OPERATION HERNIA

Delivering Medical Missions Since 2005

REGISTERED CHARITY 1138936 COMPANY 07414038 (www.operationhernia.org.uk)

Patron The Lord Ribeiro Kt, CBE FRCS

OPERATION HERNIA

Company limited by Guarantee.

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR TO

31 DECEMBER 2025

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DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

1. INTRODUCTION

The Directors, who are also the trustees of the charity, have pleasure in presenting their report and the financial statements of Operation Hernia (OH) for the year to December 31, 2025. This serves as the trustees' report required by The Charities SORP as well as the directors' report that is required to comply with the Companies Act.

2. ADMINISTRATIVE INFORMATION

2.1 Legal status

The official name of the Company is Operation Hernia. The registered address is 58 Hermitage Road, Plymouth PL3 4RY.

The Company was incorporated on October 20, 2010, under the registration number 07414038 and obtained charitable status on November 11, 2010, under charity registration number 1138936. It is governed by its Articles of Association and is subject to the provisions of the Charities Act, 2011. The Company currently has six members who agree to contribute £10 in the event of winding up. Its accounts have been prepared in accordance with regulations made under that Act and the Statement of Recommended Practice Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with The Financial Reporting Standard applicable to in the UK and Republic of Ireland (FRS102).

The company has a website **www.operationhernia.org.uk** where further information can be obtained about its work.

2.2 The Directors

The Directors who served the Charity during the period covered by this report are listed below.

Table 1: Operation Hernia Directors

	NAME	ROLE
1	Mr F.C. Oppong	Chairman
2	Mr Arun Ariyarathenam	Risk Manager
3	Prof. Jacob Akoh	Vice Chairman
4	Mr Bassem Amr	Charity Commission and Company House Officer
5	Mrs Della Ball	Recording Secretary
6	Mr Shina Fawole	Shorland Hosking Fellowship Coordinator
7	Mr Hedley Hunter	Treasurer

Retirement

Mr Amr Bassem retired on May 14, 2026

2.3 Advisors

Those acting on behalf of the Company are:

Current bankers:

Nat West Bank plc
12-16 Old Town Street
Plymouth PL1 1DG

Absa Bank Ghana Ltd
Takoradi High Street,
Takoradi
Ghana

Independent Examiner: Mr. Kevin Winterburn, Vernon House, 40 New North Road, Huddersfield, West Yorkshire , HD1 5LS

3. STRUCTURE, GOVERNANCE AND MANAGEMENT

3.1. Organisational structure

The Company is administered by the Board of Directors. The board currently comprises the Chairman and six members.

The Company's Officers, who are drawn from the Board of Directors, are the Chairman, Treasurer (currently vacant) and Recording Secretary

Two different directors advise on Company House responsibilities, Risk Management and Charity Commission responsibilities.

3.2. Remuneration

The Directors do not receive any remuneration. Legitimate expenses incurred whilst serving the charity are reimbursed.

3.3. Risk Management Policy

Under the terms of the risk management policy discussed by the Directors, the strategic operational and financial risks to which the Company is exposed are evaluated on a continuing basis and appropriate systems have been put in place to mitigate any major risks which are identified. The Directors are satisfied that this

policy is sufficient to identify those risks on a timely basis and to ensure that appropriate action is taken to keep perceived risks to an acceptable level.

3.4. Director (Trustee) Induction and Training

The Directors are aware of the importance of ensuring that they properly appreciate their responsibilities as charity trustees. They also understand the need for the Board to reflect on the various skills needed for the Company to act properly and efficiently. No new Directors were trained in 2024.

4. OBJECTS AND ACTIVITIES OF THE COMPANY

The objects of the Company are set out in its Articles of Association. These are the relief of sickness and the protection and preservation of the health of persons of limited means residing in low resource countries affected by groin and abdominal wall hernias. This relief is provided in particular but not exclusively, through the provision of financial assistance, surgical operations, surgical equipment, surgical facilities, practical advice and education and the teaching of hernia surgery to practitioners treating such persons.

In practical terms Operation Hernia provides:

- Surgeons who carry out operations to correct abdominal wall and specifically groin hernias.
- Training for local surgeons at the hospitals where Operation Hernia operates.
- Surgical equipment and supplies to carry out its work.
- In Rwanda Operation Hernia surgeons carry out operations in other surgical specialties, in line with our stated objectives.

5. PUBLIC BENEFIT

The Company fulfils its obligation to enjoy charitable status by delivering the following benefits to the communities where it works: (i) the relief of poverty by returning hernia sufferers to work and productivity and the care of their families, (ii) the advancement of education of surgeons working in the hospitals where it operates and (iii) the advancement of the health of hernia sufferers. This enables not only a considerable improvement in quality of life but also enables patients to regain their economic self-sufficiency. This is a demonstration by directors of due regard to the guidance provided by The Charity Commission.

As well as this direct benefit, the Company's activities enable surgeons to gain valuable experience operating in a very different environment from the one to which they are accustomed. The challenges this creates help them to develop their

skills and to further their clinical expertise to the benefit of their patients in their ongoing medical careers.

Patients with hernias who are likely to benefit from the work of Operation Hernia are informed through a local Hernia Awareness Campaign delivered by available media and by word of mouth. They are invited for an examination by local doctors and nurses to confirm the diagnosis. The patients are screened and prepared for surgery. The visiting teams review the patients on the day before operating on them.

6. 2025 ACTIVITY REPORT

A. Missions Highlights

1. Fewer Missions

Operation Hernia conducted fewer missions in 2025 than in 2023 and 2024. This decline was driven mainly by a reduction in missions to Ghana while issues relating to the payment of medical registration fees remained unresolved.

2. Training Courses

Operation Hernia expanded its training programme in 2025 through three key initiatives:

- A successful second Train the Trainer (TTT) course in Uganda.
- A second TTT course in Rwanda, scheduled for September 2026.
- The first Residents' Training Course at Ho Teaching Hospital (HTH), held in November 2025.

The HTH mission was delivered in collaboration with Global Hernia Relief, an international hernia charity based in the Netherlands.

3. Infrastructure Support

Operation Hernia funded the construction of an essential covered walkway at Bole Hospital in Ghana.

B. 2025 Mission Statistics

33 Operation Hernia volunteers delivered 427 operations in 2025. The numbers were fewer than in 2024 or 2025. This was due to the reduced numbers of missions to Ghana.

Table 2: 2025 Operation Hernia Mission Statistics

	ITEM	NUMBERS IN 2025	NUMBER IN 2024	NUMBERS IN 2023
1	**Teams**	**7**	**23**	19
2	**Missions**	**5**	**11**	13

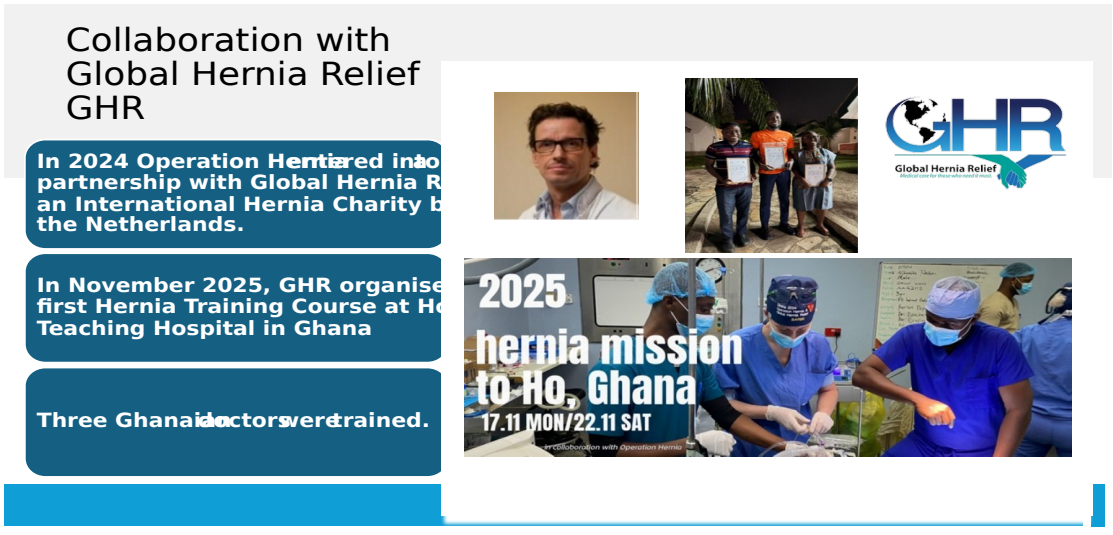
3	**Operations**	**427**	**928**	1034
4	**Hospitals**	**9**	**18**	14
5	**Countries Visited**	**3**	**5**	3
6	**Local Doctors Trained**	**22**	**33**	34
7	**Volunteers**	**33**	**67**	59

Table 3: Distribution of Hospitals in 2025

COUNTRY	NUMBER OF HOSPITALS IN 2025	NUMBER OF HOSPITALS 2024	NUMBER OF HOSPITALS 2023
Ghana:	**3**	**8**	**8**
Rwanda:	**5**	**8**	**5**
Uganda:	**0**	**1**	**1**
Nigeria	**1**	**1**	**0**
TOTAL	**9**	**18**	**14**

C. New Collaboration with Global Hernia Relief (GHR)

New Operation Hernia Training Centre in Ghana: Ho Teaching Hospital



D. 2025: Second Hernia Training Course in Nigeria: Sagamu



2025 OPERATION HERNIA TRAINING MISSION TO OLABISI ONABANJO UNIVERSITY TEACHING HOSPITAL, SAGAMU, NIGERIA (OOUTH)

- The Hospital at Sagamu became a new Operation Hernia Centre in Septemb 2024
- The second visit was in M 2025
- The 2026 Training Course will be held in October 20

E. Construction of Walkway at Bole Hospital in Ghana

In 2025, an important pro funded by Operation Herr was completed.

A vital covered walkway v constructed to link the Maternity Unit and the Children's ward.

Medtronic EU, funded the project through Operatior Hernia





7. HERNIA HERO PROJECT: COLLABORATION WITH MEDTRONIC AND EUROPEAN HERNIA SOCIETY (EHS)

The Hernia Hero Project is a collaboration between Medtronic, a medical company and the European Hernia Society to raise funds to support two hernia charities affiliated to the EHS (Operation Herna and Hernia International). Operation Hernia benefitted from donation from the programme, as detailed in the financial report.

A new programme, **EHS Hernia Charity Initiative (EHCI)** will replace the Hernia Hero programme in 2026. The new programme will be formally launched at the 2027 EHS annual conference in Belgium. Details of the new programme will be provided in the 2026 annual report.

8. TRAINING OF LOCAL DOCTORS

Rwanda:



Uganda

Operation Hernia / College of Surgeons of Eastern, Central and Southern Africa (COSECSA)

The hernia training course in Uganda is a collaboration between Operation Hernia and the College of Surgeons of Eastern, Central and Southern Africa (COSECSA). The 2025 training course was carried out successfully in February 2025. Nine COSECSA Residents were trained by a team of Uganda and UK surgeons, led by Prof Jacob Akoh

Ghana

A training course scheduled for July 2025, to be held for doctors in the Savannah Region of Ghana was cancelled by the Regional Medical Director, because of security issues. The mission has been rescheduled for 2027.

9. TRAINING OF UK TRAINEES: SHORLAND HOSKING FELLOWSHIP

No Shorland Hosking Fellow was selected for training in 2025. This was because the Ghana mission that would have delivered the training was cancelled due to ongoing issues with payment of fees for medical Registration in Ghana.

10. PUBLICATIONS

Table 4: Publications

	Publication	Journal
1	Lorenz R, Hubert L, Paasch C, Conze J, Oppong C, Akoh JA, Sedgwick DM, Nsabimana V, Mantke R. Structured hernia surgery training program for general practitioners in	Hernia. 2025 Jan 23;29(1):73

	Rwanda - feasibility and evaluation.	
2	Shitu H, Mubezi I, Akoh JA. Giant spigelian hernia in an elderly woman: a case report.	Ann Med Surg (Lond). 2025 Feb
3	Competency Assessment in Training in African Countries. J. Akoh	J Abdom Wall Surg 2025 Aug 29:4:14060

11. INVITATIONS TO OPERATION HERNIA IN 2025

Table 5: Invitations

Date	Host	Topic
September 12	Southwest Hernia Symposium	Operation Hernia Surgery – Chris Oppong

12. FINANCIAL REVIEW

Details of the financial review are detailed in the financial statement

13. RESERVES POLICY

It is the policy of the Directors to maintain: -

- Unrestricted funds, which are free reserves, at a level sufficient to provide services and equipment in compliance with their objects for a period of at least 12 months and
- Restricted funds in accordance with the wishes of the donors of such amounts to provide specialised equipment as required for all future charitable needs.

14. GIFTS IN KIND

1 Gifts from volunteers: Global Missions January -December 2025

Our volunteers are our most valuable "resource." They volunteered a total estimated gift in kind of **£40,440** in 2025. The cost was, as in 2024, estimated from known expenditure and cost of flights as on the websites of airlines.

Table 6: Volunteers Gift in Kind

Operation Hernia Missions January to December 2025

DATE (Month)	TEAM COMPOSITI	HOSPITA	COUNTRY OF	TRAVEL COST	TOTAL TRAVEL

		ON	L	ORIGIN of TEAM	PER HEAD	COST
1	April	3 Hernia Team	Sagamu, Nigeria	UK	950	2,850
2	January	13 Hernia Team	Bole and Axim, Ghana	Holland	950	12,350
3	November	12 Hernia Team	Ho Teaching Hospital, Ghana	Holland	950	11,400
4	September	5 Hernia Training Team	Rwanda	UK	760	3,800
5	September	3 ENT Team	Rwanda	UK / Germany	760	2,280
6	September	6 Gynae Team	Rwanda	UK	760	4,560
7	December	2	Botswana	New Zealand	1600	3200
	TOTAL	**41**				**£40,440**

2. Donations in Kind from Companies

Operation Hernia is grateful to the various companies that donated new and refurbished equipment to support our missions. The cost of the equipment was either provided by the companies or estimated from the internet prices of equivalent products.

Table 7: Donations of Equipment from Companies

COMPANY	ITEM	PRICE / ESTIMATED COST £
Steris	Surgical Instruments (Refurbished)	£800.00
Medtronic	Mesh (New)	£400
Lindley S	Diathermy Machine	£300

	(Refurbished)	
TOTAL		**£15,000**

15. INDEMNITY FOR SELECTED OPERATION HERNIA VOLUNTEERS

Until May 2023 when the last Operation Hernia medical indemnity expired, Operation Hernia offered medical indemnity to retired surgeons who do not have medical indemnity. This facility has been withdrawn because of the unaffordability of 2025premiums.

15. FUNDRAISING

The Hernia Hero project continues to be the main fundraising activity supporting Operation Hernia. In 2025, however, Operation Hernia also benefited from donations from other sources.

Table 8: Donations

Date	Organisation	Amount	Ringfencing
Sept 4, 2025	Covidien	£5920.37	No
Jan 10, 2025	Global Hernia Relief	£950.00	No
Jun 18, 2025	Ass. of Surgeons in Primary Care	£250.00	No
April 3, 2025	Steve and Rachel Carey	£615.00	No
Sept 11, 2025	Rosie Simpson	£5.00	

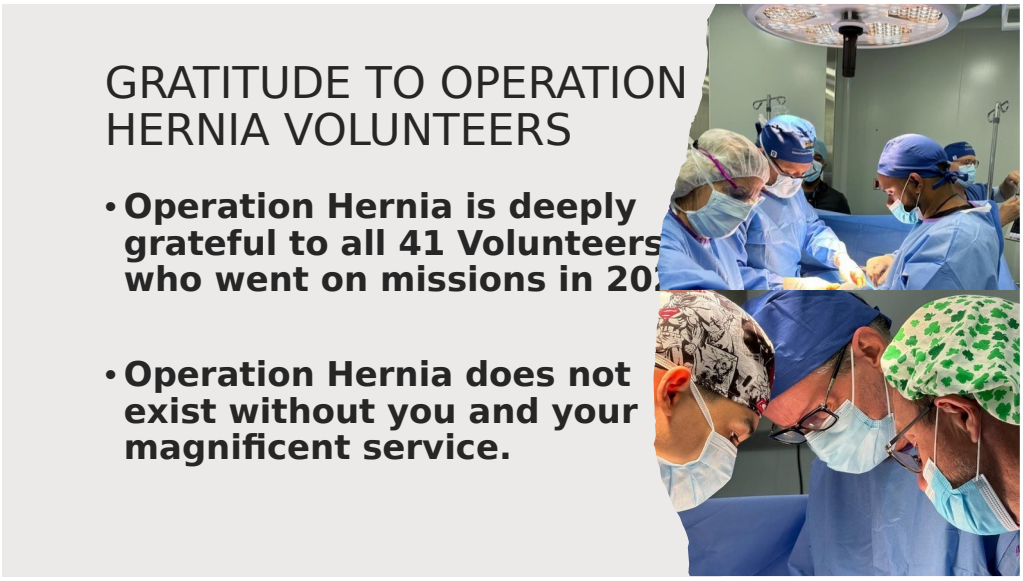
16. PAYMENT OF FEES IN GHANA FOR TEMPORARY MEDICAL REGISTRATION

After extensive efforts to resolve this longstanding issue, the Board has agreed on the following guidance for Operation Hernia's volunteer surgeons:

1. Operation Hernia will maintain its policy of not paying temporary medical registration fees. As a result, missions to Ghana may be suspended.

2. Volunteer surgeons who wish to continue participating in missions to Ghana are advised to apply for permanent registration with the Ghana Medical Council at the discounted rate secured for Operation Hernia.
3. Surgeons who obtain permanent registration will need to renew it annually by paying the applicable subscription fee.

17: GRATITUDE TO VOLUNTEERS



18. GRATITUDE TO GHANA MANAGEMENT COMMITTEE

The Board of Operation Hernia is very grateful to Mr Eddie Prah and Dr Bernard Boateng Duah for all the work they do behind the scenes to ensure the success of missions in the Western Region of Ghana.

19. REVIEW OF 2024 PLANS

Table 9: Review of 2024 Plans

	PLANS	COMMENT
1	Appointment of a new Treasurer	A Treasurer has been appointed at the July 15, 2026 Board Meeting
2	Appointment of an Administrator	An Administrator was appointed at the May 14, 2026 Board Meeting. Unfortunately, due to a family tragedy she has resigned. The search has begun for a replacement.
3	To continue to provide affordable treatment of	These missions have continued.

	hernias in low resource countries.	
4	To continue with Training Programmes in Africa	Training missions were organised in Uganda and Rwanda 2025
5	To continue collaboration with Rwanda Legacy of Hope (RLOH) in Rwanda	Collaboration has continued.
6	Fund Raising	Renewal of Operation Hernia JustGiving page is a positive step in this direction. Operation Hernia now has a Board Member responsible for Fund Raising.

20. LONGER TERM PLANS

Table 10: Future

	PLANS	COMMENT
1	Appointment of an Administrator	This continues to be a critical requirement
2	Operation Hernia Mission to the Philippines	The First mission will be organised in April/ May 2027
3	Training Mission in Burundi	This will be organised in 2027 after the first mission in September 2026

21. ACKNOWLEDGEMENT

Operation Hernia owes a debt of gratitude to several individuals and organizations who supported the activities of the charity in 2024 as they did in previous years: -

a. ***Patron Lord Bernard Ribeiro***
b. ***Director General of Ghana Health Service***
c. ***Medtronic and its subsidiary Covidien AG***
d. ***The European Hernia Society***
e. ***University Hospitals Plymouth***
f. ***Richard Bray our independent scrutineer for advice and for meticulous scrutiny of Operation Hernia accounts***
g. ***All Operation Hernia Board Members and Ghana Operation Hernia Committee members***

22. STATEMENT OF DIRECTORS' RESPONSIBILITY

Company law and the law applicable to charities in England and Wales require the Directors to prepare financial statements for each financial year which give a true

and fair view of the state of affairs of the Company at the year end and of the financial activities for the year ended on that date.

In preparing those financial statements the Directors are required to select appropriate accounting policies and to apply them on a consistent basis and observe the methods and principles of the Charities SORP, making judgements and estimates that are reasonable and prudent. They must also prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Company will continue in business.

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

Approved by the Directors on September....., 2026 and signed on their behalf by

F.C. Oppong FRCS **Chairman**	

OPERATION HERNIA

Company limited by guarantee

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds	Restricted funds	Total 2025	Unrestricted funds	Restricted funds	Total 2024
		GBP	*GBP*	*GBP*	*GBP*	*GBP*	*GBP*
Income from:							
Donations - Volunteers and equipment	2	21,340.85	41,940.00	63,280.85	31,662.00	78,156.00	109,818.00
Other donations and legacies	2	-	-	-	1,295.00	-	1,295.00
Investment and other income	2	2,656.68	-	2,656.68	-	-	-
Total income	2	**23,997.53**	**41,940.00**	**65,937.53**	**32,957.00**	**78,156.00**	**111,113.00**
Expenditure on:							
Charitable activities	3	11,726.98	43,717.65	55,444.63	14,117.00	85,135.00	99,252.00
Support costs	4	3,484.53	-	3,484.53	341.00	-	341.00
Governance costs	5	386.00	-	386.00	2,613.00	725.00	3,338.00
Total resources expended		**15,597.51**	**43,717.65**	**59,315.16**	**17,071.00**	**85,860.00**	**102,931.00**
Net income / (expenditure)		8,400.02	(1,777.65)	6,622.37	15,886.00	(7,704.00)	8,182.00
Reconciliation of Funds:							
Net result for the year		8,400.02	(1,777.65)	6,622.37	15,886.00	(7,704.00)	8,182.00
Funds brought forward	10	42,293.64	27,089.00		26,408.00	34,793.00	
Total funds carried forward	10	**50,693.66**	**25,311.35**	**76,005.01**	**42,294.00**	**27,089.00**	**69,383.00**

The statement of financial activities includes all gains and losses recognised in the year. There are no other recognised gains and losses.

All incoming resources and resources expended derive from continuing activities.

The notes to accounts form an integral part of these accounts.

OPERATION HERNIA

Company limited by guarantee

BALANCE SHEET AT 31 DECEMBER 2025

	Notes	2025 GBP	2024 GBP
CURRENT ASSETS			
Stock	6	-	-
Debtors	7	-	-
Prepayments	7	584.83	776.00
Cash at bank	8	75,420.18	68,607.00
Total current assets		**76,005.01**	**69,383.00**
LIABILITIES			
Creditors: amounts falling due within one year	9	-	-
Net current assets		**76,005.01**	**69,383.00**
TOTAL ASSETS		**76,005.01**	**69,383.00**
THE FUNDS OF THE CHARITABLE COMPANY			
Unrestricted funds	10/11	50,693.66	42,294.00
Restricted funds	10/11	25,311.35	27,089.00
TOTAL CHARITABLE FUNDS		**76,005.01**	**69,383.00**

The notes to accounts form an integral part of these accounts.

For the year ended 31 December 2025 the Company was entitled to exemption under section 477 of the Companies Act relating to small companies. No members have required the Company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The Directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

Signed on behalf of the Directors by



F.C. Oppong

Chairman of the Board of Directors
of Operation Hernia
2025

OPERATION HERNIA

Company limited by guarantee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies and significant estimates

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

a) Basis of preparation of the accounts

The financial statements of the charitable company have been prepared under the historic cost convention and in accordance with the Charities SORP (FRS102) (second edition - October 2019), applicable Accounting Standards, the Financial Reporting Standard 102 (FRS 102), and the Companies Act 2006.

b) Income

Income is accounted for when the charity has entitlement to the funds, certainty of receipt and the amount is measurable. Gift Aid is recognised once a claim has been prepared and submitted to HMRC Charities.

c) Gifts in kind

Gifts in kind are included in income when the benefit to the charity is reasonably quantifiable and measurable. When gifts in kind are recognised an equivalent amount is included as resources expended under the appropriate category of the Statement of Financial Activities.

d) Fund accounting

Unrestricted funds are available to use to further any purposes of the charity. Restricted funds are donated for particular areas of work or specific projects undertaken.

e) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party. Expenditure is recognised in the period to which it relates. Expenses paid that will be benefited from in a future period are treated as prepayments.

f) Cash Flow Statement

The charity has taken advantage of the exemption conferred by FRS 102, which enables it to not present a cash flow statement.

g) Stock is measured at cost.

h) Significant estimates

The trustees consider that the key estimate used in preparing the financial statements is the computation of the value attributable to gifts in kind, comprising costs borne by our volunteers on missions for travel and accommodation. 5 missions took place in 2025 and 11 missions took place in 2024.

2 Voluntary income

	2025	2024
	GBP	*GBP*
Voluntary income is made up of the following:		
Gifts in kind		
Volunteer expenses	40,440.00	64,848.00
Equipment and consumables	1,500.00	6,343.00
Total gifts in kind	**41,940.00**	**71,191.00**
Donations for refurbishment at Bole Hospital	-	6,594.00
Donations for Nurse training	-	371.00
Interest arising on restricted fund	-	-
Total restricted funds	**41,940.00**	**78,156.00**
Unrestricted funds		
Donations:		
STICHTING Global Hernia Relief - remaining funds	980.54	
L Lucas (standing order, 12 payments)	120.00	110.00
Vanguard Business - Carey donation	615.72	
Association ASPC	250.00	
Cash & deposit machine	13,164.82	
Covidien AG	5,920.37	28,000.00
OPPONG FC (mobile transfer)	21.00	200.00
Simson RML - Rosie donation	5.00	

FC & KT Oppong - donation	20.00	
JustGiving 4781501	195.90	
JustGiving 4787787	47.50	
Della Ball / Ruth Smith / Sam Andrews / Pauline Powell Efford / B Geor		3,352.00
Total	**21,340.85**	**31,662.00**
Other donations and legacies	-	-
Other income		
Refund of overpaid invoice 42737	200.03	
Citibank / AIG Travel EMEA - insurance reimbursement	620.65	
Inward STG payment (NatWest)	1,836.00	
Profit on FX / flight insurance compensation / imprest refund / interest		939.00
	2,656.68	**939.00**
Total unrestricted funds	**23,997.53**	**32,601.00**
Total income	**65,937.53**	**110,757.00**

3 Analysis of expenditure on charitable activities

	2025	2024
Direct project expenses - Restricted funds		
Travel and living expenses (gifts in kind)	40,440.00	64,848.00
Donations of services, medical equipment and supplies	1,500.00	6,343.00
Total gifts in kind	**41,940.00**	**71,191.00**
Restricted - Charitable Activities (cash)		
Kate Heathcote - Rwanda MPX Oct 24	620.65	
Osee Ntavuka - Sept 2025 flight	650.00	
Osee Ntavuka - gowns, Gahini Hospital	310.00	
Axim Hospital - Western Surgical (restricted portion)	197.00	
Chris Oppong imprest / Ntavuka travel & hotel / Bernard Boateng refun		13,944.00
	1,777.65	**13,944.00**
Charitable activities - Restricted funds	**43,717.65**	**85,135.00**
Charitable activities - Unrestricted funds		
David Robinson / Shorjandhosking	1,017.92	
FC & KT Oppong - refund D machine	4,950.00	
Jay Nath - Operation Hernia	445.70	
Axim Hospital - Western Surgical (unrestricted portion)	1,662.50	
UHPN - invoice 961306 (drugs)	1,740.74	
Wisam Selbi - Operation Hernia	521.00	
Jason Melville - Oct 23 (mesh)	475.00	
Steris - O/Hernia 23092025	759.12	
Jason Melville - Nov 14 2025 (mesh)	475.00	
FC & KT Oppong - imprest ref Feb 24 (unused mission fl	(320.00)	
Chris Oppong excess baggage / Steris parts / UHPN NHS / Della Ball / A		14,117.00
Total Unrestricted funds	**11,726.98**	**14,117.00**
Total charitable activities	**55,444.63**	**99,252.00**

4 Support costs

	2025	2024
Unrestricted funds		
G H Hunter - expenses claim	146.30	
AJG Insurance - Operation Hernia (cash paid)	2,223.56	
Jason Melville - invoice 1308 (mesh)	210.00	
Jason Melville - invoice 00079	315.00	
Jason Melville - invoice 00079	300.00	
Ghana admin - F K Oppong	133.50	
2 volunteers registration Ghana / Hunter claim ink / Felix Oppong admir		2,613.00
	3,328.36	**2,613.00**
Add: 2024 year-end insurance prepayment now expens	741.00	
Less: 2025 AJG insurance prepayment carried to 2026 (	(584.83)	
Total unrestricted support costs	**3,484.53**	**2,613.00**
Restricted funds		
None (2024: Registration fees x2 - Ghana)	-	725.00
Total support costs	**3,484.53**	**3,338.00**

5 Governance costs

	2025	2024
Unrestricted funds		
Admin fees Jan - F K Oppong	90.00	
April stipend - F K Oppong	130.50	
F K Oppong (Aug)	130.50	
Zoom meeting costs / Bank charges / Companies House postage (2024 c		341.00
	351.00	**341.00**
Add: 2024 year-end Zoom prepayment now expensed (I	35.00	

Total governance costs	**386.00**	**341.00**

6 Stock

As of 31 December 2025 the charity held no stock. Surgical mesh purchased during the year was used within charitable activities and expensed in full, per confirmation.

7 Debtors

	2025	2024
Prepayments:		
AJG Insurance (7 Apr 2025 - 6 Apr 2026 policy; 96/365	584.83	
Zoom bills / Insurance / Travel (2024 only)		776.00
Total	**584.83**	**776.00**

8 Bank balances

	2025	2024
NatWest Bank	23,150.18	16,337.00
Virgin Money	52,270.00	52,270.00
	75,420.18	**68,607.00**

9 Creditors: amounts falling due within one year

The charity had no creditors for the year ended 31 December 2025, per confirmation.

10 Total company funds

Fund	B/f 1 Jan 25	Arising	Utilised	C/f 31 Dec 25
Restricted funds				
Gifts in kind - volunteers costs	-	40,440.00	40,440.00	-
Gifts in kind - donations from companies	-	1,500.00	1,500.00	-
Total value of gifts in kind	**-**	**41,940.00**	**41,940.00**	**-**
Funds for Rwanda/Botswana	23,394.00	-	1,580.65	21,813.35
Hernia Hero campaign	2,695.00	-	-	2,695.00
Recovery Ward project at Bole Hospital	197.00	-	197.00	-
Nurse training	371.00	-	-	371.00
India project	432.00	-	-	432.00
Total restricted funds	**27,089.00**	**41,940.00**	**43,717.65**	**25,311.35**
Unrestricted funds				
General fund	42,293.64	23,997.53	15,597.51	50,693.66
Total company funds	**69,382.64**	**65,937.53**	**59,315.16**	**76,005.01**

Restricted funds arise where specific fundraising has been carried out for a project or where a donor specifies the use of funds. The funds for Rwanda/Botswana were donated by the Herrod Foundation; the balance unspent at the year end is earmarked to finance future work in the region. The Hernia Hero fund is to train doctors in low income countries in hernia surgery. The India project funds were provided to finance a mission by Operation Hernia volunteers in 2019; the unspent balance will be used to provide further surgery and care to hernia patients in India.

11 Analysis of net assets between funds

	General funds	Restricted Fu	Total
Net assets at 31 December 2025			
Bank balances and prepayments	50,693.66	25,311.35	76,005.01
Current liabilities	-	-	-
Total (per Balance Sheet)	**50,693.66**	**25,311.35**	**76,005.01**

12 Trustees and employees

The charity has no employees. The Directors, who are also the trustees of the charity, who served during the year are: Mr F.C. Oppong (Chairman), Mr Arun Ariyarathenam (Risk Manager), Prof. Jacob Akoh (Vice Chairman), Mr Bassem Amr (Charity Commission and Companies House Officer, retired 14 May 2026), Mrs Della Ball (Recording Secretary), Mr Shina Fawole (Shorland Hosking Fellowship Coordinator) and Mr Hedley Hunter (Treasurer). A new Treasurer was appointed at the Board Meeting of 15 July 2026.

In the year ended 31 December 2025 no trustee received remuneration or expense reimbursement from the charity, per confirmation.

As in 2024, it was agreed by the Board that F K Oppong (the younger brother of the Chairman) should be engaged on a contractual basis to carry out administrative functions in Ghana. He received fees totalling GBP 351.00 in 2025 (2024: GBP 360), recorded within Governance costs (Note 5).

13 Corporation taxation

The charity is exempt from income and corporation taxes on income and gains to the extent that they are applied to charitable projects.

These notes form an integral part of the accounts.

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees	Operation Hernia		
On accounts for the year ended	31st December 2025	**Charity no (if any)**	1138936
Set out on pages	1-2		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/12/2025** .

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:		**Date:**	29/09/2026
Name:	Zubair Abbas Siddique		
Relevant professional qualification(s) or body (if any):	CIMA		
Address:	43 ARMLEY GROVE PLACE		

LEEDS, ARMLEY, WEST YORKSHIRE
LS12 1PT

Section B	Disclosure
	Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).
Give here brief details of any items that the examiner wishes to disclose.	