out there, travelling by any means possible, to get to those remote areas to educate communities and fight the stigma around cleft conditions. They have given new hope to families living in fear and we are incredibly grateful for their efforts.

Thank you sincerely for taking the time to read this report. I hope it shows just how much we have been able to achieve, and will continue to achieve in the future, with your support. Without you, our donors, none of this work would be possible.

On behalf of the Board of Trustees and all those whose futures are now brighter, thank you.



Karen Jaques

Karen Jaques
Interim Chair, OSUK Board of Trustees

Shyam after his life-changing surgery



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It's extraordinary to witness the impact of Operation Smile. Not just on the children themselves, but their family members and all those around them. It's amazing.

Dr Maria Moore,
Former Chair, OSUK Board of Trustees

THE LIVES WE TOUCH, THE PEOPLE WE HEAL

Millions of children living with untreated cleft conditions have difficulties eating, breathing, speaking and being accepted by many of their peers and communities.

In the UK, cleft conditions are operated on within the first three to six months of a child being born. However, in many countries medical resources are scarce and, even when available, the cost of surgery and after-care is out of reach for many families. That's where Operation Smile comes in, bringing new smiles and new lives to children and their families.

Children suffer around the world

It's estimated that every three minutes a child is born with a cleft lip or cleft palate. They may be unable to eat, speak, or socialise. In many cases, the medical care they need is either not available or too far away.

Health that lasts

While one cleft surgery can transform a child's life in as little as 45 minutes, Operation Smile is committed to providing patients with health that lasts. We offer additional surgeries, nutritional support, dentistry, psychological services, speech therapy and other essential cleft care.

Our global family

With more than 6,800 active medical volunteers from all around the world, Operation Smile is one of the world's largest volunteer-based non-profit organisations. Our global movement is made up of people from all walks of life. They share our belief that anyone born with a cleft condition deserves safe surgery and comprehensive care, regardless of where they live.

A vision for sustainable health services

We believe that safe, effective, well-timed surgery is a fundamental human right that should be accessible to all families. In many countries where we work, there aren't enough trained medical professionals to meet the growing need and backlog of cleft cases. That's why we prioritise training doctors, providing medical equipment and educating local medical professionals on the best surgical practices.

Meriem and her mother at a surgical programme in Oujda, Morocco



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'Here people are afraid of surgery and they are afraid of hospital. So what's the solution? Getting back to awareness, explaining to them that the rumours they heard are not right. Working with the head of the village, who's respected by everyone, to build trust. Education is also a big part to avoid those rumours, to avoid the fear. Patient advocates are also important. They can advocate. They can tell them 'We've been there, there is no problem. They helped us.'

Jose Augustin, Patient Coordinator, OS Madagascar



ABOUT OPERATION SMILE

Operation Smile is an international medical charity, founded in 1982. For more than four decades, we have provided free surgery and comprehensive care to children and adults with cleft conditions across the world.

Patients waiting during
a surgical programme in
Tegucigalpa, Honduras

A global alliance

Operation Smile United Kingdom (OSUK) is part of the worldwide alliance of Operation Smile Inc (OSI) based in Virginia Beach, US. With 40 partners and foundations, we collaborate and fundraise so we can implement global strategies to address the issues of cleft and safe surgery throughout the world.

Our volunteer network is managed through this alliance with a robust process of credentialing our global pool of surgeons, anaesthetists, paediatricians, nurses, speech therapists, dentists, nutritionists, and other non-medical volunteers.

We are proud that 86% of our credentialed volunteers are within the countries where we work. They organise local programmes for Operation Smile in addition to their everyday caseloads.

OSI oversees our cleft care programmes globally through the programme and finance departments who work directly with our country partners. Our medical standards are managed by the Medical Oversight Committee, based in the US, and its team of Regional Medical Officers based in Africa, Latin America and Asia.

Operation Smile United Kingdom

OSUK is a registered UK charity with objectives which include fundraising within the UK for our global cleft care, safe surgery and education programmes.

With an independent Board and Medical Subcommittee, we adhere to the UK legal framework which includes company and charity-specific laws and regulations.

Our Board of Trustees meets quarterly to review our finances, operations, medical programmes and risk register.

With the utmost respect for our donor interests, we select programmes to support and disburse funds for their execution through OSI. Our impact and programme reports are compiled with in-country staff and OSI programme and finance teams.

These are then reviewed by OSUK as part of our accountability process. We contribute to the global organisational direction by meeting with global colleagues on a regular basis.

With guidance from the OSUK Medical Subcommittee, we support the recruitment of medical volunteers by attracting a wide range of UK medical professionals, placing them on surgical programmes around the world.

At the end of FY2024, we have 94 active medical volunteers within the UK.

Measuring our impact

Our reporting incorporates both quantitative and qualitative impact measurements to allow us to measure direct surgical and social impact.

We always report on direct surgical programme outcomes for patient numbers, screening and surgical outputs, number of surgical procedures performed by case, age and gender and the number of volunteers attending the surgical programme.

As results go beyond surgery, these outputs are also supported by qualitative reports around patients' lives. We don't have the resources to track every patient, but we follow selected individuals who have received surgical and comprehensive care during our programmes.

We also report on other components such as our local partners' participation, how the medical programme has positively contributed to the country strategy and note challenges and successes of each surgical programme.

OSI's Medical Oversight Committee reviews all surgical outcomes and evaluates the quality of the surgeries performed. This is a key evaluation for us as we pride ourselves on following and improving our comprehensive Medical Global Standards. We will not compromise on this aspect of our work. Our Medical Oversight Committee continuously work with our global partners to bring them to this level.

SAVING LIVES THROUGH STRATEGIC PARTNERSHIPS

Training & education

We're proud that 86% of our medical volunteers are healthcare professionals from the low-and middle-income countries we serve. A majority have received education and training from Operation Smile.

We're investing in strengthening healthcare systems and partnering with universities, NGOs and governments with one mission in mind: delivering safe surgery to more people, in more places.

We have a long-standing partnership with the American Heart Association (AHA) through which we have provided training to thousands of healthcare providers globally. This includes: Basic Life Support, Paediatric Advanced Life Support, Advanced Cardiac Life Support and Paediatric Emergency Assessment, Recognition and Stabilisation.

A combination of these training programmes is carried out in all the countries we work in to refresh or teach life-saving techniques and practises to our colleagues all over the world. AHA training is part of a safe surgery package of training interventions. Last year, 3,397 AHA certifications were awarded to Operation Smile volunteers and partner hospitals' employees. In a research conducted by Operation Smile, 81% of respondents from Sub-Saharan Africa stated that they had used their AHA training to save a life.

Year-round cleft care

Our patients' need for care doesn't stop when a surgical programme ends. That's why we've partnered with local medical institutions, ministries of health and local organisations to provide year-round solutions for those who require more complex treatment than a single surgical programme can provide. At these centres, patients receive free services including dentistry, orthodontics, speech therapy, nutritional counselling, psychosocial care, and cleft and orthognathic surgeries from our dedicated staff and volunteers.

Our long-term goal is to establish year-round partnerships in every country we work in. The multidisciplinary care we provide at our centres in Colombia and Morocco represents the standard of services we are working to make available to every patient.

Cleft research

We're currently conducting medical research to determine the causes of and find cures for cleft conditions. This project, known as the International Family Study, is led by our academic partners at the University of Southern California and Children's Hospital Los Angeles. The research uses genetic analysis, maternal and paternal questionnaires on environmental exposures and lifestyle habits. More than 15,000 individual saliva samples from a vast array of ethnicities and more than 7,000 families have been collected.

We believe this study grants us the opportunity to promote scientific research in heavily understudied populations to ultimately promote scientific discovery and methods for global health improvement.

G4 Global Alliance

Operation Smile is a member of The Global Alliance for Surgical, Obstetric, Trauma and Anaesthesia Care (The G4 Alliance). The alliance exists to increase global political priority for surgical and anaesthesia care and to mobilise resources to help provide access to safe surgical care for patients in need. It is composed of more than 60 organisations united in advocating for the neglected surgical patients.

Operation Smile signature initiatives

In 2022, to celebrate Operation Smile's 40th anniversary, we made a pledge to increase access to care for 1 million patients, bringing safe, affordable cleft care and other essential surgeries to more children and adults, in some of the world's most hard-to-reach places.

To reach this ambitious objective, we have set up three signature initiatives.

SIGNATURE INITIATIVES

Women in Medicine

Women make up 70% of the healthcare work force but hold just 25% of leadership roles in health institutions. The Women in Medicine initiative will increase medical training, academic and leadership opportunities for female healthcare professionals through structured mentorship programmes across four regions of the world. In FY24, we held two all-women programmes, one in Malawi and one in Egypt. We also supported three Global Surgery Advocacy WIM fellows.

We provided scholarships for two members of the Women in Surgery and Anesthesiology (WiSA) executive leadership team to attend executive leadership in Global Surgery from the University of Cape Town and for 16 members of WiSA to complete the global health e-learning course offered by the University of Washington.

We attended the global event Women Deliver in Kigali, Rwanda, and hosted a panel discussion on 'The Power of Peer Mentorship to Transform Global Health'.

We also attended the 68th UN Commission on the Status of Women, organising a leading panel on 'Investing in Women Healthcare Providers: Paving the way to UHC'.

The Champion Programme

The Operation Smile Champion Programme brings together medical experts from across the organisation to provide sustained training programmes in select countries where we work, developing the next generation of leaders. In FY24, we organised 30 Champion programmes across 10 countries, including Madagascar, Ethiopia, and Guatemala. During these programmes, 995 patients received surgery. 259 Champions joined these programmes (60% international and 40% local), and 383 trainees received mentorship (of which 97% were local).

Transcending borders

In 2022, more than 100 million people were displaced worldwide due to violence, conflict or human rights violations. These families can often face barriers to obtaining healthcare due to discrimination, restricted services and cultural differences. Operation Smile is committed to promoting the health and well-being of people in search of better lives.

As part of the Transcending Borders initiative, we are committed to providing cleft surgery and comprehensive care programmes to children and families from all backgrounds and countries of origin; we create more resilient and inclusive health systems to serve the needs of all people; and we coordinate efforts on the ground with community leaders and lean on expertise of partner organisations to decrease barriers to care.

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‘The child with a cleft condition took us back to the community, to show us the need and get us to pay attention to the health system.’

Dr Bill Magee,
Operation Smile Co-Founder and CEO Emeritus



Dr Bruce Ngoato Lelala from South Africa, performing a surgery in Antsirabe, Madagascar



REACHING MORE PEOPLE IN MORE PLACES

The 'hub and spoke' model of care explained...

Where you live – shouldn't determine *if* you live

Imagine you needed urgent medical treatment but your nearest doctor or hospital was hours or even days away. And, even if you could find the means to tackle the journey, imagine the costs of your treatment were more than you could ever hope to afford. Then you discover there isn't a trained specialist to help you, or the equipment needed to treat you safely. This is the situation for thousands of people around the world and the reason behind Operation Smile's 'hub and spoke' model of care.

Expanding the reach of healthcare

In Ghana, the 'hub and spoke' model is already proving vital in meeting the shortfall of trained surgeons and specialists in the country. The model focuses staff, training and resources at central 'hub' hospitals, and expands the reach of care into more remote areas via partnerships and investment in smaller 'spoke' hospitals.

Hub hospitals are usually located in areas where there is a concentration of medical expertise and resources. In Ghana's capital Accra, the Korle Bu Teaching Hospital serves as the hub, and actively trains surgeons, and specialists including anaesthetists, nurses and speech therapists. Hub hospitals serve as the primary site for surgery, diagnostics and post-operative care.

Spoke hospitals are usually located in more remote or underserved areas. In Ghana, the spokes are based in the regions that surround the country's capital - where there is the greatest need - and in the far north of the country. The spokes call on the hub hospital for additional resources, training and expertise when needed. Strengthening resources in the spoke hospitals means more patients can access specialised care closer to home.

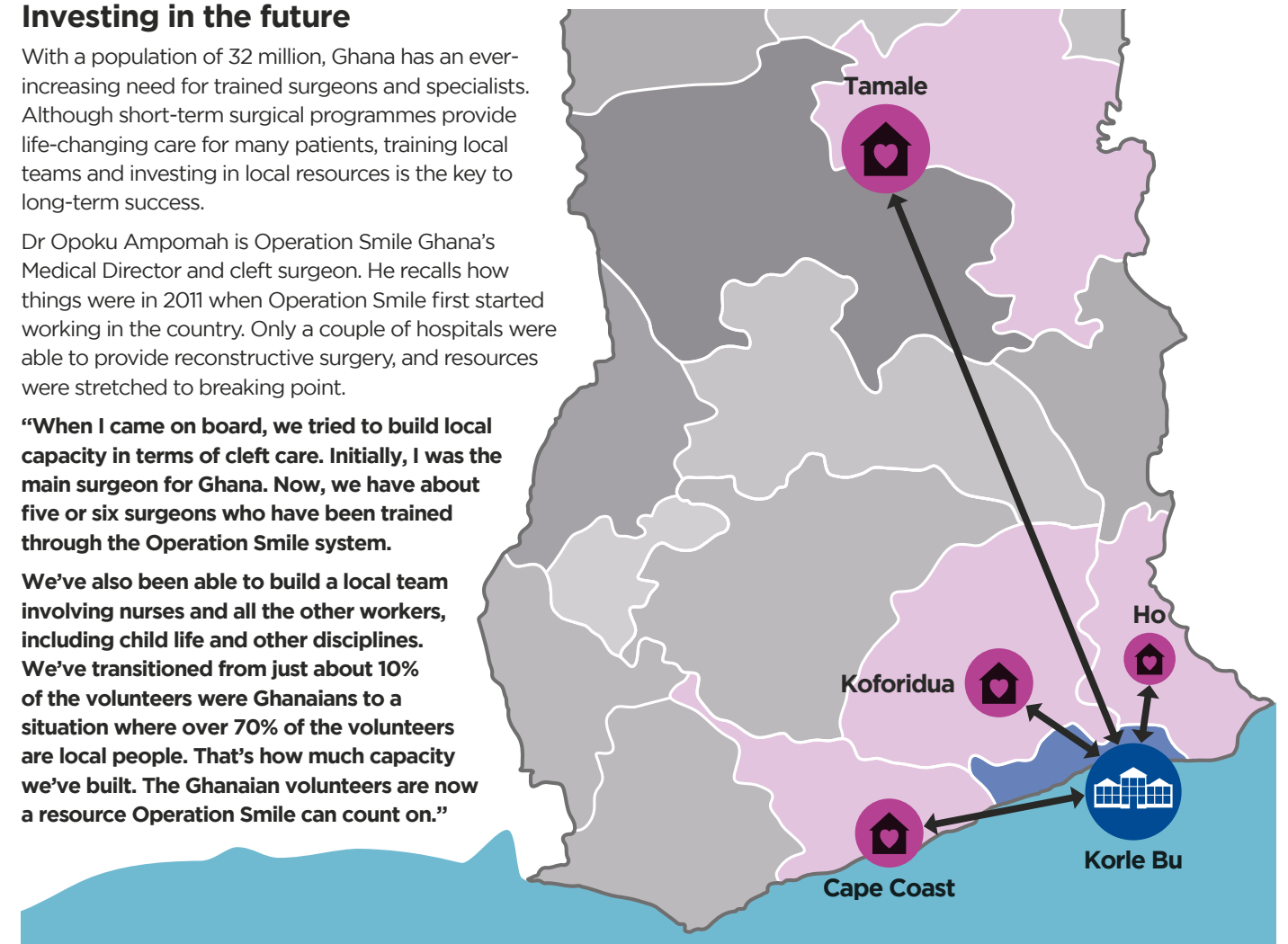
Investing in the future

With a population of 32 million, Ghana has an ever-increasing need for trained surgeons and specialists. Although short-term surgical programmes provide life-changing care for many patients, training local teams and investing in local resources is the key to long-term success.

Dr Opoku Ampomah is Operation Smile Ghana's Medical Director and cleft surgeon. He recalls how things were in 2011 when Operation Smile first started working in the country. Only a couple of hospitals were able to provide reconstructive surgery, and resources were stretched to breaking point.

"When I came on board, we tried to build local capacity in terms of cleft care. Initially, I was the main surgeon for Ghana. Now, we have about five or six surgeons who have been trained through the Operation Smile system."

We've also been able to build a local team involving nurses and all the other workers, including child life and other disciplines. We've transitioned from just about 10% of the volunteers were Ghanaians to a situation where over 70% of the volunteers are local people. That's how much capacity we've built. The Ghanaian volunteers are now a resource Operation Smile can count on."



Local surgeons performing an operation at Korle Bu Teaching Hospital in Accra



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‘Gradually people are getting to understand how safe surgery can be. Now we’re having people even come forth and ask for surgeries, even cosmetic surgeries. I think people have realized that there are good surgeons, there are good doctors. They can go and have surgery and wake up and go home even the same day. That fear, it’s gradually dissipating.’

Elliot Arko-Boham
Volunteer plastic surgeon, Ghana

BEHIND A SMILE...

The journey to a brand new life

1. Raising awareness – reducing stigma

Many patients live in remote areas – some have never seen a cleft before and often aren't aware that treatment is possible. So patient coordinators and community volunteers travel all over the country to challenge misconceptions and register new patients for future surgical programmes.

“The beauty of it is when you find a patient, you see them very sad, looking so rejected, isolated. Then when you stay with them, you encourage them, and when surgery is done and you see a patient, a caregiver who was once sad, now they're dancing, singing songs!”

Clement Ofohemeng, Patient Coordinator, Operation Smile Ghana.



2. Nutritional support

The moment a child is born with a cleft, proper nutrition is critical to their survival. Children with cleft conditions often struggle to feed, so our nutritionists support parents with feeding, educate families about nutrition and provide emergency therapeutic foods to tackle malnutrition.

“Everything we do with nutrition, everything is for our patients to be able to qualify for their surgery, and this definitely changes their lives in all aspects. I chose nutrition because it's a very important issue. I wanted to contribute to Guatemala, my country, to the children and achieve a better nutritional state for them.”

Monica Arredondo, Nutritionist, Guatemala



3. Cleft lip surgery

Surgery to repair a cleft lip can take as little as 45 minutes. It's the long-awaited moment when a child gets their new smile. Although some patients will need further surgery and follow up care in the future, the joy of seeing a new smile for the first time is a memorable moment for everyone involved.

Luciana's mother Nury cried when she saw her daughter for the first time – they were tears of relief and happiness.

“She looks perfect, just as I had dreamed of. If it hadn't been for Operation Smile offering a solution for Luciana, it would have been just terrible. For me, as a mother, I would have fallen into a depression because people's prejudice also affects the parents of children born like this.”

Nury, Luciana's mother, Colombia



Every child's cleft care journey is different – but with the support of our medical volunteers and specialists, each path leads them to a happy, healthier future.

Cleft surgery transforms lives, but for many children with cleft conditions, there's a complex package of

care needed to make sure they're strong enough for surgery and recovery.

Here we meet some of the experts who support our patients – and their families – on the path to their life-changing surgery.

4. Cleft palate surgery

Unlike a cleft lip, you can't tell if someone has a cleft palate just by looking at them – but this gap in the roof of the mouth can cause issues with eating, speaking and in some cases, breathing. It takes around two hours for a surgeon to repair a cleft palate, but the results last a lifetime, a vital step on a patient's journey towards a happier, healthier life.

“As a child grows, they start to form in their mind how to make the sounds they need to speak. Because a cleft palate means a child is unable to pronounce certain sounds, if the palate isn't repaired early enough, they start to readjust how they try to make those sounds and it becomes very difficult for them to unlearn those habits after surgery.”

Dr Elliot Arko-Boham, Plastic Surgeon, Ghana



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5. Speech therapy - giving children a voice

We often take for granted our ability to communicate and be understood by those around us. Children with cleft conditions – particularly those with a cleft palate – often struggle to form the sounds needed for speech. Palate surgery significantly reduces the need for speech therapy, but some children will need ongoing support with their speech even after their palate is repaired, so our volunteer speech and language therapists are on hand to help.

“Communication really is what makes us human. I know so often parents focus on physical abilities and being able to be physically independent, but that misses out the whole humanity of someone, because who we are is who we communicate ourselves to be. Our wishes and our desires, our preferences and our thoughts. If we can't communicate those, it takes away our humanity.”

Erika Bostock, Speech Therapist, South Africa

6. Dentistry

Children with cleft conditions face a number of significant oral health challenges, including missing teeth, extra teeth or malformed teeth. They also suffer from dental abnormalities such as poor bone support, a smaller-than-normal mouth, and deformations of the roots that hold the teeth in place. Dental cavities and gum disease are also issues faced by many Operation Smile patients, which is why dentists play such an important role in the comprehensive care we provide.

“For our patients with cleft conditions, dental cavities are very common. There's a lot of gum disease and different stages of periodontitis. There isn't enough early intervention, so often cavities can develop into abscesses which causes a lot of discomfort and infections.”

Dr Paa-Kwesi Blankson, Dentist, Ghana

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7. Orthodontics

Orthodontic treatment helps improve the alignment and appearance of the teeth and can include braces or other dental appliances. If the cleft has affected the gum and part of the jawbone where the teeth sit, then a child may also need bone graft surgery to bridge the gap in the gum before their adult teeth come through.

“Orthodontic treatment is one of the most important treatments for patients after the first surgery. It's very important for these patients because they have a lot of dental discrepancies.”

Dr Lachen Oussehal, Orthodontist, Morocco

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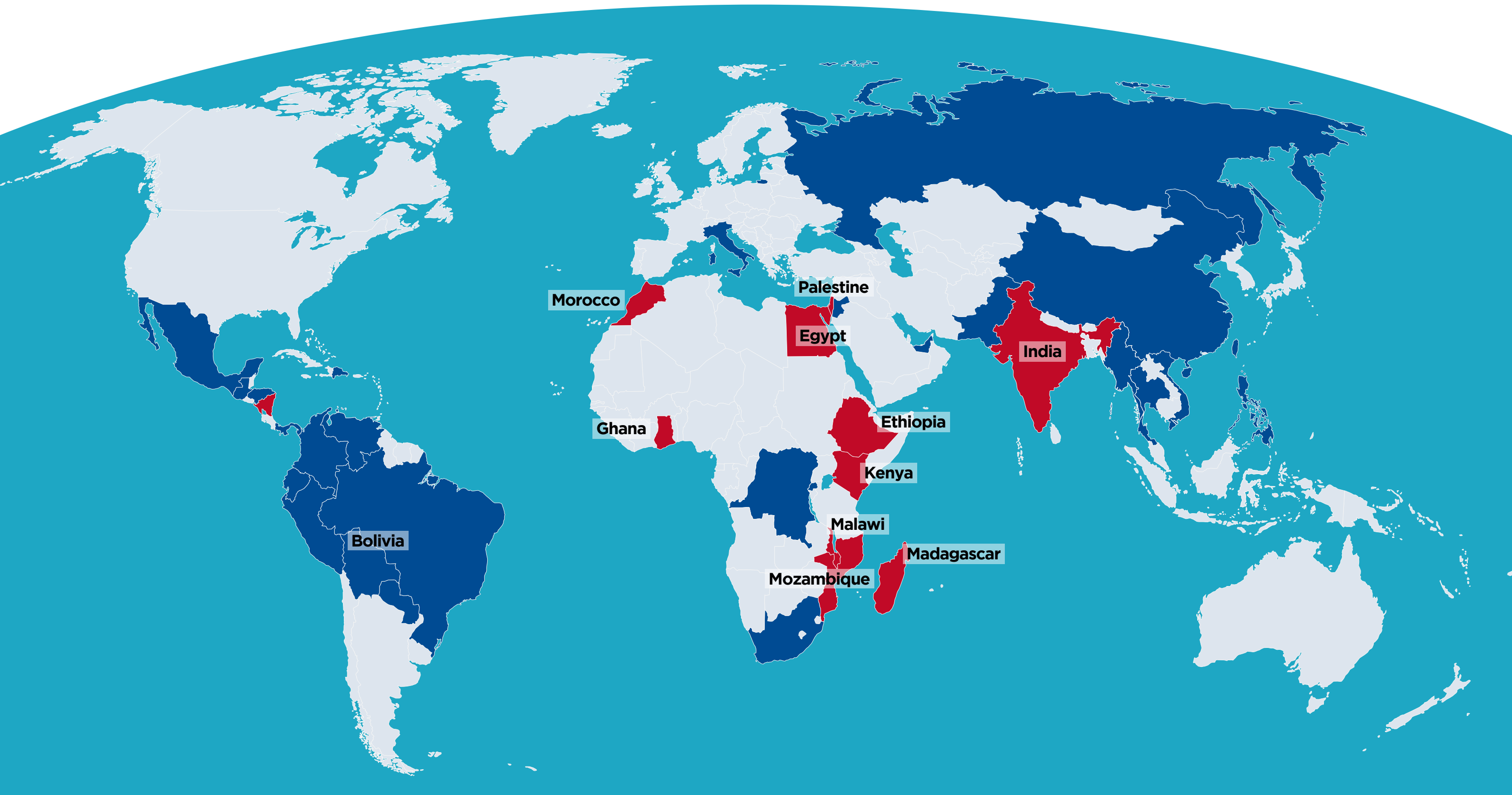


WHERE WE WORK

Our mission to deliver safe surgery to people, wherever it's needed most, drives us to expand our global reach and make a difference in the lives of more children and their families.



Operation Smile programmes are currently active in 34 countries. We have been a global leader in the delivery of high-quality surgical services in these low and middle-income countries for more than 40 years.



OUR PROGRAMME FOCUS

During FY24, Operation Smile UK delivered surgical care to approximately 1,300 patients and comprehensive care to more than 3,000 patients. This work spanned 11 countries, across a footprint of more than 20 hospitals.

In line with OSI's new programmatic strategies, OSUK focus has been to reinforce the efficiency of its volunteer management processes, strengthening foundation teams' capacities and skills in monitoring and evaluation and data analysis and promoting sustainable measures to ensure the countries we operate in are working towards self-efficiency.

This has meant rolling over the transition from relying on international short-term surgical programmes to strengthening partnerships with local health facilities for ongoing surgical delivery and comprehensive care provision. While 60% of surgical procedures are still performed in our traditional short-term programmes, we are proud to report that in countries such as Kenya and Ghana, the service is now being provided fully via hospital partnerships.

Traditional short-term programmes remain very important and will continue to serve as the basis for hands-on, clinical training and mentoring.

The majority of countries where OSUK operates being in Sub-Saharan Africa (SSA), OSUK continues playing a key role in the delivery of the programmatic activities in Kenya, with the funding of the Else Kroner Fresenius Stiftung, and to countries like Malawi, Ghana and Madagascar thanks to the continuous partnership with foundations such as the Kentown Wizard Foundation, the Zochonis Trust and the UBS Optimus Foundation.

Clinical activity via Operation Smile's 'hub and spoke' model, which aims to expand the reach of quality health

care services from the bigger cities to under-resourced areas has been particularly successful in Ethiopia and Morocco. In Morocco, OSUK provided a strong investment in equipment and infrastructure to renovate five care units (including two operating rooms) at Bouafi Hospital, Casablanca. Thanks to this support, in FY25 the hospital will unlock new capacity for additional 360 cleft surgeries per year and 840 essential surgeries per year.

Another focus of OSUK programmatic investments has been to support the Global Medical Education activities, in particular via the Surgical Training Rotation Programme (STSP), launched this year across different countries. Of particular success the STSP in Ethiopia in March 2024 at the new Hub St Paul's Hospital, in Addis Ababa. A team of 91 medical practitioners, including 9 international volunteers, participated in the weeklong training programme, where 56 patients were screened and 28 patients received surgery. The STSP provides a cost-effective and capacity building alternative to short term international programmes, enhancing local capacity and training opportunities.

Of particular note is the successful completion of the Cleft Free Malawi multiyear programme funded by the Kentown Wizard Foundation, which aimed at eradicating the backlog of patients with untreated cleft conditions and reaching all local health facilities to identify and treat all newborns and patients under 12 months of age.



Community volunteer Alic with some of the patients he brought to the surgical programme in Mzuzu, Malawi

MALAWI

Operation Smile seeks to create a ‘Cleft Free Malawi’ by providing surgical care to all children and adults living with untreated cleft conditions in the country. Through this work, Operation Smile Malawi has increased Malawi’s overall surgical capacity to benefit all future children born with a cleft condition in the country and strengthened the provision of year-round comprehensive cleft care services. Together with the Kentown Wizard Foundation, the Malawi Ministry of Health (MOH), Operation Smile staff and volunteer medical professionals, Operation Smile has been a catalyst of change for the children of Malawi living with cleft conditions.

Direct patient recruitment

The patient coordination team along with community health volunteers conducted outreach activities and met with community-level stakeholders throughout the year. In FY24, 291 patients were recruited.

The second half of the year saw a boost in recruitment due to the initiation of a new outreach and recruitment

strategy which included increased mega awareness activities across all three regions, engagement of birth units and utilising patient advocates to undertake outreach visits and patient follow-ups. These activities were further supported by radio advertisements, social media and the distribution of flyers and posters.

Speech therapy programme

In FY24, the team conducted 1,009 speech consultations and served a total of 236 children. Out of the 236 patients, 56 graduated from the programme, leaving 180 patients still receiving services.

Speech therapists received ongoing professional development through mentorship programmes, supported by international speech therapist volunteers, ensuring quality care.

Family workshops held during surgical programmes and monthly speech assessments, empowered parents to support their children at home. The 56 children who graduated from the programme demonstrated

significant speech improvement, gaining confidence and clearer communication skills.

Nutrition programme

Operation Smile Malawi continues to provide nutrition care at 13 care sites countrywide. The programme maintained a high coverage rate assessing a total of 392 unique patients.

Training and education

A total of 66 health personnel including, COSECSA fellows, biomedical engineers, nurses, speech therapists, nutritionists and community health workers, benefited from training and education opportunities.

Hospital-based partnerships continued to focus on strengthening surgical capacity, with three COSECSA surgery fellows currently undertaking training. Four medical doctors are receiving anaesthesia training under CANECSA.

During the year, 21 medical professionals participated in Basic Life Support (BLS) training and 26 did Paediatric Advanced Life Support. 18 Students also did First Aid and BLS training.

KENYA

This year the Operation Smile Kenya team has made significant progress in developing a long-term plan to strengthen hospital-based partnerships and local resources in the country.

Training and education

Under the guidance of the new Country Manager, Dr Kinyanjui, the team have also credentialed one new maxillofacial surgeon and one new plastic surgeon.

Operation Smile Kenya conducted a review of their volunteer portfolio to ensure there are qualified and adequate professionals to provide safe surgeries and to facilitate education programmes.

The team also carried out specific training for different medical specialities, in particular these programmes involved: 97 anaesthesia trainees, 38 nutritionists, 57 nurses and 26 hospital based volunteers.

Surgical delivery

Dr Kinyanjui has also engaged Kenyatta National Hospital, our key partner hospital in the country for both surgery and training. This critical partnership has resulted in a significant increase of patients receiving care, from two, to eight per month.

During two surgical programmes and regular programmes at Kenyatta National Hospital, 142 surgeries were performed.

Almost 300 patients are now in the register awaiting surgery during FY25.

Nutrition programme

The team have also worked to strengthen our nutritional capacity by sourcing of nutrition supplements and equipment and distributing them to partner hospitals. 297 unique patients enrolled in the nutrition programme.

Operation Smile has prioritised Nutrition during FY24 at Kenyatta National Hospital, where 38 nutritionists from regions with high prevalence of cleft patients were trained in nutrition assessment tools, nutrition assessment follow up, and breast feeding.

Patient awareness

So far OS Kenya has recruited and trained 242 Community stakeholders, including 9 patient advocates, who helped recruit 196 new patients through a targeted awareness campaign.



A scene from a surgical programme in Nairobi, Kenya



13 year old Ramata receiving dental care at Korle Bu Teaching Hospital, Ghana

GHANA

Operation Smile has been working in Ghana since 2011, to provide safe and high-quality care for children born with cleft conditions. Since then, more than 2,100 surgical procedures and around 4,000 health evaluations have been conducted, changing the lives of many people living with cleft conditions.

Operation Smile Ghana delivers comprehensive cleft care through hospital-based programmes and short-term surgical programmes across the country. Operation Smile's comprehensive care covers psychosocial care, nutritional assessments and food supplements, dental care, reconstructive surgery, as well as speech

and language therapy. Committed to promoting self-sustainability, Operation Smile Ghana collaborates with five hospitals (Korle-Bu Teaching Hospital, Cape Coast Teaching Hospital, Ho Teaching Hospital, Tamale Teaching

Hospital and the Eastern Regional Hospital) to build the capacity of local healthcare workers in cleft and surgical care.

Training and education

Operation Smile Ghana has the largest volunteer pool in Sub-Saharan Africa with 104 credentialed volunteers (73 internationally credentialed, 30 locally credentialed) and 48 trainees. This year, a total of 31 volunteers were deployed

internationally in surgical programmes, American Heart Association training programmes and international conferences. 12 trainees were credentialed over the fiscal year.

Policy and advocacy

To improve surgical indicators within the country, Operation Smile is supporting the Ministry of Health and

its stakeholders to develop a National Surgical, Anaesthesia and Obstetrics Plan (NSOAP) as part of the Universal Health Coverage agenda.

The plan is to address challenges such as low number of surgically trained personnel, catastrophic surgical expenditure despite National Health Insurance and insufficient surgical infrastructure and supplies at Primary Health Care level.

From April to June 2024, Operation Smile supported the Ministry of Health in meeting 14 institutions including the World Health Organization (WHO) office in Ghana and the The UK Foreign Commonwealth and Development office (FCDO) in Ghana. The visits were focused on sharing progress on the NSOAP development in the country, and as well to garner support for Global Surgery advocacy in Ghana.



Calvinah and her father at a surgical programme in Antsirabe, Madagascar

MADAGASCAR

At Operation Smile we are incredibly proud to partner with the UBS Optimus Foundation to deliver 'Global Essential Surgery' in countries such as Madagascar. The project aims to address the root causes of why people have a lack of access to surgery and has advanced our understanding of how to bring about impactful change in health systems. The ultimate goal is to create conditions where children born with cleft conditions will receive surgery as a matter of course. As a right, not a privilege.

Thanks to the partnership with the UBS Optimus Foundation, the Centre Hospitalier Régional de Référence de Vakinankaratra (CHRR) underwent significant renovations in the pre-operative, post-operative, maternity, and

operating spaces to improve surgical care. The ward and theatres were re-roofed to stop leaks that were a safety hazard for patients during surgery and recovery periods.

The operating rooms were modernised and updates were made to electrics, plumbing, septic, and oxygen systems. We also updated five operating rooms with new tools and added new equipment to patient care areas. These upgrades will give doctors and nurses the latest tools they need to perform safe surgeries.

Due to these improvements, the hospital is now performing more surgeries than ever before. And providing more types of surgery than were previously available. For example, prostate

and other urinary system surgeries, treatment for certain injuries, and dental surgery are all now options for patients in need.

Training and education

Ad hoc training for medical staff is also allowing them to provide better care to the people of the Vakinankaratra region. The training included treating life-threatening injuries and emergencies, basic life support and other skill-based training for anaesthesia and surgery. The training programmes were open to workers from different hospitals and primary care facilities across Vakinankaratra, improving skills and knowledge of surgical care throughout the region, so more people can access safe healthcare closer to where they live.

OUR GLOBAL ACHIEVEMENTS



Jupiter before surgery



Jupiter after surgery



204
surgical programmes



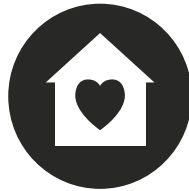
15,517
patients receiving surgical care



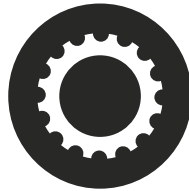
86,000+
patients receiving comprehensive care



34
countries with programmes



140
ongoing facilities of care, including hospital partners and care centres



2,033
programmatic activities



1,285
trainees in surgical or comprehensive care programmes



3,397
certifications to life-saving American Heart Associations training



8,220
medical volunteers deployed in programmes



6,840
global medical volunteers

THANK YOU

Our life-changing work is made possible by our partners, supporters and volunteers. Operation Smile is extremely grateful that our valued corporate and trust and foundation partners have continued to provide essential support to our patients and their families. Many thanks to each of our donors and to their employees for their commitment.

Charitable trusts and foundations

The Biss Davies Family Trust
Diana Edgson Wright Charitable Trust
Else Kroner Fresenius Stiftung
The Jane Hodge Foundation
J Van Mars Foundation
The Cobalt Trust
The Kentown Wizard Foundation
The Mackintosh Foundation
Nelsons
The Orr Mackintosh Foundation
R U B White Charitable Trust
The Souter Family Trust
UBS Optimus Foundation
The Volvox Trust
The Zochonis Charitable Trust

Corporate partners

Acquisition Aesthetics
Align Technology
Beacon Search
Beverly Dental
The AS Watson Group
CarTakeBack
EMEA Recruitment

Empire Care Ltd
Envisage Dental
European Aligner Society
Growing Smiles
IAM TECH
ICI Paris XL
Johnson & Johnson
Mediterranean Shipping Company
MiSmile Network
Molnlycke Healthcare
Nike Computing
N Retail
Nutralink
Overview Forex
Oxford Life Tech
Pest UK
Putney Dental
The Perfume Shop
Ridgway Dental
Savers
Secret Aesthetics
Smilo Dental
Stryker
Superdrug
Windrush Windows

“

‘Saying thank you is not enough. You’ve changed so many lives. Children who would not be here in the first place because they have long been given up on just because they were born with a condition that wasn’t their fault. You are making it possible to reach more patients. You are making it possible to provide care to more patients. You are changing a lot of lives, changing a lot of communities and a lot of families.’

Dede Teiko Iwadjo
Volunteer Nutritionist, Ghana

Victoria, Guatemala

FUNDRAISING STATEMENT

Thanks to the kindness and generosity of our diverse supporters, we have achieved an income of £7.1M. Our expenditure was £3.7M on raising funds and £4M on charitable activities giving us a net position of (£668K) in financial year 2024. The Board of Trustees made a strategic decision to have a deficit in order to spend down on cash accumulated on the balance sheet during the COVID-19 pandemic.

At Operation Smile, we hold ourselves accountable to the trust our supporters place in our work. We are committed to being the best steward of the gifts we receive, directing funds to programmes that bring the highest standards of care to people living with cleft and other facial and dental conditions, investing in strengthening the health systems of the countries where we work so that future generations of children will be taken care of, and engaging in research that will allow us to work better and more efficiently to achieve our vision of a future where health and dignity are improved through safe surgery.

Most importantly, we pride ourselves on following the highest standards of accountability, effectiveness and efficiency. Our codes of conduct set out a global standard for all Operation Smile offices to comply with and are bolstered by our adherence to local regulations and best practices in the UK.

When connecting with our patients to understand the impact of the care they received, we use their authentic voices to portray their stories, preserving their dignity. These stories are used for fundraising and marketing purposes, to connect our supporters in the UK with the children they help. With almost 40 years of experience, we have strict guidelines and policies, including a global policy for child protection, that is implemented across all our offices. This policy is reviewed annually.

Our supporter base comprises individuals, schools, companies, and trusts and foundations. We engage with this supporter base through direct marketing (direct mail, email, press inserts and ads, television advertising, online advertising) or via direct contact with one of the employees on our fundraising team.

OSUK's fundraising approach is primarily through consented and/or legitimate interest or solicitations. OSUK has voluntarily signed up to the Fundraising Regulator and Information Commissioner's Office (ICO) code of conduct which covers fundraising practices and the use of donor data respectively. As a member of the Fundraising Regulator, we hold ourselves accountable to our donors and have the utmost respect for our donor base. We work to remain compliant to the General Data Protection Regulations (GDPR) and Data Protection Act 2018. The Director of Operations is the first point of contact for any queries or complaints made via the above regulators. Any complaints will be communicated to the Executive Director who will then update the Board of Trustees regarding the current status of the complaint with the complainant and/or regulator. During this financial year, OSUK received one formal complaint, which was dealt with immediately and resolved.

People carrying out fundraising activities on our behalf are provided with a fundraising pack, which stipulates their responsibilities and liabilities. There is an ongoing stewardship and reporting process in place for accountability. Agents working on our behalf are contracted and provided with guidance, through training, for reporting complaints to Operation Smile. Some subscribe to the Institute of Fundraising, DM Associations and Telephone Preference Service Assured.

With regards to PCI compliance our agents are requested to submit on an annual basis confirmation of their security status/vulnerability reports if any. For the last financial year, Operation Smile has not received any complaints via either of the above regulators.



Christopher, Dominican Republic

A group of patients waiting for surgery
in Antananarivo, Madagascar

LOOKING AHEAD

As a fundraising office for Operation Smile Inc, our overarching goal is to grow our net income for disbursement to our life-changing programmes. Our focus for 2024-2025 therefore remains consistent with last year's goals.

To support

Operation Smile's global cleft and safe surgery programme initiatives.

To maintain and expand

our programme support in Africa, Asia and Central America.

To grow

both our unrestricted and restricted income to support the above.

To provide

excellent comprehensive care and service delivery through our medical and non-medical volunteers.

To raise

our national profile via mixed communication channels, focused on donors' needs.

OUR PEOPLE

Operation Smile's leadership team helps to ensure we make the most efficient use of our precious resources. Our Board of Trustees and Medical Sub Committee work tirelessly around the world to ensure our patients receive the highest quality cleft care and that we're able to achieve our ambitious goal to reach 1 million patients by 2032.

Our Board of Trustees

In January 2024 we appointed three new trustees. The new members Diana, Judy and Saqib bring a wealth of experience from the third sector, public and legal sectors, and will support our vision to provide free, safe surgery and comprehensive care to 1 million people in the next 10 years. After 25 years of being involved with Operation Smile, Dr. Maria Moore sadly resigned from the Board of Trustees in September 2024. Dr. Moore started engaging with Operation Smile as a donor, then as a dental volunteer and for the past nine years she has served as the Chair. She worked tirelessly, through challenging times to ensure that Operation Smile United Kingdom contributed to the global vision of providing safe surgery and comprehensive care.

Our former Chief Executive Officer, Karen Jaques was appointed as interim Chair in September 2024 and will continue until a suitable replacement is found.

DR MARIA MOORE

Chair (resigned Sept 2024)



KAREN JAQUES

Interim Chair (appointed Sept 2024)



SAQIB ALAM



ANDREW BRUCE

(resigned Oct 2024)



DIANA DALTON



DR BILL MAGEE



DR PHIL MCDONALD



JUDY NYAGA



CHRIS PINNINGTON



DR PHIL MCDONALD

MBChb, FRCA - Chair, Consultant Anaesthetist



OUR UK MEDICAL SUBCOMMITTEE

Our Medical Sub Committee sets the standards for recruiting and credentialing medical volunteers within the UK. They provide oversight and guidance for Operation Smile United Kingdom supported programmes to the Board and senior leadership.

Members

The Medical Sub Committee is comprised of experts in their fields, who attend surgical programmes regularly and are in contact with fellow Operation Smile volunteers.

In January 2024 we appointed three new members of the medical subcommittee, Dr Clive Duke, anaesthetist, Mrs Louisa Ferguson, plastic surgeon, and Dr Bart Stubenitsky, plastic surgeon.

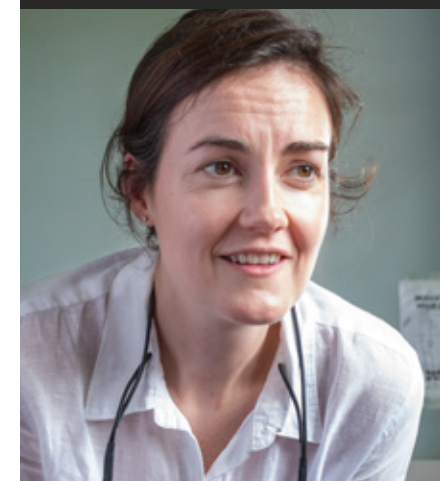
DR CLIVE DUKE

Consultant Anaesthetist, BSc (Hons)
MB BS FRCA



DR LOUISA FERGUSON

Consultant Cleft Lip & Palate & Paediatric
ENT Surgeon BSc (Hons) FRCS ORL-HNS



JACKIE MATTHEWS

RN - Specialist Nurse, South Thames
Cleft Team



WG CDR ANKUR PANDYA

Plastic, Hand and Reconstructive Surgeon



DR BART STUBENITSKY

Plastic & Reconstructive Surgeon, M.D, Ph.D





Dayana before surgery



Dayana after surgery

REFERENCE & ADMINISTRATION

Registered Charity Name:
Operation Smile United Kingdom

Charity Registration
Number: 1091316

Company Registration
Number: 04317039

Registered Address: Unit A, Genoa House, Juniper Drive, London SW18 1FY

For more information about the charity, please visit: www.operationsmile.org.uk

BOARD OF TRUSTEES:

Dr Maria Moore, BDS (Hons)
Chair – Board of Trustees, Resigned (Sept 2024)

Karen Jaques
(Appointed Sept 2024) Interim Chair

Saqib Alam
(Appointed Jan 2024) Board Member

Dr William Magee, Jr, DDS, MD
Co Founder and CEO Emeritus of Operation Smile Inc

Andrew John Bruce, BSc, MBA
Chair – Finance & Audit Subcommittee, Board Member, (resigned Oct 2024)

Diana Dalton

(Appointed Jan 2024) Board Member

Dr Philip McDonald, MBChb, FRCA
Chair – Medical Subcommittee and UK Medical Director

Judy Nyaga LL.B, LL.M, MBA
(Appointed Jan 2024) Board Member

Christopher Pinnington, BA
Board Member

ED & COMPANY SECRETARY
Margaret (Mairéad) O’Callaghan AB

SUB COMMITTEES, AMBASSADORS, BANKERS, & PRINCIPAL ADVISORS

KEY MANAGEMENT PERSONNEL:

Margaret (Mairéad) O’Callaghan AB
Executive Director

Carol Clairmont
Director of Finance

Darren Mooten
Director of Operations

SMILE AMBASSADORS:

Anthony Andrews
Duncan Bannatyne, OBE

BANKERS AND ADVISERS:

CAF Bank Limited
25 Kings Hill Avenue,
Kings Hill, West Malling,
Kent, ME19 4JQ

Barclays Bank Plc
Leicester, LE7 2BB

Virgin Money
Jubilee House, Gosforth,
Newcastle upon Tyne,
NE3 4PL

AUDITORS:

Moore Kingston Smith LLP
Chartered Accountants,
9 Appold Street
London
EC2A 2AP

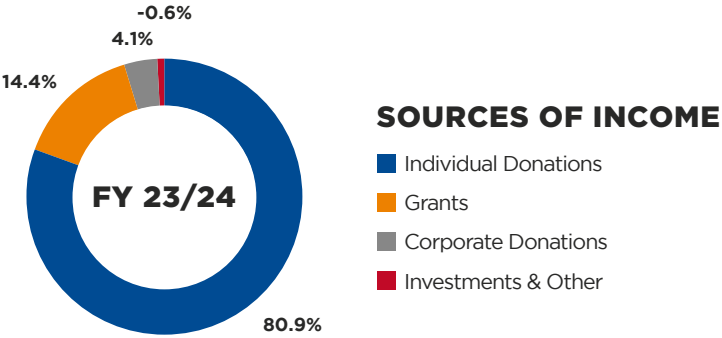
SOLICITORS:

Russell Cooke Solicitors
2 Putney Hill,
London,
SW15 6AB

FINANCIAL OVERVIEW

FINANCIAL YEAR 2023-2024

In 2024 Operation Smile United Kingdom generated a total income of £7.1M (2023: £7.5M) including gifts in kind of £143K (2023: £181K), investment income of £49K and a loss on foreign currency of £9K (2023: £25K). Total expenditure for the year was £7.8M (2023: £7.8M).



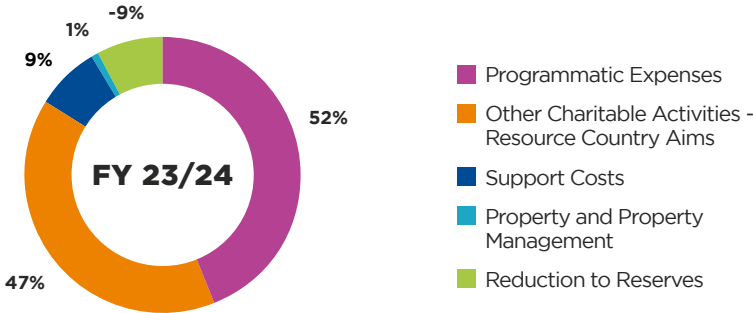
The downturn in our overall income can be attributed to the end of an important funding agreement with a major partner. As result of this we have had to reduce the amount spent on charitable activities. Also, it is with thanks to our dedicated and newly acquired donors, that we were able to mitigate some of this reduction to our income. Our medical volunteers have done us proud as they continued to give so much of their time, and we are grateful to all.

In FY23/24 for every £1 raised £0.90 (2023: £0.93) was spent on our charitable aims (with an additional investment of £0.09 from reserves), £0.09 on support costs (2023: £0.06) and £0.01 (2022: £0.01) on property and property management.

Pediatric Intensivist
Shadi Smadi during a
surgical programme
in Amman, Jordan



USE OF FUNDS



Income

There was a 5% (2023: 11%) decrease in total income when compared to last year's income level. Income from Programmes and Partnerships decreased by 43%. This was a result of a significant grant agreement coming to an end. The loss of income was not fully recovered in the financial year. Direct marketing income grew by 20% in 2024 despite the economic climate. We are very grateful to our donors who have continued to support us particularly in these difficult times. We will continue to invest in fundraising with the aim of increasing our income over the next three years.

Expenditure

Total expenditure for the year was in line with 2023 (£7.8M). The reduction in income impacted our spend on charitable activities, which was reduced by 5% compared with 2023, where spend on charitable activities increased by 62%. In support of the goal to increase access to care for 1 million patients, our strategy for the year was to continue to invest in fundraising channels that would increase our unrestricted income. The increase in investment was partially funded by reducing our reserves.

Net income generated

Net income generated during the year showed a planned deficit of (£668K) (2023: £348K). In light of the reduction in income, the decision was made to incur a planned deficit and increase our spend for this financial

year, on fundraising activities, by making use of our reserves. In taking this decision, we remain confident that in challenging times we will still be able to meet our objectives of continuing with cleft care until we recover financially.

Balance sheet

As at 30 June 2024, total net assets were £2.7M (2022: £3.4M). Cash held was £2.4M (2022: £3.2M). Restricted fund balance included was £33K (2023: 32K)

Reserves policy

In FY22/23 the trustees determined an appropriate level of reserves to be six months of projected operating costs and direct marketing costs – which in FY23/24 was budgeted to be £834K. This liquidity-based approach allows the charity to maintain sufficient funds to enable it to continue its work during any adverse fundraising periods. At 30th June 2024, the free reserves of the charity amounted to £2.7M (2023: £3.2M). Free reserves represent the total assets available for use to the charity less restricted and designated funds, and fixed assets. The trustees acknowledge the increase in cash liquidity over and above its six-month liquidity level and continues to monitor this and noting opportunities to increase spend on charitable activities as the challenging economic climate continues. Revision will be made as applicable with the aim of minimizing volatility in cleft service delivery.

Ethan and his mother Seraphine, Madagascar



GOVERNANCE AND STATEMENT OF TRUSTEES’ RESPONSIBILITIES

Governance

Operation Smile United Kingdom (OSUK) is a registered charity with the Charity Commission and Companies House in England and Wales; charity registration no: 1091316 and company registration no: 4317039. It is a charitable company limited by guarantee. Under charity law, trustees have legal duties and responsibilities and under company law the Board act as company

directors of the charity. OSUK works collaboratively and in partnership with Operation Smile Inc in the United States. They are separately registered organisations with different management teams and Boards of Trustees. The Board reviewed its organisation and workings in the year with regard to the Charity Code of Governance and its Terms of Reference (ToR).

This makes clear the responsibilities of the Board and where there are clearly delegated authorities to act on behalf of the Board. The delegated authorities are discharged through the subcommittees, the Executive Director (ED) and the Director of Finance. The Charity Code of Governance and the ToR are reviewed periodically regarding fit for purpose and changing circumstances.

Governing document

OSUK is governed by its Memorandum and Articles of Association. The Memorandum and Articles of Association restrict the liability of members on winding up to £1. In the case of a winding up, none of the accumulated funds are distributable to the members but shall be given or transferred to Operation Smile Inc for its charitable purposes or charities with similar objects as OSUK. Under the powers within its Articles of Association, the trustees delegate the day to day management responsibilities of the charity to the Executive Director. She is accountable to the Trustees and is guided by approved business plans, budgets, policies and supporting procedures.

Appointment and retirement of trustees

Potential OSUK trustee candidates are nominated at a trustee’s meeting by a serving member of the Board. If the trustees present agree to pursue the proposed nomination, the candidate is asked to meet with at least two active trustees to discuss the activities and goals of the charity. Following these meetings, the serving trustees report back to the Board. If the consensus is to move forward with the nomination, the nominee is formally appointed as an active trustee on the Board. Relevant checks are made and supporting documentations to the appointment are requested and filed. Trustees are appointed for a rolling three-year term; re-appointment is possible and should be proposed at the first board meeting of the year in which the term expires.

Trustee induction and training

New trustees undergo an induction where they are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the decision-making process, the business plan and

financial performance of the charity, and the charity’s programmatic goals and strategy. Following this, new trustees get the opportunity to meet OSUK staff members. The new trustee’s induction concludes with a meeting with the Executive Director to discuss feedback and any other queries/questions. Ongoing development and training is addressed through making available opportunities for external training. Trustees can request to attend any of these training courses at any time.

Subcommittees

The Medical Subcommittee meets annually with ad hoc communication as required throughout the year, reporting to the Board as required. Minutes are circulated to the Board. The Finance and Audit (F&A) Subcommittee meets at least three times a year but primarily before any scheduled board meeting to review the finances and related policies and make recommendations to the Board for approval. Minutes are circulated to the Board.

Remuneration of all staff

The governing principles of OSUK’s remuneration policy is to ensure the delivery of OSUK’s objectives by attracting and retaining a motivated workforce with the skills and expertise necessary for organisational effectiveness. OSUK takes every step possible to ensure that remuneration should be equitable and coherent across the organisation. It accepts the need to balance pay levels and pay increases appropriately within the context of our charitable purposes but also believe salaries must be realistic. In relation to deciding remuneration for OSUK’s senior executives, OSUK considers the potential impact of remuneration levels and structures of senior executives on the wider OSUK workforce. The employment offer made to senior employees considers pay as one part of a package that also

includes personal development, personal fulfilment and association with the public benefit delivered. It also recognises that it is, on occasion, possible to attract senior executives at a discount to public sector or private sector market rates. Remuneration for the year ended 30th June 2024 was comprised of salary and pension contributions. There are no other pecuniary benefits for senior or other staff at Operation Smile United Kingdom.

Risk management

A record of all risks is maintained in the risk register. The Finance and Audit Subcommittee (F&A Subcommittee) reviews the risk register at least once a year and takes appropriate action to mitigate or reduce the risk to OSUK. It is not deemed necessary at the present time for more frequent reviews as there are adequate policies and procedures in place to minimise adverse effect of risks envisaged. The ED has the responsibility to bring any new or increased risk to the attention of the Board at any time. Any threats are reported to the chair and/or the responsible Board member based on materiality as defined by the Board from time to time and to the wider Board at Board meetings.

As part of its annual review, the Board discusses recommendations from the F&A Subcommittee and ratifies recommendations as they see fit, noting any major risks to the organisation. The Board is satisfied that OSUK’s current systems and procedures are sufficient to manage the likelihood and impact of assessed risks. Charity & financial regulatory compliance and law remain a priority for the charity with required policies and procedures regularly under review. In line with this, data protection and cyber security are reviewed with staff regularly and staff are reminded of the need for confidentiality and compliance with general data protection regulation and data security.

Risk	Mitigation
Financial – economic uncertainty	Wide portfolio of fundraising channels, budgetary control, cashflow forecasting. Additionally, our free reserves are set at a level to that is enough to deal with short term financial impacts.
Operational – travel security for our volunteers	Risk assessments for travel are carried out by Operation Smile International. All staff and volunteers are covered by travel insurance, maintained at OSUK.
Wellbeing – risk of poor physical and mental health of staff and volunteers.	Employee assistance programme and mental health first aiders.

Code of practice and vulnerable persons policy

OSUK has in place a code of practice and vulnerable persons policy to oversee its interactions with the public whilst fundraising and during service delivery. There is a reporting procedure in place and operationally OSUK has noted the Charity Commission whistle-blowing hotline.

Trustees' responsibility in relation to the financial statements

The trustees who are also directors of OSUK 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 (UK Generally Accepted Accounting Practice/UK GAAP).

Company law requires the trustees to prepare the financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company, and of its income and expenditure for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently.
- Observe the methods and principles in the Charities Statement of Recommended Practice on Accounting and Reporting (SORP).
- Make judgments and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards, including FRS 102, 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 charitable company will continue in business.

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 Companies Act 2006. They are also

responsible for safeguarding the assets of the charitable company and hence take reasonable steps for the prevention and detection of fraud and other irregularities.

None of the trustees have any beneficial interest in any contract to which the charity was party during the year.

Trustees' Indemnity Insurance

As permitted by the Memorandum and Articles of Association, the Trustees have the benefit at a cost of £981 (2023: £1,125) of trustees' liability insurance which is a qualifying third party indemnity provision as defined by Section 234 of the Companies Act 2006.

The indemnity was in force throughout the last financial year and continues into the current financial year. All of the trustees shown on page 36-37 of the Trustees Annual Report, even those who have retired, are covered by this policy.

Statement as to disclosure to auditors

Insofar as the trustees are aware at the time of approving the Trustees' Annual Report there is no relevant audit information of which the charitable company's auditor is unaware.

The trustees have taken all steps that ought to have been taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of any such information.

The maintenance and integrity of OSUK's website is the responsibility of the trustees. The work carried out by the auditors does not involve consideration of these matters and, accordingly, the auditors accept no responsibility for any changes that may have occurred to the financial statements since they were initially presented on the website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Public benefit

The trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. Resources expended seek

to prevent poverty in the countries in which they are spent by transforming the lives of children with cleft conditions and other facial conditions. Cleft and facial deformities can inhibit food intake and cause malnutrition; each successful treatment increases the advancement of health for these children and increases their chances of being socially accepted.

We are also required to describe how significant activities undertaken by the organisation further our charitable purpose for the public benefit. In response, the trustees hereby clarify that the benefits that we have provided and will continue to provide directly relate to our aims and objectives of improving healthcare in developing countries.

- Furthermore, we can confirm that:
- Feedback from beneficiaries and 'partner countries' affirms that we are reaching our intended beneficiaries with life-changing results.
 - Feedback from our partners and our country offices indicates safe surgical practises and up-skilling of healthcare workers and their care of cleft patients.
 - Our volunteers from across the UK and the world feedback to us that they benefit from the exposure to different operating environments and cross practice contact.
 - Any private benefit gained from the work of the charity (in particular salaries of its employees, and fees paid to consultants) is a necessary part of its cost of operations.

Auditors

Moore Kingston Smith LLP were re-appointed auditors on an ongoing basis and service delivery is reviewed annually. They have indicated their willingness to continue in office as such. They are deemed to be re-appointed in accordance with Section 487(2) of the Companies Act 2006.

Approved by the Board of Trustees

Signed on their behalf by:

Karen Jaques

Karen Jaques
Interim Chair

Date: 10th Dec 2024



Surgeons, nurses and other OR staff performing surgeries in Antsirabe, Madagascar

INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF OPERATION SMILE UNITED KINGDOM

Opinion

We have audited the financial statements of Operation Smile United Kingdom (‘the company’) for the year ended 30 June 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 ‘The Financial Reporting Standard Applicable in the UK and 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 30 June 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;

- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor’s responsibilities for the audit of the financial statements section of our report. We are independent of the company 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 the provisions available for audits of small entities, in the circumstances set out in note 5 to the financial statements, 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 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 directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report have 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 company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

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

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; 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 exemption in preparing the Trustees' Annual Report and from preparing a Strategic Report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 43, 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement 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 purposes of expressing an opinion on the effectiveness of the charitable company's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

Conclude on the appropriateness of the

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

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud 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.

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the company and considered that the most significant are

the Companies Act 2006, the Charities Act 2011, UK financial reporting standards as issued by the Financial Reporting Council and UK taxation legislation.

- We obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of noncompliance

with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the 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 any party other than the charitable company and charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Moore Kingston Smith LLP

Samir Chandoo
(Senior Statutory Auditor)

for and on behalf of Moore Kingston Smith LLP,
Statutory Auditor

9 Appold Street, London, EC2A 2AP

Date: 16 December 2024



STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2024

		Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
INCOME AND ENDOWMENTS:		Note					
Donations and Legacies	2	5,894,175	1,045,634	6,939,809	5,328,766	1,964,286	7,293,052
Charitable Activities	2a	159,525	-	159,525	181,894	-	181,894
Interest		49,425	-	49,425	18,848	-	18,848
Total Income and Endowments		6,103,125	1,045,634	7,148,759	5,529,509	1,964,286	7,493,794
EXPENDITURE:							
Raising Funds	3	3,734,017	-	3,734,017	3,265,674	244,437	3,510,111
Charitable Activities	3a	3,029,223	1,044,433	4,073,656	2,508,842	1,797,163	4,306,005
Total Expenditure		6,763,240	1,044,433	7,807,674	5,774,516	2,041,600	7,816,116
Net Unrealised (Losses) on Investments		(8,898)	-	(8,898)	(25,499)	-	(25,499)
Net Realised Gains on Investments		-	-	-	-	-	-
Prior year adjustment		-	-	-	-	-	-
Net Income for the Year		(669,013)	1,201	(667,812)	(270,507)	(77,315)	(347,821)
Transfer between Funds	11	-	-	-	-	-	-
Net movement in funds		(669,013)	1,201	(667,812)	(270,507)	(77,315)	(347,821)
Reconciliation of funds							
Total funds brought forward		3,375,455	31,841	3,407,296	3,645,961	109,155	3,755,115
Total funds carried forward		2,706,442	33,042	2,739,483	3,375,455	31,841	3,407,296

There are no recognised gains or losses other than those disclosed above. All results derive from continuing operations. The notes form part of these financial statements.



Kenny, Rwanda

BALANCE SHEET FOR THE YEAR ENDED 30 JUNE 2024

		2024 (£)	2024 (£)	2023 (£)	2023 (£)
	Note				
Investments			-		-
Fixed Assets	6		22,229		17,869
Long term asset					
CURRENT ASSETS					
Debtors	8	633,549		604,026	
Cash at bank and in hand		2,432,606		3,205,339	
Total Current Assets		3,066,155		3,809,366	
CURRENT LIABILITIES					
Creditors:					
Amounts falling due within one year	9	(348,902)		(419,940)	
Net Current Assets			2,717,253		3,389,426
LONG TERM LIABILITIES					
Amounts falling due after one year	10		-		-
NET ASSETS			2,739,482		3,407,295
REPRESENTED BY:					
Restricted Funds			33,041		31,841
Designated funds			-		-
General (Unrestricted)Funds	11		2,706,441		3,375,454
Total			2,739,482		3,407,295

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 and with Financial Reporting Standard 102. The notes on pages 52-59 form an integral part of these financial statements.

Approved by the Board of Trustees on 10th Dec 2024 and authorised on their behalf by:

Karen Jaques

Karen Jaques
Interim Chair

CASH FLOW STATEMENT FOR THE YEAR TO 30 JUNE 2024

		2024 (£)	2023 (£)
Net cash provided by operating activities	Note A	(750,025)	(450,847)
Cashflows from investing in activities:			
Cost of purchasing tangible fixed assets		(22,708)	(16,689)
Change in cash and cash equivalents at 30 June		(772,733)	(467,534)
Cash and cash equivalents at the beginning 01 July		£3,205,339	£3,672,875
Total Cash held at 30 June		£2,432,606	£3,205,340
Note A			
Reconciliation of Net Expenditure to Net Cash Provided by Operating Activities			
		2024 (£)	2023 (£)
Net Income/(Expenditure) for the year		(667,813)	(347,821)
Depreciation of Tangible Assets		18,348	12,296
Increase/(Decrease) in investment		-	-
Increase/(Decrease) in debtors		(29,522)	(236,692)
Increase/(Decrease) in creditors		(71,038)	121,371
Net cash inflow from Operating activities		(750,025)	(450,847)



Kenny, Rwanda

NOTES TO THE ACCOUNTS

Accounting Policies

BASIS OF PREPARATION

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared and with Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) including update bulletin 2, the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice (UK GAAP).

GOING CONCERN

The trustees have assessed whether the use of going concern is appropriate and have considered events or conditions that may cast significant doubt on the ability of OSUK to continue as a going concern.

The Trustees have given due consideration for the effects of the prevailing economic climate.

The trustees have made this assessment in respect of a period of at least a year from the date of approval of the financial statements. The trustees have considered the charitable company's forecasts and projections and are cautiously optimistic following the results of this financial year.

The charity is largely sheltered from fluctuations in the economic climate due to its loyal donor base and a significant legacy pipeline. The charity continues to hold significant reserves to meet downturns in income and has liquid assets in the form of cash held in short term deposits.

The Trustees have concluded that with the reserves policy and cash liquidity requirements of the charity, there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

The principal accounting policies adopted in the preparation of the financial statements are set out as follows:

a) Income and expenditure

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to (or has physically received) the income and the amount can be quantified with reasonable accuracy.

Gift Aid income is accrued when there is a valid declaration from the donor or HMRC small donations rule is applicable.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and OSUK has been notified of the executor's intent to make a distribution. Where legacies have been notified to the charity, or where OSUK is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

For event income, entitlement is counted at the date of the event. Where income is received in advance, recognition is deferred and included in creditors and where entitlement arises before income is received, the income is accrued. Expenditure is accounted for on an accrual basis.

Raising funds relating to direct marketing has been allocated between charitable activities and fundraising costs based on an allocation process which analyses the cost between direct fundraising, raising awareness of the need and educating on cleft conditions. Currently this analysis allocates 24% (2023: 24%) of costs towards charitable activities as content relating to education and raising awareness of cleft and 76% (2023: 76%) towards cost of raising funds. We have continued to sustain the investment in fundraising and PR communications and digital as we seek to raise awareness and funds. PR and communications expenses are accounted for within raising funds though they may add value in the provision of other services.

Charitable activities

All cost relating to medical mission programmes are recognised in the year in which they are agreed upon and a commitment made. Total cost of charitable activities also include a proportion of direct marketing costs relating to charitable activities as above.

b) Critical accounting estimates and areas of judgement

In view of the trustees applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

c) Tax Status

Operation Smile United Kingdom is a registered charity in England and Wales with the Charity Commission and Companies House. It is a charitable company limited by guarantee. It is not registered for value added tax (VAT) and this position is reviewed on an annual basis for any possible change in status.

It is therefore not liable for income tax or corporation tax on income or gains derived from its charitable activities as it falls within the various exemptions available to registered charities; costs are recorded gross of VAT.

d) Fund accounting

The general unrestricted reserve comprises net accumulated unrestricted surpluses. Restricted funds are subject to restrictions imposed by the donor stipulating the way donation should be used. Interest earned on such donations are not subject to the same restrictions. Designated funds represent amounts which the trustees have allocated to specific 'projects' from general unrestricted reserves. Designated funds may at the discretion of the trustees be brought back into general reserves.

e) Fixed assets

Tangible assets are stated at cost which includes its purchase price and the cost attributable to bringing it to its working condition for its intended use. Depreciation is calculated using a straight- line method for both office equipment and fixture and fittings. The cost of an asset, less its estimated residual value if appropriate, will be written off over the estimated economic life of that asset.



Eduardo, Peru

- Office equipment – over 3 years

- Furniture, fixtures and fittings (including IT hardware) – over 3 years

The charity currently adopts a minimum capitalisation limit of £1,000. However, where complements of furniture and equipment are acquired with individual unit costs below the stated capitalisation threshold but collectively costs £1,000, then complements are capitalised at the time of purchase. Costs related to maintenance and repairs are treated as expenses as incurred.

f) Investments

OSUK has a policy of selling donated shares upon receipt of donation. However, where for any reason donated shares are not sold at balance sheet date these are listed as investments, at their market value at date. Realised and unrealised gains or losses for the period are accounted

for through the Statement of Financial Activities as net of investment value

g) Gifts in kind

Gifts in kind may include donated equipment, goods, or services.

The charity measures and records these in the financial statements on the basis of the value of the gift to the charity. The value is the amount the charity would pay on the open market for an alternative item that would provide a benefit to the charity equivalent to the donated item.

h) Pensions

The charity operates a contributory group personal pension scheme and therefore has no pension liability. The amount charged to the Statement of Financial Activities in respect of pension costs is the total of contributions payable in the year.

i) Leases

Rentals under operating leases are charged as per agreement; any benefit received/receivable as an incentive to

sign an operating lease is spread over the lease term on a straight-line basis. However, where the period to review date on which the rent is first expected to be adjusted to the prevailing market rate is shorter than the full lease term then the shorter period is used.

j) Foreign currencies

Assets and liabilities in foreign currencies are translated into the appropriate sterling equivalent as at the balance sheet date. Exchange gains/(losses) are reviewed periodically and accounted for if deemed material.

k) Other financial instruments

i. Cash and cash equivalents

Cash and cash equivalents include cash at banks and in hand and short- term deposits with a maturity date of 95 days or less. Deposits are made into reputable financial institutions and risk exposure is kept to a minimum.



Rute, Malawi

2. DONATIONS AND LEGACY INCOME

	Unrestricted Funds (£)	Restricted Funds (£)	2024 (£)	Unrestricted Funds (£)	Restricted Funds (£)	2023 (£)
Donations	4,909,088	301,219	5,210,307	4,550,650	257,891	4,808,541
Legacies	823,666	14,416	838,082	683,072	1,412	684,484
Grants	161,421	587,330	748,751	95,044	1,523,276	1,618,320
Sub-total	5,894,175	902,965	6,797,140	5,328,766	1,782,579	7,111,345
Gifts in Kind	-	142,669	142,669	-	181,707	181,707
	5,894,175	1,045,634	6,939,809	5,328,766	1,964,286	7,293,052

2(A). CHARITABLE ACTIVITIES

	Unrestricted Funds (£)	Restricted Funds (£)	2024 Total (£)	Unrestricted Funds (£)	Restricted Funds (£)	2023 Total (£)
Community Events	159,525	-	159,525	181,894	-	181,894
Special Events & Merchandise	-	-	-	-	-	-
Sub-total	159,525	-	159,525	181,894	-	181,894

3. RAISING FUNDS

	Unrestricted Funds (£)	Designated Funds (£)	Restricted Funds (£)	Total Unrestricted Funds 2023	Unrestricted Funds (£)	Designated Funds (£)	Restricted Funds (£)	Total Unrestricted Funds 2024
Direct expenses	3,070,509	-	-	3,070,509	2,692,141	-	244,437	2,936,578
Staff Recruitment cost	23,546	-	-	23,546	55,243	-	-	55,243
Property and management cost	48,825	-	-	48,825	36,112	-	-	36,112
Administration cost	591,138	-	-	591,138	482,177	-	-	482,177
	3,734,017	-	-	3,734,017	3,265,673	-	244,437	3,510,110

3(A). CHARITABLE ACTIVITIES

	Unrestricted Funds (£)	Designated Funds (£)	Restricted Funds (£)	2023 Total (£)	Unrestricted Funds (£)	Designated Funds (£)	Restricted Funds (£)	2024 Total (£)
Programme / Mission Expenses	2,656,638	-	901,764	3,558,402	2,289,688	-	1,797,163	4,086,851
Programme / Mission Expenses - Gifts in Kind	-	-	142,669	142,669	-	-	-	-
Support Costs:								
Property & Management	37,920	-	-	37,920	6,705	-	-	6,705
Office Administration	33,621	-	-	33,621	17,160	-	-	17,160
Other Support Costs	161,315	-	-	161,315	118,623	-	-	118,623
Governance Costs:								
Audit and Accounting	27,741	-	-	27,741	19,822	-	-	19,822
Legal/Filing & Consulting Fees	70,515	-	-	70,515	21,516	-	-	21,516
Trustees Liability Insurance	981	-	-	981	1,125	-	-	1,125
Allocated Support Costs	40,492	-	-	40,492	34,202	-	-	34,202
	3,029,223	-	1,044,433	4,073,656	2,508,842	-	1,797,163	4,306,005

Cost allocation/recovery

Support costs including governance costs which are not directly attributable to raising funds or charitable activities are allocated to the programmes/services benefiting from them based on staff time and department headcount.

Currently there are no cost recovery on restricted funds by OSUK; costs are monitored and covered by general unrestricted funds.

4. STAFF NUMBER AND COSTS

	2024 (£)	2023 (£)
Staff Salaries	1,194,838	1,038,191
Employer's NIC	126,101	113,031
Employer's Pension Contribution	67,358	59,191
	1,388,297	1,210,413
Staff Recruitment	41,833	55,243
Training and Development	6,126	5,711
Total	47,959	60,954

Three employees received payment above £60K.

Trustees and key management personnel

During the year trustees expenses were £349 (2023:£192). £212 (2023: £1,125) was paid respect of trustees liability insurance as permitted by the Charity’s Memorandum & Association. Key management personnel (SMT) as listed on page 37, received remuneration £255K (2023: £333K)

Total average number of staff on a full-time basis employed in the year was:

	2024	2023
	31	24
Employees Earning:		
£60K - £70K	1	2
£70K - £80K	-	-
£80K - £90K	1	1
£90K - £100K	1	-
£100K - £110K	-	1
The Employer’s pension contribution in respect of the above amounted £13.3K (2023:18.1K).		

5. NET INCOME FOR THE YEAR IS STATED AFTER CHARGING

	2024 (£)	2023 (£)
Auditor’s Remuneration in Respect of Current Year	11,350	19,821
Non-audit Services	16,381	14,520
Depreciation of Tangible Assets	18,348	12,296

6. TANGIBLE FIXED ASSETS (Office Equipment and Furniture & Fixtures)

	Office Equipment (£)	Furniture & Fittings (£)	Total 2024 (£)
Cost at 01 July 2023	78,351	14,752	93,103
Additions	22,708	-	22,708
Disposals	(22,647)	(544)	(23,191)
Cost at 30 June 2024	78,412	14,208	92,620
Depreciation at 01 July 2023	60,482	14,752	75,234
Depreciation Charge for the year	18,348	-	18,348
Depreciation on disposals	(20,056)	(394)	(20,450)
Depreciation at 30 June 2024	56,182	14,358	73,132
Net Book Values:			
30-Jun-23	17,869	-	17,869
30-Jun-24	19,638	-150	19,488

7. LISTED INVESTMENTS

	2024 (£)	2023 (£)
Donated Shares / Investment Assets	-	-
Disposal/Sales Proceeds	-	-
Realised Gains	-	-
Unrealised Loss	-	-
Total Investment at 30th June	-	-

8. DEBTORS

	2024 (£)	2023 (£)
HMRC - Gift Aid Reclaims	46,657	42,193
Prepayments	127,008	192,883
Receivables	73,870	59,090
Lease Deposit	25,000	25,000
Due from Operations Smile Inc/Partners	155,762	3,293
Other Debtors	205,252	281,567
	633,549	604,026

All debtors are financial instruments measured at present value.

9. CREDITORS

	2024 (£)	2023 (£)
Trade Creditors	258,900	322,514
Due to Operation Smile Inc	-	10,388
HMRC - Tax and NIC Due	36,970	35,056
Deferred Income	1,500	10,000
Accrued Expenses	51,532	37,875
Other Creditors	-	4,106
	348,902	419,939

All creditors, excluding accruals, are financial instruments measured at present value.

Deferred Income

Deferred income comprises donations received in advance of community events taking place in the financial year FY23/24.

	2024 (£)	2023 (£)
Balance as of 1st July	10,000	26,794
Amount Released to Income Earned from Charitable Activities	(10,000)	(26,794)
Amount Received and Deferred after One Year	-	-
Amount received and deferred in the year	1,500	10,000
Balance as of 30th June	1,500	10,000

10. CREDITORS

	2024 (£)	2023(£)
Amounts Falling Due After One Year	-	-

11. STATEMENT OF FUNDS

	Balance at 1st July 2023 (£)	Income (£)	Expenditure (£)	Balance at 30th June 2024 (£)	Balance at 1st July 2022 (£)	Income (£)	Expenditure (£)	Balance at 30th June 2023 (£)
General Funds	3,375,454	6,094,227	(6,793,242)	2,706,441	3,645,960	5,504,010	(5,774,516)	3,375,454
Restricted Funds	31,841	1,045,634	-1,044,433	33,041	109,155	1,964,286	(2,041,600)	31,841
	3,407,295	7,139,862	(7,807,675)	2,739,482	3,755,115	7,468,295	(7,816,116)	3,407,295

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General / Unrestricted Funds (£)	Restricted Funds (£)	2024 Total (£)	General / Unrestricted Funds (£)	Restricted Funds (£)	2023 Total (£)
Fixed Asset & Investment	22,229	-	22,229	17,869	-	17,869
Current Assets	3,033,113	33,041	3,066,155	3,777,525	31,841	3,809,366
Current Liabilities	(348,902)	-	(348,902)	(409,940)	-	(409,940)
Deferred Income	-	-	-	(10,000)	-	(10,000)
At 30th June	2,706,441	33,041	2,739,482	3,375,454	31,841	3,407,295

Restricted Funds by Region

	Balance at 1st July 2023 (£)	Income (£)	Expenditure (£)	Balance at 30th June 2024 (£)	Balance at 1st July 2022 (£)	Income (£)	Expenditure (£)	Balance at 30th June 2023 (£)
Africa	31,841	617,766	(617,766)	31,841	42,573	1,527,474	(1,538,205)	31,841
South / Central America	-	1,200	-	1,200	8,559	1,200	9,759	-
Asia	-	-	-	-	58,023	10,001	68, 024	-
Europe	-	-	-	-	-	-	-	-
OSI Global Surgery	-	142,669	(142,669)	-	-	181,707	(181,707)	-
Other	-	283,998	(283,998)	-	-	243,904	(243,904)	-
	31,841	1,045,634	-1,044,433	33,041	109,155	1,964,286	(2,041, 600)	31,841

13. OPERATING LEASES

The company renewed its lease for its office premises from 21 August 2024 for a lease term of 1 year.

Amounts payable to end of lease:	2024 (£)	2023 (£)
Within 1 Year	51,000	60,000
Between 2 - 5 Years	7,126	8,548
	58,126	68,548

14. RELATED PARTIES

At Balance Sheet date OSUK had a liability of £9.7k (2023:£9k) to Operation Smile South Africa in respect of funding for programmes . OSI and other partners had a liability in OSUK 2024: £155k (2023: £3k) for miscellaneous receipts.

15. CAPITAL COMMITMENTS

OSUK had no capital commitments at the end of 30 June 2024; (2023:NIL).

16. COMPANY LIMITED BY GUARANTEE

OSUK is a company limited by guarantee and has no share capital. By virtue of Section 30 of Companies Act 1958 (revised 2006) under which the company is incorporated, the company is not required to use the word ‘Limited’ in its name.

In the event of winding up, the members are liable to contribute towards any deficiency up to a maximum value of £1 each. At 30 June there were eight (2023: Five) registered members.

PHOTO CREDITS

We work with an incredible group of visual artists who connect our global audiences to the heart of each story we tell.

Their approach to portraying the beauty and dignity of patients, the passion of volunteers and supporters, and the orchestration of our medical programmes allows us to experience an indelible memory in the moment that the photo is captured, no matter where we are in the world.

Marc Ascher
Henry Cuicas
Manuela Emmer
Jörgen Hildebrandt
Zute Lightfoot
Erin Lubin
Rohanna Mertens
Margherita Mirabella
Will Moffit
Lorenzo Monacelli
Mariam Moummade
Henitsoa Rafalia
Carlos Rueda
Jasmin Shah
Peter Stuckings
Camilo Zapata



Mouad, Morocco