

# Association of Laparoscopic & Robotic Surgeons of Great Britain & Ireland

England & Wales · Charity number 1058455

## Details

---

Other names	ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND, THE ASSOCIATION OF ENDOSCOPIC SURGEONS IN GREAT BRITAIN AND IRELAND
Status	Registered
Legal form	Other
Registered	1996-10-03
Register	<a href="#">View on the Charity Commission register</a>

## Contact

---

Address	Association Of Laparoscopic & ROBOTIC SURGEONS OF GB & I Royal College Of Surgeons England 38-43 Lincoln's Inn Fields London WC2A 3PE
Phone	07388 204455
Email	<a href="mailto:jwilliams@alrsgbi.org">jwilliams@alrsgbi.org</a>
Website	<a href="http://alrsgbi.org">alrsgbi.org</a>

## Activities

---

**Objects:** A) TO ADVANCE PUBLIC EDUCATION AND RESEARCH IN MINIMALLY IVASIVE SURGERY AND THE DISSEMINATION OF THE RESULTS OF SUCH RESEARCH TO THE PUBLIC B) GENERAL CHARITABLE PURPOSES WHERE THE TRUSTEES HAVE DISCRETION AS TO THE CHARITIES SELECTED

**Activities:** Promotion, carrying out and encouragement of medical research in the field of laparoscopic and minimally invasive surgery. Public education to advance laparoscopic surgery, and the holding of an Annual Scientific Meeting.

## Classification

---

- **How:** Makes Grants To Individuals, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Other Defined Groups, The General Public/mankind

## Geography

---

- Throughout England And Wales

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£307,197	£358,683	-	-
2024-04-05	£342,226	£377,016	-	-
2023-04-05	£372,230	£329,240	-	-
2022-04-05	£322,115	£279,113	-	-
2021-04-05	£142,596	£152,921	-	-

## Trustees

---

Name	Role	Appointed
Altaf Awan		2024-02-07
Andrew Day		2023-12-21
Professor Chelliah Selvasekar		2024-11-07
Professor Nader Francis		2024-11-09
Thanjakumar Arulampalam		2019-05-10

**Association of Laparoscopic & Robotic Surgeons of Great Britain & Ireland**

England & Wales - Charity number 1058455

---

# Accounts

---

# The Association of Laparoscopic Surgeons of Great Britain and Ireland

## Annual Report and Financial Statements

For the Year Ended 5 April 2025



SD-0222120-1-6



# **The Association of Laparoscopic Surgeons of Great Britain and Ireland**

## **Contents**

Reference and Administrative Details	1 to 2
Trustees' Report	3 to 5
Statement of Trustees' Responsibilities	6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Cash Flow Statement	10
Notes to the Financial Statements	11 to 17

# The Association of Laparoscopic Surgeons of Great Britain and Ireland

## Reference and Administrative Details

<b>Trustees</b>	A Day Professor T Arulampalam A Awan Professor N Francis Professor C Selvasekar
<b>Charity Registration Number</b>	1058455
<b>Principal Office</b>	The Royal College of Surgeons of England 35-43 Lincoln's Inn Fields London WC2A 3PE
<b>Independent Examiner</b>	Smailes Goldie Limited Regent's Court Princess Street Hull East Yorkshire HU2 8BA

# The Association of Laparoscopic Surgeons of Great Britain and Ireland

## Reference and Administrative Details (continued)

### Council Members

T Arulampalam, President  
C Selvasekar, President Elect  
A Day, Honorary Secretary  
N Francis, Honorary Treasurer  
J Ahmad  
A Awan  
I Bhatti  
M Boal  
H Choudhry  
A Elshaer  
D Gooch  
N Keeling  
J Khan  
A McCanny  
S Mercer  
T Morrison  
T Mroczek  
V Ngo  
A Palepa  
C Parmar  
B Patel  
R Patel  
M Perera  
A Reddy  
S Shaikh  
K Singh  
E Upchurch  
G Whiteley  
M Yiasemidou

# The Association of Laparoscopic Surgeons of Great Britain and Ireland

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 5 April 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019".

The legal and administrative information page forms part of this report.

### **Objectives and activities**

#### ***Objects and aims***

The objectives of the charity are:

- to advance public education and in particular without limiting the generality of the foregoing to raise and maintain the standards of minimally invasive surgery;
- the promotion, carrying out and encouragement of medical research particularly in the discipline of laparoscopy and minimally invasive surgery;
- the dissemination of results of such research to the public;
- such other activities being wholly for charitable purposes as the members shall from time to time in general meeting determine.

The Association of Laparoscopic Surgeons of Great Britain and Ireland (ALSGBI) aims to foster developments in laparoscopic surgery, to provide a structure for training, to promote educational and academic objectives. The ALSGBI also liaises with the Association of Surgeons of Great Britain and Ireland (ASGBI), the surgical Royal Colleges, the Specialist Advisory Committee (SAC) and other surgical and academic bodies.

The trustees have reviewed the outcome and achievements of the charity's objectives and activities for the year to ensure they remain focused on the charitable aims and activities to deliver benefits to the public. They have complied with the duty under Charities Act 2011 to have due regard to public benefit guidance as published by the Charity Commission.

# The Association of Laparoscopic Surgeons of Great Britain and Ireland

## Trustees' Report (continued)

### Achievements and performance

During the year the charity has continued to pursue its stated aims.

The charity has provided funding for surgical training and the attendance of surgical conferences and courses.

Laparoscopic surgery is a modern technique which was rare before 1990. Today, more than 20% of all surgical procedures in the UK are performed laparoscopically. The benefits to the public arise as many people will have a laparoscopic procedure performed on them, and compared to standard surgery, they will experience less post-operative pain, a smaller risk of complications, a shorter hospital stay, a quicker recovery and a much smaller scar. By organising an Annual Scientific Meeting (ASM), and through its other activities, the ALSGBI ensures that scientific knowledge is shared and laparoscopic techniques advanced. There is also an increasing interest in robotic surgery.

### Financial review

During the year income totalling £307,197 (2024: £342,226) was received by the Charity. The reduction in income primarily reflects a reduction in the level of sponsorship by two of the charity's main sponsors. After expenditure of £358,683 (2024: £377,016) there was a deficit of £51,486 (2024: £34,790).

The unrestricted reserves are £577,092 (2024: £626,178) and restricted reserves are £655 (2024: £3,055) at the year end.

The trustees consider that the unrestricted reserves are held in order to ensure the annual scientific meeting continues each year.

Free reserves at the year-end were £577,092 (2024: £625,728).

### Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	A Day
	Professor T Arulampalam
	D Mahon (resigned 7 November 2024)
	A Awan
	S Higgs (resigned 14 October 2024)
	Professor N Francis (appointed 9 November 2024)
	Professor C Selvasekar (appointed 7 November 2024)

# The Association of Laparoscopic Surgeons of Great Britain and Ireland

## Trustees' Report (continued)

### Structure, governance and management

#### *Organisational structure*

The association is an unincorporated charity which is governed by the constitution adopted on 5 September 1996.

Trustees are elected as set out in the constitution.

18 Feb 2026

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:



.....  
Professor N Francis  
Trustee

## The Association of Laparoscopic Surgeons of Great Britain and Ireland

### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its operations.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

18 Feb 2026

Approved by the trustees of the charity on ..... and signed on its behalf by:



.....  
Professor N Francis  
Trustee

## The Association of Laparoscopic Surgeons of Great Britain and Ireland

### Independent Examiner's Report to the trustees of The Association of Laparoscopic Surgeons of Great Britain and Ireland

I report to the trustees on my examination of the accounts of The Association of Laparoscopic Surgeons of Great Britain and Ireland for the year ended 5 April 2025 which are set out on pages 8 to 17.

#### Responsibilities and basis of report

As the charity trustees of The Association of Laparoscopic Surgeons of Great Britain and Ireland 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 The Association of Laparoscopic Surgeons of Great Britain and Ireland'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.

#### Independent examiner's statement

Since The Association of Laparoscopic Surgeons of Great Britain and Ireland's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of The Association of Laparoscopic Surgeons of Great Britain and Ireland as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

✓ Shannon

.....  
Victoria Shannon, FCCA  
the Association of Chartered Certified Accountants

Regent's Court  
Princess Street  
Hull  
East Yorkshire  
HU2 8BA

26 Feb 2026

Date:.....

## The Association of Laparoscopic Surgeons of Great Britain and Ireland

### Statement of Financial Activities for the Year Ended 5 April 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Unrestricted funds £	Restricted funds £	Total 2024 £
<b>Income and Endowments:</b>							
Donations and legacies		440	-	440	1,402	-	1,402
Charitable activities	2	304,014	-	304,014	330,818	7,500	338,318
Investment income	3	<u>2,743</u>	<u>-</u>	<u>2,743</u>	<u>2,506</u>	<u>-</u>	<u>2,506</u>
Total income		307,197	-	307,197	334,726	7,500	342,226
<b>Expenditure:</b>							
Charitable activities	4	<u>(356,283)</u>	<u>(2,400)</u>	<u>(358,683)</u>	<u>(368,133)</u>	<u>(8,883)</u>	<u>(377,016)</u>
Net movement in funds		(49,086)	(2,400)	(51,486)	(33,407)	(1,383)	(34,790)
<b>Reconciliation of funds</b>							
Total funds brought forward		<u>626,178</u>	<u>3,055</u>	<u>629,233</u>	<u>659,585</u>	<u>4,438</u>	<u>664,023</u>
Total funds carried forward	12	<u><u>577,092</u></u>	<u><u>655</u></u>	<u><u>577,747</u></u>	<u><u>626,178</u></u>	<u><u>3,055</u></u>	<u><u>629,233</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 12.

## The Association of Laparoscopic Surgeons of Great Britain and Ireland

**(Registration number: 1058455)  
Balance Sheet as at 5 April 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	8	-	450
<b>Current assets</b>			
Debtors	9	32,014	11,778
Cash at bank and in hand		<u>610,699</u>	<u>668,792</u>
		642,713	680,570
<b>Creditors: Amounts falling due within one year</b>	10	<u>(64,966)</u>	<u>(51,787)</u>
<b>Net current assets</b>		<u>577,747</u>	<u>628,783</u>
<b>Net assets</b>		<u>577,747</u>	<u>629,233</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		655	3,055
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>577,092</u>	<u>626,178</u>
<b>Total funds</b>	12	<u>577,747</u>	<u>629,233</u>

The financial statements on pages 8 to 17 were approved by the trustees, and authorised for issue on .18.Feb.2026. and signed on their behalf by:



.....  
Professor N Francis  
Trustee

**The Association of Laparoscopic Surgeons of Great Britain and Ireland**

**Cash Flow Statement for the Year Ended 5 April 2025**

	Note	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Net cash expenditure		(51,486)	(34,790)
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation		450	900
Investment income	3	<u>(2,743)</u>	<u>(2,506)</u>
		(53,779)	(36,396)
<b>Working capital adjustments</b>			
(Increase) in debtors	9	(20,236)	(6,895)
(Decrease) in creditors	10	17,265	(512)
(Decrease)/increase in deferred income		<u>(4,086)</u>	<u>9,205</u>
Net cash flows from operating activities		(60,836)	(34,598)
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	3	<u>2,743</u>	<u>2,506</u>
Net decrease in cash and cash equivalents		(58,093)	(32,092)
Cash and cash equivalents at 6 April		<u>668,792</u>	<u>700,884</u>
Cash and cash equivalents at 5 April		<u><u>610,699</u></u>	<u><u>668,792</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

# The Association of Laparoscopic Surgeons of Great Britain and Ireland

## Notes to the Financial Statements for the Year Ended 5 April 2025

### 1 Accounting policies

The Association of Laparoscopic Surgeons of Great Britain and Ireland is a charity in England. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are promotion, carrying out and encouragement of medical research in the field of laparoscopic and minimally invasive surgery.

#### Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### Basis of preparation

The Association of Laparoscopic Surgeons of Great Britain and Ireland meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

#### Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### Income and endowments

Income from grants is recognised when the charity has entitlement to the funds and any performance related conditions attached to the grants have been met.

Charitable income is recognised when the charity has entitlement to the funds, it is probable the income will be received and the amount can be measured reliably.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably, this is normally an indication of interest paid or payable by the bank.

Income in relation to events after the year end are deferred until the criteria for income recognition are met.

#### Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Resources expended are allocated on an actual basis according to the nature of the cost. Other costs include the independent examiner's fees and legal and professional fees. All costs relating to the furtherance of the charity's objects are included in charitable activities.

#### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

## The Association of Laparoscopic Surgeons of Great Britain and Ireland

### Notes to the Financial Statements for the Year Ended 5 April 2025 (continued)

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or net of depreciation.

#### Depreciation

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Furniture and equipment	20-33% straight line
Computer equipment	33% straight line
Website and database	33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Fund structure

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### Financial instruments

##### Classification

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

# The Association of Laparoscopic Surgeons of Great Britain and Ireland

## Notes to the Financial Statements for the Year Ended 5 April 2025 (continued)

### *Recognition and measurement*

#### Basic financial assets

Other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

#### Basic financial liabilities

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discount due.

### 2 Income from charitable activities

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Conference fees and sponsorship	212,562	265,286
Receipts from conference dinner	3,485	4,625
Subscriptions	71,467	68,407
Courses	16,500	-
	<u>304,014</u>	<u>338,318</u>

### 3 Investment income

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Interest receivable;		
Interest receivable on bank deposits	<u>2,743</u>	<u>2,506</u>

## The Association of Laparoscopic Surgeons of Great Britain and Ireland

### Notes to the Financial Statements for the Year Ended 5 April 2025 (continued)

#### 4 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £
Administrator's costs	156,094	-	156,094
Meetings, courses and seminars	41,590	-	41,590
Educational scholarships to individuals	770	-	770
Rates	2,315	-	2,315
Insurance	936	-	936
Printing, postage and stationery	13,908	-	13,908
Annual scientific meeting	96,412	-	96,412
Podcasts	-	2,400	2,400
Subscriptions to EAES	17,398	-	17,398
Membership database	1,572	-	1,572
Advertising	261	-	261
Sundry	23	-	23
Bank interest payable	631	-	631
Depreciation	450	-	450
Governance costs	23,923	-	23,923
	<u>356,283</u>	<u>2,400</u>	<u>358,683</u>
	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2024 £</b>
Administrator's costs	170,265	-	170,265
Meetings, courses and seminars	40,527	-	40,527
Educational scholarships to individuals	7,550	7,500	15,050
Rates	2,969	-	2,969
Insurance	1,003	-	1,003
Printing, postage and stationery	13,450	-	13,450
Annual scientific meeting	114,859	-	114,859
Podcasts	-	1,383	1,383
Subscriptions to EAES	7,717	-	7,717
Membership database	1,458	-	1,458
Advertising	600	-	600
Sundry	1,939	-	1,939
Bank interest payable	1,596	-	1,596
Depreciation	900	-	900
Governance costs	3,300	-	3,300
	<u>368,133</u>	<u>8,883</u>	<u>377,016</u>

**The Association of Laparoscopic Surgeons of Great Britain and Ireland**  
**Notes to the Financial Statements for the Year Ended 5 April 2025 (continued)**

**5 Analysis of governance and support costs**

**Governance costs**

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Independent examiner fees		
Examination of the financial statements	1,400	1,350
Other fees paid to examiners	2,350	1,950
Legal fees	20,173	-
	<u>23,923</u>	<u>3,300</u>

**6 Trustees remuneration and expenses**

During the year the charity made the following transactions with trustees:

£4,735 (2024: £11,318) of expenses were reimbursed during the year.

During the year twelve (2024: ten) council members were reimbursed £4,735 for meeting expenses (2024: £11,318). From the above figures three (2024: four) trustees were reimbursed £1,288 for meeting expenses (2024: £7,396).

**7 Staff costs**

The aggregate payroll costs were as follows:

	<b>2025 £</b>	<b>2024 £</b>
<b>Staff costs during the year were:</b>		
Wages and salaries	123,801	136,046
Social security costs	8,287	10,009
Pension costs	24,006	24,210
	<u>156,094</u>	<u>170,265</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	<b>2025 No</b>	<b>2024 No</b>
Administration	<u>3</u>	<u>3</u>

The ALSGBI council, which include the trustees, are considered key management personnel. No council members received any remuneration or received any other benefit from employment in the year (2024: £NIL).

## The Association of Laparoscopic Surgeons of Great Britain and Ireland

### Notes to the Financial Statements for the Year Ended 5 April 2025 (continued)

No employee received emoluments of more than £60,000 during the year

#### 8 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Website and database £	Total £
<b>Cost</b>				
At 6 April 2024	8,223	12,299	52,364	72,886
At 5 April 2025	8,223	12,299	52,364	72,886
<b>Depreciation</b>				
At 6 April 2024	8,223	11,849	52,364	72,436
Charge for the year	-	450	-	450
At 5 April 2025	8,223	12,299	52,364	72,886
<b>Net book value</b>				
At 5 April 2025	-	-	-	-
At 5 April 2024	-	450	-	450

#### 9 Debtors

	2025 £	2024 £
Prepayments and accrued income	32,014	11,778

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

	2025 £	2024 £
Trade creditors	18,780	5,064
Other taxation and social security	6,629	8,466
Other creditors	5,354	608
Accruals	4,056	3,416
Deferred income	30,147	34,233
	<u>64,966</u>	<u>51,787</u>

#### 11 Pension and other schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The contributions payable by the charity charged to the unrestricted fund amounted to £24,006 (2024: £24,210). Contributions totalling £4,931 (2024: NIL) were payable to the fund at the year end and are included in creditors.

**The Association of Laparoscopic Surgeons of Great Britain and Ireland**

**Notes to the Financial Statements for the Year Ended 5 April 2025 (continued)**

**12 Funds**

	<b>Balance at 6 April 2024 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 5 April 2025 £</b>
<b>Unrestricted funds</b>				
General	626,178	307,197	(356,283)	577,092
<b>Restricted funds</b>	<u>3,055</u>	<u>-</u>	<u>(2,400)</u>	<u>655</u>
<b>Total funds</b>	<u>629,233</u>	<u>307,197</u>	<u>(358,683)</u>	<u>577,747</u>
	<b>Balance at 6 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 5 April 2024 £</b>
<b>Unrestricted funds</b>				
General	659,585	334,726	(368,133)	626,178
<b>Restricted funds</b>	<u>4,438</u>	<u>7,500</u>	<u>(8,883)</u>	<u>3,055</u>
<b>Total funds</b>	<u>664,023</u>	<u>342,226</u>	<u>(377,016)</u>	<u>629,233</u>

**13 Analysis of net assets between funds**

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 5 April 2025 £</b>
Current assets	642,058	655	642,713
Current liabilities	<u>(64,966)</u>	<u>-</u>	<u>(64,966)</u>
<b>Total net assets</b>	<u>577,092</u>	<u>655</u>	<u>577,747</u>



---

**Issuer** Smailes Goldie

**Document generated** Thu, 12th Feb 2026 15:43:04 GMT

**Document fingerprint** 16f91efe300ff65b552ec8b3be3d0e4d

---

### Parties involved with this document

Document processed	Party + Fingerprint
Wed, 18th Feb 2026 18:20:55 GMT	Professor Nader Francis - Signer (ddd9dda65a049d556aa6c6599e18f068)
Thu, 19th Feb 2026 7:32:23 GMT	Andrew Pape - Signer (818a96c9085cd593ee6ff3d88c7d4abd)
Thu, 26th Feb 2026 7:56:52 GMT	Victoria Shannon - Signer (1d5463bd9c340d365660591d20ed3286)

### Audit history log

Date	Action
Thu, 12th Feb 2026 15:43:05 GMT	Envelope generated by Patricia Barker (213.249.229.122)
Thu, 12th Feb 2026 15:43:05 GMT	Document generated with fingerprint 16f91efe300ff65b552ec8b3be3d0e4d (213.249.229.122)
Thu, 12th Feb 2026 15:45:55 GMT	Sent the envelope to Professor Nader Francis (n.francis@griffininstitute.org.uk) for signing (213.249.229.122)
Thu, 12th Feb 2026 15:45:58 GMT	Document emailed to n.francis@griffininstitute.org.uk
Thu, 12th Feb 2026 15:46:08 GMT	Professor Nader Francis opened the document email. (85.210.241.2)
Sat, 14th Feb 2026 15:46:04 GMT	Document emailed to n.francis@griffininstitute.org.uk
Sat, 14th Feb 2026 15:46:16 GMT	Professor Nader Francis opened the document email. (85.210.241.8)
Mon, 16th Feb 2026 15:47:11 GMT	Document emailed to n.francis@griffininstitute.org.uk
Mon, 16th Feb 2026 15:47:24 GMT	Professor Nader Francis opened the document email. (172.186.9.0)
Mon, 16th Feb 2026 17:19:38 GMT	Professor Nader Francis opened the document email. (109.176.73.125)
Mon, 16th Feb 2026 17:20:56 GMT	Professor Nader Francis opened the document email. (72.145.83.70)
Mon, 16th Feb 2026 17:24:11 GMT	Professor Nader Francis opened the document email. (109.176.73.126)
Mon, 16th Feb 2026 17:25:30 GMT	Professor Nader Francis opened the document email. (172.186.8.64)
Mon, 16th Feb 2026 17:31:05 GMT	Professor Nader Francis opened the document email. (109.176.73.126)
Mon, 16th Feb 2026 17:31:07 GMT	Professor Nader Francis opened the document email. (109.176.73.126)
Mon, 16th Feb 2026 17:44:41 GMT	Professor Nader Francis opened the document email. (109.176.73.125)
Mon, 16th Feb 2026 17:44:42 GMT	Professor Nader Francis opened the document email. (109.176.73.125)
Mon, 16th Feb 2026 17:52:54 GMT	Professor Nader Francis opened the document email. (62.49.74.31)
Mon, 16th Feb 2026 18:00:23 GMT	Professor Nader Francis opened the document email. (172.226.134.0)

Mon, 16th Feb 2026 19:08:42 GMT	Professor Nader Francis opened the document email. (62.49.74.31)
Mon, 16th Feb 2026 19:08:43 GMT	Professor Nader Francis opened the document email. (62.49.74.31)
Mon, 16th Feb 2026 19:40:51 GMT	Professor Nader Francis opened the document email. (62.49.74.31)
Mon, 16th Feb 2026 20:28:49 GMT	Professor Nader Francis opened the document email. (62.49.74.31)
Mon, 16th Feb 2026 21:21:18 GMT	Professor Nader Francis opened the document email. (62.49.74.31)
Mon, 16th Feb 2026 21:21:26 GMT	Professor Nader Francis opened the document email. (62.49.74.31)
Tue, 17th Feb 2026 0:10:46 GMT	Professor Nader Francis opened the document email. (62.49.74.31)
Tue, 17th Feb 2026 0:10:48 GMT	Professor Nader Francis opened the document email. (62.49.74.31)
Tue, 17th Feb 2026 8:27:24 GMT	Professor Nader Francis opened the document email. (82.4.37.112)
Tue, 17th Feb 2026 8:29:51 GMT	Professor Nader Francis opened the document email. (82.4.37.112)
Tue, 17th Feb 2026 9:07:00 GMT	Professor Nader Francis opened the document email. (95.166.45.130)
Tue, 17th Feb 2026 10:01:28 GMT	Professor Nader Francis opened the document email. (104.28.129.1)
Tue, 17th Feb 2026 16:32:08 GMT	Professor Nader Francis opened the document email. (193.160.245.179)
Tue, 17th Feb 2026 16:36:50 GMT	Professor Nader Francis opened the document email. (146.75.185.38)
Wed, 18th Feb 2026 15:48:04 GMT	Document emailed to n.francis@griffininstitute.org.uk
Wed, 18th Feb 2026 15:48:14 GMT	Professor Nader Francis opened the document email. (172.186.9.0)
Wed, 18th Feb 2026 17:51:44 GMT	Professor Nader Francis opened the document email. (172.226.0.22)
Wed, 18th Feb 2026 18:11:27 GMT	Professor Nader Francis opened the document email. (72.145.76.10)
Wed, 18th Feb 2026 18:19:31 GMT	Professor Nader Francis viewed the envelope (92.40.205.161)
Wed, 18th Feb 2026 18:20:37 GMT	Professor Nader Francis viewed the envelope (172.224.226.52)
Wed, 18th Feb 2026 18:20:55 GMT	Professor Nader Francis signed the envelope (92.40.205.161)
Wed, 18th Feb 2026 18:20:55 GMT	Sent the envelope to Andrew Pape (andrewpape@smaillesgoldie.co.uk) for signing (92.40.205.161)
Wed, 18th Feb 2026 18:20:56 GMT	Document emailed to andrewpape@smaillesgoldie.co.uk
Wed, 18th Feb 2026 18:21:14 GMT	Andrew Pape opened the document email. (72.145.152.95)
Thu, 19th Feb 2026 7:32:16 GMT	Andrew Pape viewed the envelope (213.249.229.122)
Thu, 19th Feb 2026 7:32:23 GMT	Andrew Pape signed the envelope (213.249.229.122)
Thu, 19th Feb 2026 7:32:23 GMT	Sent the envelope to Victoria Shannon (victoriashannon@smaillesgoldie.co.uk) for signing (213.249.229.122)
Thu, 19th Feb 2026 7:32:24 GMT	Document emailed to victoriashannon@smaillesgoldie.co.uk
Thu, 19th Feb 2026 7:32:39 GMT	Victoria Shannon opened the document email. (48.209.223.68)
Thu, 19th Feb 2026 16:01:44 GMT	Victoria Shannon viewed the envelope (213.249.229.122)
Fri, 20th Feb 2026 15:49:03 GMT	Document emailed to victoriashannon@smaillesgoldie.co.uk
Fri, 20th Feb 2026 15:49:19 GMT	Victoria Shannon opened the document email. (72.145.76.10)
Sun, 22nd Feb 2026 15:50:03 GMT	Document emailed to victoriashannon@smaillesgoldie.co.uk
Sun, 22nd Feb 2026 15:50:16 GMT	Victoria Shannon opened the document email. (72.145.83.89)
Mon, 23rd Feb 2026 13:01:11 GMT	Victoria Shannon opened the document email. (82.132.237.177)
Mon, 23rd Feb 2026 13:02:27 GMT	Victoria Shannon opened the document email. (82.132.237.177)
Tue, 24th Feb 2026 15:51:05 GMT	Document emailed to victoriashannon@smaillesgoldie.co.uk
Tue, 24th Feb 2026 15:51:18 GMT	Victoria Shannon opened the document email. (72.145.83.96)

Thu, 26th Feb 2026 7:56:10 GMT Victoria Shannon viewed the envelope (5.198.106.32)

Thu, 26th Feb 2026 7:56:52 GMT Victoria Shannon signed the envelope (5.198.106.32)

Thu, 26th Feb 2026 7:56:52 GMT This envelope has been signed by all parties (5.198.106.32)

Thu, 26th Feb 2026 7:56:52 GMT Signed document confirmation emailed to n.francis@griffininstitute.org.uk (5.198.106.32)

Thu, 26th Feb 2026 7:56:52 GMT Signed document confirmation emailed to andrewpape@smaillesgoldie.co.uk (5.198.106.32)

Thu, 26th Feb 2026 7:56:52 GMT Signed document confirmation emailed to victoriashannon@smaillesgoldie.co.uk (5.198.106.32)

Thu, 26th Feb 2026 7:56:52 GMT Signed document confirmation emails have been sent to all parties.  
Document URL:  
<https://api.signable.app/shareable/envelope?t=38f5242c-3107-4361-951d-b8254affa6cc> (5.198.106.32)

**Association of Laparoscopic & Robotic Surgeons of Great Britain & Ireland**

England & Wales - Charity number 1058455

---

# Accounts

---

# The Association of Laparoscopic Surgeons of Great Britain and Ireland

## Annual Report and Financial Statements

For the year ended 5 April 2024



SD-0216059-1-6

# **The Association of Laparoscopic Surgeons of Great Britain and Ireland**

## **Contents (continued)**

Reference and Administrative Details	1 to 2
Trustees' Report	3 to 5
Statement of Trustees' Responsibilities	6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Cash Flow Statement	10
Notes to the Financial Statements	11 to 17

# **The Association of Laparoscopic Surgeons of Great Britain and Ireland**

## **Reference and Administrative Details**

### **Trustees**

A Day

Professor T Arulampalam

D Mahon

A Awan

S Higgs

### **Charity Registration Number**

1058455

### **Principal Office**

The Royal College of Surgeons of England  
35-43 Lincoln's Inn Fields  
London  
WC2A 3PE

### **Independent Examiner**

Smailes Goldie Limited  
Regent's Court  
Princess Street  
Hull  
East Yorkshire  
HU2 8BA

## **The Association of Laparoscopic Surgeons of Great Britain and Ireland**

### **Reference and Administrative Details (continued)**

#### **Council Members**

T Arulampalam, President  
A Day, Honorary Secretary  
S Higgs, Honorary Treasurer  
J Ahmad  
A Awan  
I Bhatti  
M Boal  
N Francis  
D Gooch  
M Harris  
Y Hirayama  
I Jourdan  
N Keeling  
J Khan  
J Low  
G Macaulay  
D Mahon  
S Mercer  
T Morrison  
T Mroczek  
V Ngo  
A Palepa  
C Parmar  
B Patel  
M Perera  
A Reddy  
C Selvasekar  
S Shaikh  
E Upchurch  
Y K S Viswanath  
G Whiteley  
M Yiasemidou

# **The Association of Laparoscopic Surgeons of Great Britain and Ireland**

## **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 5 April 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019".

The legal and administrative information page forms part of this report.

### **Objectives and activities**

#### ***Objects and aims***

The objectives of the charity are:

- to advance public education and in particular without limiting the generality of the foregoing to raise and maintain the standards of minimally invasive surgery;
- the promotion, carrying out and encouragement of medical research particularly in the discipline of laparoscopy and minimally invasive surgery;
- the dissemination of results of such research to the public;
- such other activities being wholly for charitable purposes as the members shall from time to time in general meeting determine.

The Association of Laparoscopic Surgeons of Great Britain and Ireland (ALSGBI) aims to foster developments in laparoscopic surgery, to provide a structure for training, to promote educational and academic objectives. The ALSGBI also liaises with the Association of Surgeons of Great Britain and Ireland (ASGBI), the surgical Royal Colleges, the Specialist Advisory Committee (SAC) and other surgical and academic bodies.

The trustees have reviewed the outcome and achievements of the charity's objectives and activities for the year to ensure they remain focused in the charitable aims and activities to deliver benefits to the public. They have complied with the duty under Charities Act 2011 to have due regard to public benefit guidance as published by the Charity Commission.

# **The Association of Laparoscopic Surgeons of Great Britain and Ireland**

## **Trustees' Report (continued)**

### **Achievements and performance**

During the year the charity has continued to pursue its stated aims.

The charity has provided funding for surgical training and the attendance of surgical conferences and courses.

Laparoscopic surgery is a modern technique which was rare before 1990. Today, more than 20% of all the surgical procedures in the UK are performed laparoscopically. The benefits to the public arise as many people will have a laparoscopic procedure performed on them, and compared to standard surgery, they will experience less post-operative pain, a smaller risk of complications, a shorter hospital stay, a quicker recovery and a much smaller scar. By organising an Annual Scientific Meeting (ASM), and through its other activities, the ALSGB ensures that scientific knowledge is shared and laparoscopic techniques advanced. There is also an increasing interest in robotic surgery.

### **Financial review**

During the year income totalling £342,226 was received. After expenditure of £377,016 there was a deficit of £34,790.

The unrestricted reserves are £626,178 (2023: £659,585 ) and restricted reserves are £3,055 (2023: £4,438 ) at the year-end.

The trustees consider that the unrestricted reserves are held in order to ensure the annual scientific meeting continues each year.

Free reserves at the year-end were £625,728 (2023: £658,235 ).

### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

A Day (appointed 21 December 2023)

Professor T Arulampalam

D Mahon

A Awan (appointed 7 February 2024)

S Higgs

# The Association of Laparoscopic Surgeons of Great Britain and Ireland

## Trustees' Report (continued)

### Structure, governance and management

#### *Organisational structure*

The association is an unincorporated charity which is governed by the constitution adopted on 5 September 1996.

Trustees are elected as set out in the constitution.

14 Nov 2024

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:

*Tar Arulampalam*

.....  
Professor T Arulampalam  
Trustee

## The Association of Laparoscopic Surgeons of Great Britain and Ireland

### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its operations.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

14 Nov 2024

Approved by the trustees of the charity on ..... and signed on its behalf by:

*Tan Arulampalam*

.....  
Professor T Arulampalam  
Trustee

## The Association of Laparoscopic Surgeons of Great Britain and Ireland

### Independent Examiner's Report to the trustees of The Association of Laparoscopic Surgeons of Great Britain and Ireland

I report to the trustees on my examination of the accounts of The Association of Laparoscopic Surgeons of Great Britain and Ireland for the year ended 5 April 2024.

#### Responsibilities and basis of report

As the charity trustees of The Association of Laparoscopic Surgeons of Great Britain and Ireland 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 The Association of Laparoscopic Surgeons of Great Britain and Ireland'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.

#### Independent examiner's statement

Since The Association of Laparoscopic Surgeons of Great Britain and Ireland's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of The Association of Laparoscopic Surgeons of Great Britain and Ireland as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

*Smiles Goldie*

Victoria Shannon, FCCA

Regent's Court  
Princess Street  
Hull  
East Yorkshire  
HU2 8BA

Date:.....17.Nov.2024.....

## The Association of Laparoscopic Surgeons of Great Britain and Ireland

### Statement of Financial Activities for the Year Ended 5 April 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Income and Endowments:</b>							
Donations and legacies		1,402	-	1,402	10,430	-	10,430
Charitable activities	2	330,818	7,500	338,318	353,057	7,500	360,557
Investment income	3	2,506	-	2,506	1,243	-	1,243
Total income		334,726	7,500	342,226	364,730	7,500	372,230
<b>Expenditure:</b>							
Charitable activities	4	(368,133)	(8,883)	(377,016)	(320,740)	(8,500)	(329,240)
Net movement in funds		(33,407)	(1,383)	(34,790)	43,990	(1,000)	42,990
<b>Reconciliation of funds</b>							
Total funds brought forward		659,585	4,438	664,023	615,595	5,438	621,033
Total funds carried forward	12	626,178	3,055	629,233	659,585	4,438	664,023

The statement of financial activities includes all gains and losses recognised in the year.

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 12.

The notes on pages 11 to 17 form an integral part of these financial statements.

**The Association of Laparoscopic Surgeons of Great Britain and Ireland**

**(Registration number: 1058455)  
Balance Sheet as at 5 April 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	8	450	1,350
<b>Current assets</b>			
Debtors	9	11,778	4,883
Cash at bank and in hand		668,792	700,884
		<hr/>	<hr/>
		680,570	705,767
<b>Creditors: Amounts falling due within one year</b>	10	<hr/>	<hr/>
		(51,787)	(43,094)
<b>Net current assets</b>		<hr/>	<hr/>
		628,783	662,673
<b>Net assets</b>		<hr/>	<hr/>
		629,233	664,023
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		3,055	4,438
<b>Unrestricted income funds</b>			
Unrestricted funds		626,178	659,585
		<hr/>	<hr/>
<b>Total funds</b>	12	629,233	664,023

The financial statements on pages 8 to 17 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

14 Nov 2024

.....*T Arulampalam*  
Professor T Arulampalam  
Trustee

**The Association of Laparoscopic Surgeons of Great Britain and Ireland**

**Cash Flow Statement for the Year Ended 5 April 2024**

	Note	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Net cash (expenditure)/income		(34,790)	42,990
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation		900	900
Investment income	3	(2,506)	(1,243)
		<u>(36,396)</u>	<u>42,647</u>
<b>Working capital adjustments</b>			
(Increase) in debtors	9	(6,895)	(1,393)
(Decrease) in creditors	10	(512)	(5,326)
Increase/(decrease) in deferred income		9,205	(3,526)
		<u>9,205</u>	<u>(3,526)</u>
Net cash flows from operating activities		(34,598)	32,402
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	3	2,506	1,243
		<u>2,506</u>	<u>1,243</u>
Net (decrease)/increase in cash and cash equivalents		(32,092)	33,645
Cash and cash equivalents at 6 April		<u>700,884</u>	<u>667,239</u>
Cash and cash equivalents at 5 April		<u>668,792</u>	<u>700,884</u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 11 to 17 form an integral part of these financial statements.

# **The Association of Laparoscopic Surgeons of Great Britain and Ireland**

## **Notes to the Financial Statements for the Year Ended 5 April 2024**

### **1 Accounting policies**

The Association of Laparoscopic Surgeons of Great Britain and Ireland is a charity in England. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are promotion, carrying out and encouragement of medical research in the field of laparoscopic and minimally invasive surgery.

### **Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

### **Basis of preparation**

The Association of Laparoscopic Surgeons of Great Britain and Ireland meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

### **Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

### **Income and endowments**

Income from grants is recognised when the charity has entitlement to the funds and any performance related conditions attached to the grants have been met.

Charitable income is recognised when the charity has entitlement to the funds, it is probable the income will be received and the amount can be measured reliably.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably, this is normally an indication of interest paid or payable by the bank.

Income in relation to events after the year end are deferred until the criteria for income recognition are met.

### **Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Resources expended are allocated on an actual basis according to the nature of the cost. Other costs include the independent examiner's fees and legal and professional fees. All costs relating to the furtherance of the charity's objects are included in charitable activities.

# The Association of Laparoscopic Surgeons of Great Britain and Ireland

## Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or net of depreciation.

### Depreciation

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Furniture and equipment	20-33% straight line
Computer equipment	33%
Website and database	33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### Fund structure

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

# The Association of Laparoscopic Surgeons of Great Britain and Ireland

## Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

### Financial instruments

#### *Classification*

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

#### *Recognition and measurement*

##### Basic financial assets

Other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

##### Basic financial liabilities

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discount due.

### 2 Income from charitable activities

	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Conference fees and sponsorship	265,286	316,862
Receipts from conference dinner	4,625	4,690
Subscriptions	68,407	39,005
	<hr/> 338,318	<hr/> 360,557

### 3 Investment income

	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Interest receivable;		
Interest receivable on bank deposits	2,506	1,243
	<hr/> 2,506	<hr/> 1,243

## The Association of Laparoscopic Surgeons of Great Britain and Ireland

### Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

#### 4 Expenditure on charitable activities

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2024 £</b>
Administrator's costs	170,265	-	170,265
Meetings, courses and seminars	40,527	-	40,527
Educational scholarships to individuals	7,550	7,500	15,050
Rates	2,969	-	2,969
Insurance	1,003	-	1,003
Printing, postage and stationery	13,450	-	13,450
Annual scientific meeting	114,859	-	114,859
Podcasts	-	1,383	1,383
Subscriptions to EAES	7,717	-	7,717
Membership database	1,458	-	1,458
Advertising	600	-	600
Sundry	1,939	-	1,939
Bank interest payable	1,596	-	1,596
Depreciation	900	-	900
Governance costs	3,300	-	3,300
	<b>368,133</b>	<b>8,883</b>	<b>377,016</b>

  

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2023 £</b>
Administrator's costs	140,183	-	140,183
Meetings, courses and seminars	33,942	-	33,942
Educational scholarships to individuals	15,282	7,500	22,782
Rates	2,108	-	2,108
Insurance	655	-	655
Printing, postage and stationery	14,383	-	14,383
Annual scientific meeting	96,328	-	96,328
Podcasts	-	1,000	1,000
Subscriptions to EAES	11,146	-	11,146
Membership database	1,458	-	1,458
Bank interest payable	1,115	-	1,115
Depreciation	900	-	900
Governance costs	3,240	-	3,240
	<b>320,740</b>	<b>8,500</b>	<b>329,240</b>

## The Association of Laparoscopic Surgeons of Great Britain and Ireland

### Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

#### 5 Analysis of governance and support costs

##### Governance costs

	Total 2024 £	Total 2023 £
Independent examiner fees		
Examination of the financial statements	1,350	1,350
Other fees paid to examiners	1,950	1,890
	3,300	3,240

#### 6 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

£11,318 (2023: £4,938) of expenses were reimbursed during the year.

During the year ten (2023: nine) council members were reimbursed £11,318 for meeting expenses (2023: £4,938). From the above figures four trustees were reimbursed £7,396 for meeting expenses (2023: £2,258)

#### 7 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
<b>Staff costs during the year were:</b>		
Wages and salaries	131,046	116,944
Social security costs	15,009	7,820
Pension costs	24,210	15,419
	170,265	140,183

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Administration	3	3

## The Association of Laparoscopic Surgeons of Great Britain and Ireland

### Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

The ALSGBl council, which include the trustees, are considered key management personnel. No council members received any remuneration or received any other benefit from employment in the year (2023: £nil).

No employee received emoluments of more than £60,000 during the year

#### 8 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Website and database £	Total £
<b>Cost</b>				
At 6 April 2023	8,223	12,299	52,364	72,886
At 5 April 2024	8,223	12,299	52,364	72,886
<b>Depreciation</b>				
At 6 April 2023	8,223	10,949	52,364	71,536
Charge for the year	-	900	-	900
At 5 April 2024	8,223	11,849	52,364	72,436
<b>Net book value</b>				
At 5 April 2024	-	450	-	450
At 5 April 2023	-	1,350	-	1,350

#### 9 Debtors

	2024 £	2023 £
Prepayments and accrued income	11,778	4,883

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

	2024 £	2023 £
Trade creditors	5,064	216
Other taxation and social security	8,466	11,047
Other creditors	608	2,721
Accruals	3,416	4,082
Deferred income	34,233	25,028
	51,787	43,094

## The Association of Laparoscopic Surgeons of Great Britain and Ireland

### Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

#### 11 Pension and other schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The contributions payable by the charity charged to the unrestricted fund amounted to £24,210 (2023: £15,149). Contributions totalling NIL (2023: £1,463) were payable to the fund at the year end and are included in creditors.

#### 12 Funds

	Balance at 6 April 2023 £	Incoming resources £	Resources expended £	Balance at 5 April 2024 £
<b>Unrestricted funds</b>				
General	659,585	334,726	(368,133)	626,178
<b>Restricted funds</b>	4,438	7,500	(8,883)	3,055
<b>Total funds</b>	664,023	342,226	(377,016)	629,233
	Balance at 6 April 2022 £	Incoming resources £	Resources expended £	Balance at 5 April 2023 £
<b>Unrestricted funds</b>				
General	615,595	364,730	(320,740)	659,585
<b>Restricted funds</b>	5,438	7,500	(8,500)	4,438
<b>Total funds</b>	621,033	372,230	(329,240)	664,023

#### 13 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 5 April 2024 £
Tangible fixed assets	450	-	450
Current assets	677,515	3,055	680,570
Current liabilities	(51,787)	-	(51,787)
<b>Total net assets</b>	626,178	3,055	629,233



**Issuer** Smailes Goldie

**Document generated** Thu, 14th Nov 2024 15:07:33 GMT

**Document fingerprint** 7cc6341127df3dbf3673a1e6e03ab1ab

### Parties involved with this document

Document processed	Party + Fingerprint
Thu, 14th Nov 2024 17:53:33 GMT	Prof T Arulampalam - Signer (850c63862f958a088eeba475ce548f21)
Thu, 14th Nov 2024 17:53:33 GMT	Andrew Pape - Copied In (0954e44e77edafc99c5367cab363a048)
Sun, 17th Nov 2024 17:16:24 GMT	Victoria Shannon - Signer (f6ebb9008c9fa11a561e67aba69a4b5d)

### Audit history log

Date	Action
Sun, 17th Nov 2024 17:16:25 GMT	Victoria Shannon viewed the envelope (5.198.106.32)
Sun, 17th Nov 2024 17:16:24 GMT	This envelope has been signed by all parties (5.198.106.32)
Sun, 17th Nov 2024 17:16:24 GMT	Victoria Shannon signed the envelope (5.198.106.32)
Sun, 17th Nov 2024 17:16:15 GMT	Victoria Shannon viewed the envelope (13.95.19.32)
Sun, 17th Nov 2024 17:16:02 GMT	Victoria Shannon viewed the envelope (5.198.106.32)
Sat, 16th Nov 2024 15:15:39 GMT	Victoria Shannon opened the document email. (40.94.90.126)
Sat, 16th Nov 2024 15:15:07 GMT	Document emailed to victoriashannon@smailesgoldie.co.uk (13.40.211.121)
Sat, 16th Nov 2024 15:15:05 GMT	Sent Victoria Shannon a reminder to sign the document. ()
Thu, 14th Nov 2024 17:53:45 GMT	Victoria Shannon opened the document email. (40.69.24.183)
Thu, 14th Nov 2024 17:53:35 GMT	Document emailed to victoriashannon@smailesgoldie.co.uk (13.40.165.7)
Thu, 14th Nov 2024 17:53:35 GMT	Document emailed to andrewpape@smailesgoldie.co.uk (13.43.121.142)
Thu, 14th Nov 2024 17:53:34 GMT	Prof T Arulampalam viewed the envelope (78.105.246.227)
Thu, 14th Nov 2024 17:53:34 GMT	Sent the envelope to Victoria Shannon (victoriashannon@smailesgoldie.co.uk) for signing (78.105.246.227)
Thu, 14th Nov 2024 17:53:34 GMT	Sent the envelope to Andrew Pape (andrewpape@smailesgoldie.co.uk) for signing (78.105.246.227)
Thu, 14th Nov 2024 17:53:33 GMT	Prof T Arulampalam signed the envelope (78.105.246.227)
Thu, 14th Nov 2024 17:49:58 GMT	Prof T Arulampalam viewed the envelope (78.105.246.227)

Thu, 14th Nov 2024 17:49:57 GMT	Prof T Arulampalam opened the document email. (66.249.93.64)
Thu, 14th Nov 2024 17:49:46 GMT	Prof T Arulampalam opened the document email. (66.249.93.67)
Thu, 14th Nov 2024 15:15:32 GMT	Prof T Arulampalam opened the document email. (66.249.93.69)
Thu, 14th Nov 2024 15:15:25 GMT	Prof T Arulampalam opened the document email. (66.249.87.173)
Thu, 14th Nov 2024 15:15:00 GMT	Document emailed to info@proftan.co.uk (35.176.82.178)
Thu, 14th Nov 2024 15:14:59 GMT	Sent the envelope to Prof T Arulampalam (info@proftan.co.uk) for signing (213.249.229.122)
Thu, 14th Nov 2024 15:07:34 GMT	Document generated with fingerprint 7cc6341127df3dbf3673a1e6e03ab1ab (213.249.229.122)
Thu, 14th Nov 2024 15:07:34 GMT	Document generated with fingerprint af31820ff1899232703fb7ec02e4557a (213.249.229.122)
Thu, 14th Nov 2024 15:07:33 GMT	Envelope generated by Gill Waters (213.249.229.122)

**Association of Laparoscopic & Robotic Surgeons of Great Britain & Ireland**

England & Wales - Charity number 1058455

---

# Accounts

---

**THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND  
IRELAND**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 5 APRIL 2023**

# THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

## CONTENTS

---

	<b>Page</b>
Legal and administrative information	1
Trustees' report	2 - 3
Statement of trustees' responsibilities	4
Independent examiner's report	5
Statement of financial activities	6
Statement of financial position	7
Statement of cash flows	8
Notes to the financial statements	9 - 16

---

# THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	Mr D Menzies Mr D Mahon Professor T Arulampalam Mr S Higgs	(Retired 8 November 2022)   (Appointed 7 December 2022)
<b>Charity number</b>	1058455	
<b>Principal address</b>	The Royal College of Surgeons of England 35 -43 Lincoln's Inn Fields London WC2A 3PE	
<b>Independent examiner</b>	N Clemit ACA, FCCA JWPCreers LLP Chartered Accountants Genesis 5 Church Lane York YO10 5DQ	
<b>Council members</b>	D Mahon (retires December 2023) N Francis (retires December 2023) T Arulampalam J Ahmad (retires December 2023) A Awan M Adamo (retires December 2023) I Bhatti J Clements (retired November 2022) A Day D Gooch (retired November 2022) S Higgs (retires December 2023) J Horwood C Jones A Jones (retired November 2022) I Jourdan N Keeling J Khan N Maynard (retired November 2022) D Menzies (retired November 2022) T Morrison C Parmar (retired November 2022) C Selvasekar (retires December 2023) S Shaikh (retired November 2022) A Siddika (retired November 2022) Y K S Viswanath	President Honorary Secretary Honorary Treasurer

# THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 5 APRIL 2023

---

The trustees present their annual report and financial statements for the year ended 5 April 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019".

The legal and administrative information page forms part of this report.

#### Objectives and activities

The objectives of the charity are:

- to advance public education and in particular without limiting the generality of the foregoing to raise and maintain the standards of minimally invasive surgery;
- the promotion, carrying out and encouragement of medical research particularly in the discipline of laparoscopy and minimally invasive surgery;
- the dissemination of results of such research to the public;
- such other activities being wholly for charitable purposes as the members shall from time to time in general meeting determine.

The Association of Laparoscopic Surgeons of Great Britain and Ireland (ALSGBI) aims to foster developments in laparoscopic surgery, to provide a structure for training, to promote educational and academic objectives. The ALSGBI also liaises with the Association of Surgeons of Great Britain and Ireland (ASGBI), the surgical Royal Colleges, the Specialist Advisory Committee (SAC) and other surgical and academic bodies.

The trustees have reviewed the outcome and achievements of the charity's objectives and activities for the year to ensure they remain focused in the charitable aims and activities to deliver benefits to the public. They have complied with the duty under Charities Act 2011 to have due regard to public benefit guidance as published by the Charity Commission.

#### Achievements and performance

During the year the charity has continued to pursue its stated aims.

The charity has provided funding for surgical training and the attendance of surgical conferences and courses.

Laparoscopic surgery is a modern technique which was rare before 1990. Today, more than 20% of all the surgical procedures in the UK are performed laparoscopically. The benefits to the public arise as many people will have a laparoscopic procedure performed on them, and compared to standard surgery, they will experience less post-operative pain, a smaller risk of complications, a shorter hospital stay, a quicker recovery and a much smaller scar. By organising an Annual Scientific Meeting (ASM), and through its other activities, the ALSGBI ensures that scientific knowledge is shared and laparoscopic techniques advanced. There is also an increasing interest in robotic surgery.

#### Financial review

During the year income totalling £372,230 was received. After expenditure of £329,240 there was a surplus of £42,990.

The unrestricted reserves are £659,585 (2022: £615,595 ) and restricted reserves are £4,438 (2022: £5,438 ) at the year-end.

The trustees consider that the unrestricted reserves are held in order to ensure the annual scientific meeting continues each year.

Free reserves at the year-end were £658,235 (2021: £613,345 ).

#### Risk management

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### Structure, governance and management

The association is an unincorporated charity which is governed by the constitution adopted on 5 September 1996.

Trustees are elected as set out in the constitution.

---

# THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2023

---

The trustees' report was approved by the Board of Trustees.



*T Arulampalam*

Signed on 13/12/23 @ 11:20

Professor T Arulampalam  
Trustee

**1 December 2023**

# **THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 5 APRIL 2023**

---

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

---

I report to the trustees on my examination of the financial statements of The Association of Laparoscopic Surgeons of Great Britain and Ireland (the charity) for the year ended 5 April 2023.

#### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

#### Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do 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 financial statements to be reached.



*N P Clemet*  
Signed on 14/12/23 @ 11:03

#### N Clemet ACA, FCCA

JWPCreers LLP  
Chartered Accountants  
Genesis 5  
Church Lane  
York  
YO10 5DQ

Dated: 1 December 2023

# THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	<b>Notes</b>						
<b>Income and endowments</b>							
Donations and legacies	2	10,430	-	10,430	1,090	-	1,090
Charitable activities	3	353,057	7,500	360,557	313,258	7,500	320,758
Investment income	4	1,243	-	1,243	87	-	87
Other income	5	-	-	-	180	-	180
<b>Total income</b>		<u>364,730</u>	<u>7,500</u>	<u>372,230</u>	<u>314,615</u>	<u>7,500</u>	<u>322,115</u>
<b>Expenditure</b>							
Charitable activities	6	<u>320,740</u>	<u>8,500</u>	<u>329,240</u>	<u>270,296</u>	<u>8,817</u>	<u>279,113</u>
<b>Net income/(expenditure) for the year/</b>							
<b>Net movement in funds</b>		43,990	(1,000)	42,990	44,319	(1,317)	43,002
Fund balances at 6 April 2022		<u>615,595</u>	<u>5,438</u>	<u>621,033</u>	<u>571,276</u>	<u>6,755</u>	<u>578,031</u>
<b>Fund balances at 5 April 2023</b>		<u><u>659,585</u></u>	<u><u>4,438</u></u>	<u><u>664,023</u></u>	<u><u>615,595</u></u>	<u><u>5,438</u></u>	<u><u>621,033</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

## STATEMENT OF FINANCIAL POSITION AS AT 5 APRIL 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	10		1,350		2,250
<b>Current assets</b>					
Debtors	11	4,883		3,490	
Cash at bank and in hand		700,884		667,239	
		705,767		670,729	
<b>Creditors: amounts falling due within one year</b>	12	(43,094)		(51,946)	
Net current assets			662,673		618,783
<b>Total assets less current liabilities</b>			664,023		621,033
<b>Income funds</b>					
Restricted funds	15		4,438		5,438
Unrestricted funds			659,585		615,595
			664,023		621,033

The financial statements were approved by the Trustees on 1 December 2023



*T Arulampalam*  
Signed on 13/12/23 @ 11:20

Professor T Arulampalam  
Trustee

**THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND**

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 5 APRIL 2023**

	Notes	2023 £	£	2022 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	18		32,402		65,106
<b>Investing activities</b>					
Purchase of tangible fixed assets		-		(2,700)	
Proceeds from disposal of tangible fixed assets		-		180	
Investment income received		1,243		87	
<b>Net cash generated from/(used in) investing activities</b>			1,243		(2,433)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			33,645		62,673
Cash and cash equivalents at beginning of year			667,239		604,566
<b>Cash and cash equivalents at end of year</b>			700,884		667,239

# THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2023

### 1 Accounting policies

#### Charity information

The Association of Laparoscopic Surgeons is a charity in England. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are promotion, carrying out and encouragement of medical research in the field of laparoscopic and minimally invasive surgery.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income from grants is recognised when the charity has entitlement to the funds and any performance related conditions attached to the grants have been met.

Charitable income is recognised when the charity has entitlement to the funds, it is probable the income will be received and the amount can be measured reliably.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably, this is normally an indication of interest paid or payable by the bank.

Income in relation to events after the year end are deferred until the criteria for income recognition are met.

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Resources expended are allocated on an actual basis according to the nature of the cost. Other costs include the independent examiner's fees and legal and professional fees. All costs relating to the furtherance of the charity's objects are included in charitable activities.

# THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2023

### 1 Accounting policies

(Continued)

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or net of depreciation.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20-33% straight line
Computer equipment	33%
Website and database	33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Cash and cash equivalents

Cash at bank and cash in hand includes cash and short term highly liquid investments.

#### 1.8 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

##### **Basic financial assets**

Other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

##### **Basic financial liabilities**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discount due.

##### **Taxation**

As a registered charity, the charity is not liable to income tax or corporation tax on the excess of its income over its expenditure, nor to capital gains tax or corporation tax on profits on disposal of tangible fixed assets.

### 2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and legacies	10,430	1,090

# THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2023

### 3 Charitable activities

	Charitable Income 2023 £	Charitable Income 2022 £
Conference fees and sponsorships	316,862	265,500
Receipts from conference dinner	4,690	-
Subscriptions	39,005	55,258
	<u>360,557</u>	<u>320,758</u>
<b>Analysis by fund</b>		
Unrestricted funds	353,057	313,258
Restricted funds	7,500	7,500
	<u>360,557</u>	<u>320,758</u>

### 4 Investment income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	1,243	87
	<u>1,243</u>	<u>87</u>

### 5 Other income

	Total 2023 £	Unrestricted funds 2022 £
Net gain on disposal of tangible fixed assets	-	180
	<u>-</u>	<u>180</u>

# THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2023

### 6 Charitable activities

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
Depreciation	900	640
Educational scholarships to individuals	22,782	2,052
Annual scientific meeting	96,328	94,896
Meetings, courses and seminars	33,942	21,193
Podcasts	1,000	1,317
Subscriptions to EAES	11,146	9,526
Membership database	1,458	2,487
Administrator's costs	140,183	128,533
Rent, service charges and overheads	2,108	1,519
Office costs	14,383	9,901
Insurance	655	586
Sundry	-	579
Bank charges and interest	1,115	2,578
	<u>326,000</u>	<u>275,807</u>
Share of governance costs (see note 7)	3,240	3,306
	<u>329,240</u>	<u>279,113</u>
<b>Analysis by fund</b>		
Unrestricted funds	320,740	270,296
Restricted funds	8,500	8,817
	<u>329,240</u>	<u>279,113</u>

### 7 Support costs

	2023		2022			
	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Accountancy fees	-	3,240	3,240	-	3,306	3,306
	<u>-</u>	<u>3,240</u>	<u>3,240</u>	<u>-</u>	<u>3,306</u>	<u>3,306</u>
Analysed between						
Charitable activities	-	3,240	3,240	-	3,306	3,306
	<u>-</u>	<u>3,240</u>	<u>3,240</u>	<u>-</u>	<u>3,306</u>	<u>3,306</u>

Included in accountancy fees above is £1,350 for independent examination fees (2022: £1,350).

# THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2023

### 8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	3	3
	<u>          </u>	<u>          </u>
<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	116,944	109,868
Social security costs	7,820	7,290
Pension contributions - defined contribution scheme	15,419	11,573
	<u>          </u>	<u>          </u>
	<u>140,183</u>	<u>128,731</u>

The ALSGBI council, which include the trustees, are considered key management personnel. No council members received any remuneration or received any other benefit from employment in the year (2022: £nil).

There were no employees whose annual remuneration was £60,000 or more.

### 9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 10 Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Website and database £	Total £
<b>Cost</b>				
At 6 April 2022	8,223	12,299	52,364	72,886
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 5 April 2023	8,223	12,299	52,364	72,886
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation</b>				
At 6 April 2022	8,223	10,949	52,364	71,536
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 5 April 2023	8,223	10,949	52,364	71,536
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Carrying amount</b>				
At 5 April 2023	-	1,350	-	1,350
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 5 April 2022	-	2,250	-	2,250
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

# THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2023

<b>11 Debtors</b>		<b>2023</b>	<b>2022</b>
		£	£
<b>Amounts falling due within one year:</b>			
Prepayments		4,883	3,490
		<u>          </u>	<u>          </u>
<b>12 Creditors: amounts falling due within one year</b>		<b>2023</b>	<b>2022</b>
	<b>Notes</b>	£	£
Trade creditors		216	4,500
Other creditors		2,721	4,155
Other taxation and social security		11,047	10,990
Accruals		4,082	3,747
Deferred income	<b>13</b>	25,028	28,554
		<u>          </u>	<u>          </u>
		43,094	51,946
		<u>          </u>	<u>          </u>
<b>13 Deferred income</b>		<b>2023</b>	<b>2022</b>
		£	£
At 6 April 2022		28,554	32,903
Released in the year			
Membership subscriptions		(28,554)	(14,400)
Annual Scientific meetings invoiced in advanced		-	(18,503)
Deferred in year			
Membership subscriptions		25,028	28,554
		<u>          </u>	<u>          </u>
At 5 April 2023		<b>25,028</b>	<b>28,554</b>
		<u>          </u>	<u>          </u>

## 14 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The contributions payable by the charity charged to the unrestricted fund amounted to £15,419 (2022: £11,573 ). Contributions totalling £1,463 (2022: £1,137) were payable to the fund at the year end and are included in creditors.

# THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 5 APRIL 2023

#### 15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				
	Balance at 6 April 2022	Income	Expenditure	Transfer from unrestricted fund	Balance at 5 April 2023
	£	£	£	£	£
Podcasts	5,438	-	(1,000)	-	4,438
Training day programme	-	7,500	(7,500)	-	-
	<u>5,438</u>	<u>7,500</u>	<u>(8,500)</u>	<u>-</u>	<u>4,438</u>

	Movement in funds				
	Balance at 6 April 2021	Income	Expenditure	Transfer from unrestricted fund	Balance at 5 April 2022
	£	£	£	£	£
Podcasts	6,755	-	(1,317)	-	5,438
Training day programme	-	7,500	(7,500)	-	-
	<u>6,755</u>	<u>7,500</u>	<u>(8,817)</u>	<u>-</u>	<u>5,438</u>

Restricted funds relate to grants supporting the association's podcasts and training day programmes.

#### 16 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
Fund balances at 5 April 2023 are represented by:			
Tangible assets	1,350	-	1,350
Current assets/(liabilities)	658,235	4,438	662,673
	<u>659,585</u>	<u>4,438</u>	<u>664,023</u>

	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	£	£
Fund balances at 5 April 2022 are represented by:			
Tangible assets	2,250	-	2,250
Current assets/(liabilities)	613,345	5,438	618,783
	<u>615,595</u>	<u>5,438</u>	<u>621,033</u>

# THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2023

### 17 Related party transactions

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023 £	2022 £
Aggregate compensation	4,938	4,000

During the year nine (2022: thirteen) council members were reimbursed £4,938 for meeting expenses (2022: £4,000). From the above figures 2 trustees were reimbursed £2,258 for meeting expenses (2022: £2,224)

### 18 Cash generated from operations

	2023 £	2022 £
Surplus for the year	42,990	43,002
Adjustments for:		
Investment income recognised in statement of financial activities	(1,243)	(87)
Gain on disposal of tangible fixed assets	-	(180)
Depreciation of tangible fixed assets	900	640
Movements in working capital:		
(Increase)/decrease in debtors	(1,393)	9,506
(Decrease)/increase in creditors	(5,326)	16,574
(Decrease) in deferred income	(3,526)	(4,349)
<b>Cash generated from operations</b>	<b>32,402</b>	<b>65,106</b>

**Association of Laparoscopic & Robotic Surgeons of Great Britain & Ireland**

England & Wales - Charity number 1058455

---

# Accounts

---

**THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND  
IRELAND**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 5 APRIL 2022**

# THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

## CONTENTS

---

	<b>Page</b>
Legal and administrative information	1
Trustees' report	2 - 3
Statement of trustees' responsibilities	4
Independent examiner's report	5
Statement of financial activities	6
Statement of financial position	7
Statement of cash flows	8
Notes to the financial statements	9 - 16

---

# THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	Mr D Menzies Mr D Mahon Professor T Arulampalam	
<b>Charity number</b>	1058455	
<b>Principal address</b>	The Royal College of Surgeons of England 35 -43 Lincoln's Inn Fields London WC2A 3PE	
<b>Independent examiner</b>	N Clemit ACA, FCCA JWPCreers LLP Chartered Accountants Genesis 5 Church Lane York YO10 5DQ	
<b>Council members</b>	D Mahon N Francis T Arulampalam J Ahmad A Awan M Adamo I Bhatti J Clements (retires November 2022) A Day D Gooch (retires November 2022) S Higgs J Horwood C Jones A Jones (retires November 2022) I Jourdan N Keeling J Khan P Leeder (retired November 2021) N Maynard (retires November 2022) V Menon (from Nov 2021, retired Apr 2022) D Menzies (retired from president 2021 retires November 2022) T Morrison C Parmar (from November 2021, retires November 2022) R Patel (from November 2021, retired Apr 2022) C Selvasekar S Shaikh (retires November 2022) A Siddika (retires November 2022) Y K S Viswanath G Whiteley (retired November 2021)	President Honorary Secretary Honorary Treasurer

# THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 5 APRIL 2022**

---

The trustees present their annual report and financial statements for the year ended 5 April 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019".

The legal and administrative information page forms part of this report.

### Objectives and activities

The objectives of the charity are:

- to advance public education and in particular without limiting the generality of the foregoing to raise and maintain the standards of minimally invasive surgery;
- the promotion, carrying out and encouragement of medical research particularly in the discipline of laparoscopy and minimally invasive surgery;
- the dissemination of results of such research to the public;
- such other activities being wholly for charitable purposes as the members shall from time to time in general meeting determine.

The Association of Laparoscopic Surgeons of Great Britain and Ireland (ALSGBI) aims to foster developments in laparoscopic surgery, to provide a structure for training, to promote educational and academic objectives. The ALSGBI also liaises with the Association of Surgeons of Great Britain and Ireland (ASGBI), the surgical Royal Colleges, the Specialist Advisory Committee (SAC) and other surgical and academic bodies.

The trustees have reviewed the outcome and achievements of the charity's objectives and activities for the year to ensure they remain focused in the charitable aims and activities to deliver benefits to the public. They have complied with the duty under Charities Act 2011 to have due regard to public benefit guidance as published by the Charity Commission.

### Achievements and performance

During the year the charity has continued to pursue its stated aims.

The charity has provided funding for surgical training and the attendance of surgical conferences and courses.

Laparoscopic surgery is a modern technique which was rare before 1990. Today, more than 20% of all the surgical procedures in the UK are performed laparoscopically. The benefits to the public arise as many people will have a laparoscopic procedure performed on them, and compared to standard surgery, they will experience less post-operative pain, a smaller risk of complications, a shorter hospital stay, a quicker recovery and a much smaller scar. By organising an Annual Scientific Meeting (ASM), and through its other activities, the ALSGBI ensures that scientific knowledge is shared and laparoscopic techniques advanced. There is also an increasing interest in robotic surgery.

### Financial review

During the year income totalling £322,115 was received. After expenditure of £279,113 there was a surplus of £43,002.

The unrestricted reserves are £615,595 (2021: £571,276 ) and restricted reserves are £5,438 (2021: £6,755 ) at the year-end.

The trustees consider that the unrestricted reserves are held in order to ensure the annual scientific meeting continues each year.

Free reserves at the year-end were £613,345 (2021: £571,086 ).

### Risk management

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

# THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2022

---

### Structure, governance and management

The association is an unincorporated charity which is governed by the constitution adopted on 5 September 1996.

Trustees are elected as set out in the constitution.

The trustees' report was approved by the Board of Trustees.



*Tan Arulampalam*

Signed on 08/12/22 @ 09:52

Professor T Arulampalam

**Trustee**

8 November 2022

# THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

## STATEMENT OF TRUSTEES' RESPONSIBILITIES *FOR THE YEAR ENDED 5 APRIL 2022*

---

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

---

I report to the trustees on my examination of the financial statements of The Association of Laparoscopic Surgeons of Great Britain and Ireland (the charity) for the year ended 5 April 2022.

#### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

#### Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do 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 financial statements to be reached.



*N P Clemit*

Countersigned on 08/12/22 @ 12:12

**N Clemit ACA, FCCA**

JWPCreers LLP  
Chartered Accountants  
Genesis 5  
Church Lane  
York  
YO10 5DQ

Dated: 8 November 2022

# THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2022

		Unrestricted funds 2022	Restricted funds 2022	Total 2022	Unrestricted funds 2021	Restricted funds 2021	Total 2021
	Notes	£	£	£	£	£	£
<b>Income and endowments</b>							
Donations and legacies	2	1,090	-	1,090	730	-	730
Charitable activities	3	313,258	7,500	320,758	126,589	15,200	141,789
Investment income	4	87	-	87	77	-	77
Other income	5	180	-	180	-	-	-
<b>Total income</b>		<u>314,615</u>	<u>7,500</u>	<u>322,115</u>	<u>127,396</u>	<u>15,200</u>	<u>142,596</u>
<b>Expenditure</b>							
Charitable activities	6	270,296	8,817	279,113	144,476	8,445	152,921
Gross transfers between funds		-	-	-	-	-	-
<b>Net income/(expenditure) for the year/</b>							
<b>Net movement in funds</b>		44,319	(1,317)	43,002	(17,080)	6,755	(10,325)
Fund balances at 6 April 2021		571,276	6,755	578,031	588,356	-	588,356
<b>Fund balances at 5 April 2022</b>		<u><u>615,595</u></u>	<u><u>5,438</u></u>	<u><u>621,033</u></u>	<u><u>571,276</u></u>	<u><u>6,755</u></u>	<u><u>578,031</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

## STATEMENT OF FINANCIAL POSITION AS AT 5 APRIL 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	9		2,250		190
<b>Current assets</b>					
Debtors	10	3,490		12,996	
Cash at bank and in hand		667,239		604,566	
		<u>670,729</u>		<u>617,562</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(51,946)</u>		<u>(39,721)</u>	
Net current assets			618,783		577,841
<b>Total assets less current liabilities</b>			<u>621,033</u>		<u>578,031</u>
<b>Income funds</b>					
Restricted funds	14		5,438		6,755
Unrestricted funds			615,595		571,276
			<u>621,033</u>		<u>578,031</u>

The financial statements were approved by the Trustees on 8 November 2022



*T Arulampalam*  
Signed on 08/12/22 @ 09:52

Professor T Arulampalam  
Trustee

# THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 5 APRIL 2022

	Notes	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	17		65,106		(24,045)
<b>Investing activities</b>					
Purchase of tangible fixed assets		(2,700)		-	
Proceeds on disposal of tangible fixed assets		180		-	
Investment income received		87		77	
<b>Net cash (used in)/generated from investing activities</b>			(2,433)		77
<b>Net cash used in financing activities</b>			-		-
<b>Net increase/(decrease) in cash and cash equivalents</b>			62,673		(23,968)
Cash and cash equivalents at beginning of year			604,566		628,534
<b>Cash and cash equivalents at end of year</b>			667,239		604,566

# THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 5 APRIL 2022

#### 1 Accounting policies

##### Charity information

The Association of Laparoscopic Surgeons is a charity in England. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are promotion, carrying out and encouragement of medical research in the field of laparoscopic and minimally invasive surgery.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### 1.4 Income

Income from grants is recognised when the charity has entitlement to the funds and any performance related conditions attached to the grants have been met.

Charitable income is recognised when the charity has entitlement to the funds, it is probable the income will be received and the amount can be measured reliably.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably, this is normally an indication of interest paid or payable by the bank.

Income in relation to events after the year end are deferred until the criteria for income recognition are met.

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Resources expended are allocated on an actual basis according to the nature of the cost. Other costs include the independent examiner's fees and legal and professional fees. All costs relating to the furtherance of the charity's objects are included in charitable activities.

# THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2022

### 1 Accounting policies

(Continued)

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or net of depreciation.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20-33% straight line
Computer equipment	33%
Website and database	33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Cash and cash equivalents

Cash at bank and cash in hand includes cash and short term highly liquid investments.

#### 1.8 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

##### **Basic financial assets**

Other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

##### **Basic financial liabilities**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discount due.

##### **Taxation**

As a registered charity, the charity is not liable to income tax or corporation tax on the excess of its income over its expenditure, nor to capital gains tax or corporation tax on profits on disposal of tangible fixed assets.

### 2 Donations and legacies

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2022</b>	2021
	£	£
Donations and legacies	1,090	730
	<u>          </u>	<u>          </u>

# THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2022

### 3 Charitable activities

	<b>Charitable Income 2022 £</b>	<b>Charitable Income 2021 £</b>
Conference fees and sponsorships	265,500	94,740
Subscriptions	55,258	47,049
	<u>320,758</u>	<u>141,789</u>
Analysis by fund		
Unrestricted funds	313,258	126,589
Restricted funds	7,500	15,200
	<u>320,758</u>	<u>141,789</u>

### 4 Investment income

	<b>Unrestricted funds 2022 £</b>	<b>Unrestricted funds 2021 £</b>
Interest receivable	87	77
	<u>87</u>	<u>77</u>

### 5 Other income

	<b>Unrestricted funds 2022 £</b>	<b>Total 2021 £</b>
Net gain on disposal of tangible fixed assets	180	-
	<u>180</u>	<u>-</u>

# THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2022

### 6 Charitable activities

	Charitable Expenditure 2022 £	Charitable Expenditure 2021 £
Depreciation	640	307
Educational scholarships to individuals	2,052	851
Annual scientific meeting	94,896	19,474
Meetings, courses and seminars	21,193	525
Podcasts	1,317	945
Subscriptions to EAES	9,526	8,906
Membership database	2,487	1,758
Administrator's costs	128,533	96,643
Rent, service charges and overheads	1,519	4,326
Office costs	9,901	13,429
Insurance	586	573
Advertising	-	200
Sundry	579	508
Bank charges and interest	2,578	1,302
	<u>275,807</u>	<u>149,747</u>
Share of governance costs (see note 7)	3,306	3,174
	<u>279,113</u>	<u>152,921</u>
<b>Analysis by fund</b>		
Unrestricted funds	270,296	144,476
Restricted funds	8,817	8,445
	<u>279,113</u>	<u>152,921</u>

### 7 Support costs

	2022		2021			
	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Accountancy fees	-	3,306	3,306	-	3,174	3,174
	<u>-</u>	<u>3,306</u>	<u>3,306</u>	<u>-</u>	<u>3,174</u>	<u>3,174</u>
Analysed between						
Charitable activities	-	3,306	3,306	-	3,174	3,174
	<u>-</u>	<u>3,306</u>	<u>3,306</u>	<u>-</u>	<u>3,174</u>	<u>3,174</u>

Included in accountancy fees above is £1,350 for independent examination fees (2021: £1,350).

# THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2022

### 8 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	3	3
	<u>          </u>	<u>          </u>
<b>Employment costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	109,868	81,826
Social security costs	7,290	3,731
Pension contributions - defined contribution scheme	11,573	11,086
	<u>          </u>	<u>          </u>
	<u>128,731</u>	<u>96,643</u>

The ALSGBI council, which include the trustees, are considered key management personnel. No council members received any remuneration or received any other benefit from employment in the year (2021: £nil).

There were no employees whose annual remuneration was £60,000 or more.

### 9 Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Website and database £	Total £
<b>Cost</b>				
At 6 April 2021	8,223	9,600	52,364	70,187
Additions	-	2,700	-	2,700
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 5 April 2022	8,223	12,300	52,364	72,887
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation</b>				
At 6 April 2021	8,223	9,410	52,364	69,997
Depreciation charged in the year	-	640	-	640
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 5 April 2022	8,223	10,050	52,364	70,637
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Carrying amount</b>				
At 5 April 2022	-	2,250	-	2,250
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 5 April 2021	-	190	-	190
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

### 10 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Prepayments	3,490	12,996
	<u>          </u>	<u>          </u>

# THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2022

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

	Notes	2022 £	2021 £
Trade creditors		4,500	198
Other creditors		4,155	1,156
Other taxation and social security		10,990	2,290
Accruals		3,747	3,174
Deferred income	12	28,554	32,903
		<u>51,946</u>	<u>39,721</u>

### 12 Deferred income

	2022 £	2021 £
At 6 April 2021	32,903	29,678
Released in the year		
Membership subscriptions	(14,400)	(13,678)
Annual Scientific meetings invoiced in advanced	(18,503)	(16,000)
Deferred in year		
Membership subscriptions	28,554	18,503
Annual Scientific meetings invoiced in advanced	-	14,400
	<u>28,554</u>	<u>32,903</u>
At 5 April 2022	<u>28,554</u>	<u>32,903</u>

### 13 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The contributions payable by the charity charged to the unrestricted fund amounted to £11,573 (2021: £11,086 ). Contributions totalling £1,137 (2021: £1,115) were payable to the fund at the year end and are included in creditors.

# THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 5 APRIL 2022

#### 14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Balance at 5 April 2022
	Balance at 6 April 2021	Income	Expenditure	Transfer from unrestricted fund	
	£	£	£	£	£
Podcasts	6,755	-	(1,317)	-	5,438
Training day programme	-	7,500	(7,500)	-	-
	<u>6,755</u>	<u>7,500</u>	<u>(8,817)</u>	<u>-</u>	<u>5,438</u>

	Movement in funds				Balance at 5 April 2021
	Balance at 6 April 2020	Income	Expenditure	Transfer from unrestricted fund	
	£	£	£	£	£
Podcasts	-	7,700	(945)	-	6,755
Training day programme	-	7,500	(7,500)	-	-
	<u>-</u>	<u>15,200</u>	<u>(8,445)</u>	<u>-</u>	<u>6,755</u>

Restricted funds relate to grants supporting the association's podcasts and training day programmes.

#### 15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2022	2022	2022
	£	£	£
Fund balances at 5 April 2022 are represented by:			
Tangible assets	2,250	-	2,250
Current assets/(liabilities)	613,345	5,438	618,783
	<u>615,595</u>	<u>5,438</u>	<u>621,033</u>

	Unrestricted funds	Restricted funds	Total
	2021	2021	2021
	£	£	£
Fund balances at 5 April 2021 are represented by:			
Tangible assets	190	-	190
Current assets/(liabilities)	571,086	6,755	577,841
	<u>571,276</u>	<u>6,755</u>	<u>578,031</u>

# THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2022

### 16 Related party transactions

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022 £	2021 £
Aggregate compensation	4,000	497

During the year thirteen (2021: two) council members were reimbursed £4,000 for meeting expenses (2021: £497). From the above figures 2 trustees were reimbursed £2,224 for meeting expenses (2021:£nil)

### 17 Cash generated from operations

	2022 £	2021 £
Surplus/(deficit) for the year	43,002	(10,325)
Adjustments for:		
Investment income recognised in statement of financial activities	(87)	(77)
Gain on disposal of tangible fixed assets	(180)	-
Depreciation of tangible fixed assets	640	307
Movements in working capital:		
Decrease/(increase) in debtors	9,506	(7,365)
Increase/(decrease) in creditors	16,574	(9,810)
(Decrease)/increase in deferred income	(4,349)	3,225
<b>Cash generated from/(absorbed by) operations</b>	<b>65,106</b>	<b>(24,045)</b>

**Association of Laparoscopic & Robotic Surgeons of Great Britain & Ireland**

England & Wales - Charity number 1058455

---

# Accounts

---

**THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND  
IRELAND**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 5 APRIL 2021**

# THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

## CONTENTS

---

	<b>Page</b>
Legal and administrative information	1
Trustees' report	2 - 3
Statement of trustees' responsibilities	4
Independent examiner's report	5
Statement of financial activities	6
Statement of financial position	7
Statement of cash flows	8
Notes to the financial statements	9 - 16

---

# THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	Mr D Menzies Mr D Mahon Professor T Arulampalam	
<b>Charity number</b>	1058455	
<b>Principal address</b>	The Royal College of Surgeons of England 35 -43 Lincoln's Inn Fields London WC2A 3PE	
<b>Independent examiner</b>	N Clemit ACA, FCCA JWPCreers LLP Chartered Accountants Genesis 5 Church Lane York YO10 5DQ	
<b>Council members</b>	D Menzies (retired November 2021) D Mahon (from November 2020, retired November 2021) N Francis (from November 2020) T Arulampalam J Ahmad I Ahmed A Awan M Adamo I Bhatti J Clements A Day (from November 2021) N Francis D Gooch (retired November 2021) S Higgs J Horwood C Jones (from November 2020) A Jones (retired November 2021) I Jourdan (from April 2021) N Keeling (retired November 2021) J Khan P Leeder N Maynard (retired November 2021) T Morrison C O'Boyle (retired November 2020) C Selvasekar S Shaikh (from November 2021) A Siddika (retired November 2021) Y K S Viswanath (from April 2021) G Whiteley (retired November 2021)	President President Elect Honorary Secretary Honorary Treasurer

# THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 5 APRIL 2021**

---

The trustees present their report and financial statements for the year ended 5 April 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019".

The legal and administrative information page forms part of this report.

### Objectives and activities

The objectives of the charity are:

- to advance public education and in particular without limiting the generality of the foregoing to raise and maintain the standards of minimally invasive surgery;
- the promotion, carrying out and encouragement of medical research particularly in the discipline of laparoscopy and minimally invasive surgery;
- the dissemination of results of such research to the public;
- such other activities being wholly for charitable purposes as the members shall from time to time in general meeting determine.

The Association of Laparoscopic Surgeons of Great Britain and Ireland (ALSGBI) aims to foster developments in laparoscopic surgery, to provide a structure for training, to promote educational and academic objectives. The ALSGBI also liaises with the Association of Surgeons of Great Britain and Ireland (ASGBI), the surgical Royal Colleges, the Specialist Advisory Committee (SAC) and other surgical and academic bodies.

The trustees have reviewed the outcome and achievements of the charity's objectives and activities for the year to ensure they remain focused in the charitable aims and activities to deliver benefits to the public. They have complied with the duty under Charities Act 2011 to have due regard to public benefit guidance as published by the Charity Commission.

### Achievements and performance

During the year the charity has continued to pursue its stated aims.

The charity has provided funding for surgical training and the attendance of surgical conferences and courses.

Laparoscopic surgery is a modern technique which was rare before 1990. Today, more than 20% of all the surgical procedures in the UK are performed laparoscopically. The benefits to the public arise as many people will have a laparoscopic procedure performed on them, and compared to standard surgery, they will experience less post-operative pain, a smaller risk of complications, a shorter hospital stay, a quicker recovery and a much smaller scar. By organising an Annual Scientific Meeting (ASM), and through its other activities, the ALSGBI ensures that scientific knowledge is shared and laparoscopic techniques advanced. There is also an increasing interest in robotic surgery.

### Impact of Covid

Between March 2019 - 5th April 2020, COVID had no material impact on our operation. From April 6th 2020 onwards, sponsorship declined compared to the previous year, but we replaced our normal physical Annual Scientific Meeting (ASM) with a virtual ASM with a very significant cost saving, offsetting the majority of the reduction in sponsorship. Surgical meetings are now being held again, with the required COVID safety precautions. As the salaries are tied to the sponsorship raised, in the current year salaries have fallen significantly, further offsetting the reduction in sponsorship.

### Financial review

During the year income totalling £142,596 was received. After expenditure of £152,921 there was a deficit of £10,325.

### Reserves policy

The unrestricted reserves are £571,276 (2020: £588,356) and restricted reserves are £6,755 (2020: £nil) at the year-end.

The trustees consider that the unrestricted reserves are held in order to ensure the annual scientific meeting continues each year.

Free reserves at the year-end were £571,086 (2020: £587,859).

# THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2021

---

### **Risk management**

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Structure, governance and management**

The association is an unincorporated charity which is governed by the constitution adopted on 5 September 1996.

Trustees are elected as set out in the constitution.

The trustees' report was approved by the Board of Trustees.

*Tan Arulampalam*

Professor T Arulampalam

Trustee

Date: 7 December 2021

# **THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 5 APRIL 2021***

---

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

---

I report to the trustees on my examination of the financial statements of The Association of Laparoscopic Surgeons of Great Britain and Ireland (the charity) for the year ended 5 April 2021.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

#### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do 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 financial statements to be reached.

N Clemit ACA, FCCA

JWPCreers LLP  
Chartered Accountants  
Genesis 5  
Church Lane  
York  
YO10 5DQ

Dated: 7 December 2021

# THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 5 APRIL 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes						
<b>Income</b>							
Donations and legacies	2	730	-	730	5,430	-	5,430
Charitable activities	3	126,589	15,200	141,789	295,546	4,670	300,216
Investment income	4	77	-	77	1,708	-	1,708
<b>Total income</b>		<u>127,396</u>	<u>15,200</u>	<u>142,596</u>	<u>302,684</u>	<u>4,670</u>	<u>307,354</u>
<b>Expenditure</b>							
Charitable activities	5	144,476	8,445	152,921	281,360	15,914	297,274
<b>Net (expenditure)/income before transfers</b>		<u>(17,080)</u>	<u>6,755</u>	<u>(10,325)</u>	<u>21,324</u>	<u>(11,244)</u>	<u>10,080</u>
Gross transfers between funds		-	-	-	(11,244)	11,244	-
<b>Net (expenditure)/income for the year</b>							
<b>Net movement in funds</b>		<u>(17,080)</u>	<u>6,755</u>	<u>(10,325)</u>	<u>10,080</u>	<u>-</u>	<u>10,080</u>
Fund balances at 6 April 2020		<u>588,356</u>	<u>-</u>	<u>588,356</u>	<u>578,276</u>	<u>-</u>	<u>578,276</u>
<b>Fund balances at 5 April 2021</b>		<u><u>571,276</u></u>	<u><u>6,755</u></u>	<u><u>578,031</u></u>	<u><u>588,356</u></u>	<u><u>-</u></u>	<u><u>588,356</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

## STATEMENT OF FINANCIAL POSITION

AS AT 5 APRIL 2021

---

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	8		190		497
<b>Current assets</b>					
Debtors	9	12,996		5,631	
Cash at bank and in hand		604,566		628,534	
		<u>617,562</u>		<u>634,165</u>	
<b>Creditors: amounts falling due within one year</b>	10	<u>(39,721)</u>		<u>(46,306)</u>	
Net current assets			577,841		587,859
<b>Total assets less current liabilities</b>			<u>578,031</u>		<u>588,356</u>
<b>Income funds</b>					
Restricted funds	13		6,755		-
Unrestricted funds			571,276		588,356
			<u>578,031</u>		<u>588,356</u>

The financial statements were approved by the Trustees on 7 December 2021

*Tan Arulampalam*

Professor T Arulampalam

Trustee

# THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 5 APRIL 2021

	Notes	2021 £	£	2020 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	16		(24,045)		9,546
<b>Investing activities</b>					
Purchase of tangible fixed assets		-		(570)	
Investment income received		77		1,708	
<b>Net cash generated from investing activities</b>			77		1,138
<b>Net cash used in financing activities</b>			-		-
<b>Net (decrease)/increase in cash and cash equivalents</b>			(23,968)		10,684
Cash and cash equivalents at beginning of year			628,534		617,850
<b>Cash and cash equivalents at end of year</b>			604,566		628,534

# THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 5 APRIL 2021

#### 1 Accounting policies

##### Charity information

The Association of Laparoscopic Surgeons is a charity in England. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are promotion, carrying out and encouragement of medical research in the field of laparoscopic and minimally invasive surgery.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued in October 2019)" and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### 1.4 Income

Income from grants is recognised when the charity has entitlement to the funds and any performance related conditions attached to the grants have been met.

Charitable income is recognised when the charity has entitlement to the funds, it is probable the income will be received and the amount can be measured reliably.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably, this is normally an indication of interest paid or payable by the bank.

Income in relation to events after the year end are deferred until the criteria for income recognition are met.

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Resources expended are allocated on an actual basis according to the nature of the cost. Other costs include the independent examiner's fees and legal and professional fees. All costs relating to the furtherance of the charity's objects are included in charitable activities.

# THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2021

1 Accounting policies (Continued)

### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or net of depreciation.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20-33% straight line
Computer equipment	33%
Website and database	33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

### 1.7 Cash and cash equivalents

Cash at bank and cash in hand includes cash and short term highly liquid investments.

### 1.8 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

#### **Basic financial assets**

Other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

#### **Basic financial liabilities**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discount due.

#### **Taxation**

As a registered charity, the charity is not liable to income tax or corporation tax on the excess of its income over its expenditure, nor to capital gains tax or corporation tax on profits on disposal of tangible fixed assets.

### 1.9 Leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the statement of financial activities on a straight line basis over the period of the lease.

## 2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and legacies	730	5,430

# THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2021

### 3 Charitable activities

	<b>Charitable Income 2021 £</b>	<b>Charitable Income 2020 £</b>
Conference fees and sponsorships	94,740	252,208
Receipts from conference dinner	-	4,800
Subscriptions	47,049	38,508
Scholarships	-	4,670
Sale of association tie	-	30
	<u>141,789</u>	<u>300,216</u>
Analysis by fund		
Unrestricted funds	126,589	295,546
Restricted funds	15,200	4,670
	<u>141,789</u>	<u>300,216</u>

### 4 Investment income

	<b>Unrestricted funds 2021 £</b>	<b>Unrestricted funds 2020 £</b>
Interest receivable	77	1,708
	<u>77</u>	<u>1,708</u>

# THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2021

### 5 Charitable activities

	Charitable Expenditure 2021 £	Charitable Expenditure 2020 £
Depreciation	307	883
Educational scholarships to individuals	851	15,914
Annual scientific meeting	19,474	73,070
Meetings, courses and seminars	525	29,108
Podcasts	945	-
Data collection and clinical audits	-	5,020
Subscriptions to EAES	8,906	7,444
Membership database	1,758	3,756
Administrator's costs	96,643	131,136
Rent, service charges and overheads	4,326	5,174
Office costs	13,429	20,050
Insurance	573	626
Advertising	200	-
Sundry	508	340
Bank charges and interest	1,302	1,615
	<hr/>	<hr/>
	149,747	294,136
	<hr/>	<hr/>
Share of support costs (see note 6)	1,824	1,823
Share of governance costs (see note 6)	1,350	1,315
	<hr/>	<hr/>
	152,921	297,274
	<hr/>	<hr/>
<b>Analysis by fund</b>		
Unrestricted funds	144,476	281,360
Restricted funds	8,445	15,914
	<hr/>	<hr/>
	152,921	297,274
	<hr/>	<hr/>

# THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2021

### 6 Support costs

	2021		2020			
	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Other accountancy services	1,824	-	1,824	2,186	-	2,186
Under/(over) provision in prior year	-	-	-	(363)	-	(363)
Independent examiners fee	-	1,350	1,350	-	1,315	1,315
	<u>1,824</u>	<u>1,350</u>	<u>3,174</u>	<u>1,823</u>	<u>1,315</u>	<u>3,138</u>
Analysed between						
Charitable activities	<u>1,824</u>	<u>1,350</u>	<u>3,174</u>	<u>1,823</u>	<u>1,315</u>	<u>3,138</u>

All accountancy fees include VAT.

### 7 Employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
Total	<u>3</u>	<u>3</u>
<b>Employment costs</b>	<b>2021</b>	<b>2020</b>
	£	£
Wages and salaries	81,826	110,793
Social security costs	3,731	8,610
Pension contributions - defined contribution scheme	11,086	11,733
	<u>96,643</u>	<u>131,136</u>

The ALSGBI council, which include the trustees, are considered key management personnel. No council members received any remuneration or received any other benefit from employment in the year (2020: £nil).

There were no employees whose annual remuneration was £60,000 or more.

# THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2021

<b>8</b>	<b>Tangible fixed assets</b>				
		<b>Fixtures and fittings</b>	<b>Computer equipment</b>	<b>Website and database</b>	<b>Total</b>
		£	£	£	£
	<b>Cost</b>				
	At 6 April 2020	8,223	9,600	52,364	70,187
		<hr/>	<hr/>	<hr/>	<hr/>
	At 5 April 2021	8,223	9,600	52,364	70,187
		<hr/>	<hr/>	<hr/>	<hr/>
	<b>Depreciation</b>				
	At 6 April 2020	8,106	9,220	52,364	69,690
	Depreciation charged in the year	117	190	-	307
		<hr/>	<hr/>	<hr/>	<hr/>
	At 5 April 2021	8,223	9,410	52,364	69,997
		<hr/>	<hr/>	<hr/>	<hr/>
	<b>Carrying amount</b>				
	At 5 April 2021	-	190	-	190
		<hr/>	<hr/>	<hr/>	<hr/>
	At 5 April 2020	117	380	-	497
		<hr/>	<hr/>	<hr/>	<hr/>
<b>9</b>	<b>Debtors</b>				
				<b>2021</b>	<b>2020</b>
	<b>Amounts falling due within one year:</b>			£	£
	Prepayments			12,996	5,631
				<hr/>	<hr/>
<b>10</b>	<b>Creditors: amounts falling due within one year</b>				
				<b>2021</b>	<b>2020</b>
		<b>Notes</b>		£	£
	Other taxation and social security			2,290	11,603
	Deferred income	11		32,903	29,678
	Trade creditors			198	751
	Other creditors			1,156	1,100
	Accruals and deferred income			3,174	3,174
				<hr/>	<hr/>
				39,721	46,306
				<hr/>	<hr/>

# THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2021

### 11 Deferred income

	2021 £	2020 £
At 6 April 2020	29,678	29,433
Released in the year		
Membership subscriptions	(13,678)	(9,933)
Annual Scientific meetings invoiced in advanced	(16,000)	(19,500)
Deferred in year		
Membership subscriptions	18,503	13,678
Annual Scientific meetings invoiced in advanced	14,400	16,000
	<u>          </u>	<u>          </u>
At 5 April 2021	<u>32,903</u>	<u>29,678</u>

### 12 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The contributions payable by the charity charged to the unrestricted fund amounted to £11,086 (2020: £11,733). Contributions totalling £1,115 (2020: £1,100) were payable to the fund at the year end and are included in creditors.

### 13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Balance at 5 April 2021 £
	Balance at 6 April 2020 £	Income £	Expenditure £	Transfer from unrestricted fund £	
Podcasts	-	7,700	(945)	-	6,755
Training day programme	-	7,500	(7,500)	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	-	15,200	(8,445)	-	6,755
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

  

	Movement in funds				Balance at 5 April 2020 £
	Balance at 6 April 2019 £	Income £	Expenditure £	Transfer from unrestricted fund £	
Scholarships fund	-	4,670	(15,914)	11,244	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	-	4,670	(15,914)	11,244	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

Restricted funds relate to donations for scholarships awarded (2020 only) and a grant to support the association's podcasts and training day programme (2021 only).

# THE ASSOCIATION OF LAPAROSCOPIC SURGEONS OF GREAT BRITAIN AND IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2021

### 14 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2021	2021	2021
	£	£	£
Fund balances at 5 April 2021 are represented by:			
Tangible assets	190	-	190
Current assets/(liabilities)	571,086	6,755	577,841
	<u>571,276</u>	<u>6,755</u>	<u>578,031</u>
	<u><u>571,276</u></u>	<u><u>6,755</u></u>	<u><u>578,031</u></u>
	Unrestricted funds	Restricted funds	Total
	2020	2020	2020
	£	£	£
Fund balances at 5 April 2020 are represented by:			
Tangible assets	497	-	497
Current assets/(liabilities)	587,859	-	587,859
	<u>588,356</u>	<u>-</u>	<u>588,356</u>
	<u><u>588,356</u></u>	<u><u>-</u></u>	<u><u>588,356</u></u>

### 15 Related party transactions

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2021	2020
	£	£
Aggregate compensation	497	11,024
	<u>497</u>	<u>11,024</u>

During the year no (2020: two) trustees were reimbursed for meeting expenses (2020: £7,291). Two (2020: eight) council members (non-trustees) were reimbursed £497 for meeting expenses (2020: £3,733).

### 16 Cash generated from operations

	2021	2020
	£	£
(Deficit)/surplus for the year	(10,325)	10,080
Adjustments for:		
Investment income recognised in statement of financial activities	(77)	(1,708)
Depreciation of tangible fixed assets	307	883
Movements in working capital:		
(Increase)/decrease in debtors	(7,365)	1,271
(Decrease) in creditors	(9,810)	(1,225)
Increase in deferred income	3,225	245
	<u>(24,045)</u>	<u>9,546</u>
<b>Cash (absorbed by)/generated from operations</b>	<u><u>(24,045)</u></u>	<u><u>9,546</u></u>