

Association of Upper Gastrointestinal Surgery of Great Britain and Ireland

England & Wales · Charity number 1093090

Details

Other names	THE ASSOCIATION OF UPPER GASTROINTESTINAL SURGEONS OF GREAT BRITAIN & IRELAND ("AUGIS"), AUGIS
Status	Registered
Legal form	Other
Registered	2002-07-23
Register	View on the Charity Commission register

Contact

Address	Royal College Of Surgeons 35-43 Lincoln's Inn Fields London WC2A 3PE
Phone	02078696116
Email	sarvjit@augis.org
Website	www.augis.org/

Activities

Objects: THE OBJECT OF THE ASSOCIATION SHALL BE THE ADVANCEMENT OF THE SCIENCE AND PRACTICE OF UPPER GASTROINTESTINAL SURGERY. THIS ENCOMPASSES THE SURGICAL MANAGEMENT OF BENIGN AND MALIGNANT DISEASES OF THE OESOPHAGUS, STOMACH, DUODENUM, SMALL BOWEL, LIVER, PANCREAS, GALL BLADDER, BILIARY TREE AND SPLEEN INCLUDING THE RELEVANT DIAGNOSTIC AND THERAPEUTIC ENDOSCOPIC PROCEDURES.

Activities: Education and support to surgeons and members of allied professions dealing with diseases of Upper GI organs.

Classification

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

Geography

- **Area of benefit:** NATIONAL
- Ireland
- Northern Ireland
- Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£506,238	£429,608	£800,248	3
2024-05-31	£507,932	£421,633	£704,691	3
2023-05-31	£523,859	£399,076	£618,392	2
2022-05-31	£428,697	£551,365	-	-
2021-05-31	£256,387	£246,106	-	-

Trustees

Name	Role	Appointed
Andrew Smith		2024-06-03
James Gossage		2023-09-29
Mr Samir Pathak		2025-12-02
Nilanjana Tewari		2024-09-13
Paul Duckworth		2025-04-01
Professor Timothy Underwood		2025-04-04

Accounts

**The Association
of Upper
Gastrointestinal
Surgery of
Great Britain &
Ireland (AUGIS)**

**Annual Report and
Financial Statements**

31 May 2025

Charity Registration Number
1093090

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Legal and administrative information

Members of the Council

Iain Cameron
Andrew Smith
Simon Galloway
James Gossage
Arin Saha
Martin Forshaw
Timothy Underwood
Nila Tewari
Paul Duckworth
Stuart Andrews
Ian Beckingham
Neil Bhardwaj
Rebecca Bidmead
Giles Bond-Smith
Kirk Bowling
Kirstin Carswell
James Catton
Benjamin Chan
Andrew Cockbain
Jihène El Kafsi
Stephen Fenwick
John Hammond
Steven Hornby
Fiona Huddy
Claire Jones
Rob Jones
Renol Koshy
Peter Lamb
Rajwinder Nijjar
Robert O'Neill
Samir Pathak
Anne Phillips
Keith Roberts
Javed Sultan
Nila Tewari
Paul Turner
Tim Underwood
Martin Wadley
Liz Ward
YKS Vishwanth

President
President Elect
Honorary Secretary (demitted September 2024)
Honorary Treasurer
Education, Training and Research Lead
Corporate Lead (demitted March 2025)
Director of Research (from April 2025)
Hon Secretary (from September 2025)
Lay person trustee (from April 2025)
NHSR Representative (demitted July 2024)
NCIP Reps (demitted February 2025)
Regional Representative
AHP Representative (demitted August 2024)
EGS Lead
Benign Lead (demitted September 2024)
Regional Representative
Endoscopy Lead
Roux Group President (demitted March 2025)
Regional Representative
Regional Representative
GBIHPBA President
Regional Representative
Regional Representative
AHP Representative
Regional Representative
CRLM SSL (demitted March 2025)
SAS/IMG Lead
Regional Representative
Regional Representative
Regional Representative (d4)
EDI Lead
AHP Representative
Pancreatic Cancer SSL (demitted March 2025)
OG Lead
Honorary Secretary
Regional Representative
OG SSL (demitted March 2025)
Regional Representative
AHP Lead
Benign Lead

Council members shown in **bold** are also members of AUGIS executive and Trustees of AUGIS.

Legal and administrative information

Principal office	Royal College of Surgeons of England 38 – 43 Lincoln's Inn Fields London WC2A 3PE
Telephone	0207 869 6116
Email	sarvjit@augis.org/nichola@augis.org
Website	www.augis.org
Charity registration number	1093090
Auditor	Buzzacott Audit LLP 130 Wood Street London EC2V 6DL
Bankers	Coutts & Co Commercial Banking 440 Strand London WC2R 0QS

The trustees present the statutory report together with the financial statements of The Association of Upper Gastrointestinal Surgeons of Great Britain & Ireland (AUGIS) and its subsidiary company AUGIS Trading Ltd (together the 'Group' or 'consolidated') for the year ended 31 May 2025.

The financial statements have been prepared in accordance with the accounting policies set out on pages 24 to 27 of the attached financial statements and comply with the charity's trust deed, applicable laws 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 United Kingdom and Republic of Ireland (FRS 102).

Structure, Governance and Management

The Association is governed by the Council drawn from the members of the Association. The Executive members of the Council are trustees of the charity for the purposes of the Charities Act 2011. This change was ratified in the AUGIS AGM which was held on the 28th September 2023. The Council consists of:

- ♦ The Executive Officers (President, President Elect, Honorary Treasurer, and Honorary Secretary and Education Training & Research Lead and Corporate Lead)
- ♦ The Honorary Secretary Elect and Honorary Treasurer Elect positions will sit on the Executive Council but will not hold the post of Trustee until they take on the full role of Honorary Secretary and Honorary Treasurer, respectively.
- ♦ The Leads of the following Committees: Endoscopy, Emergency Surgery, EDI (Equality, Diversity & Inclusion).
- ♦ The Regional Representatives.
- ♦ The Lead of the OG Group.
- ♦ The Lead of the Bariatric Group.
- ♦ The President of the HPB Group (GBIHPBA).
- ♦ The Lead of the Benign Group (BBUGSS)
- ♦ The President of the Trainee Group (Roux Group)
- ♦ The Nurse/Allied Health Professional members' representative/s now known as DANS

Other Council Members may be co-opted by the Council, including:

- The IMG/SAS Lead (International Medical Graduate/Specialist Associate Surgeon)
- The NHSR Representative and the NCIP Representative

Structure, Governance and Management (continued)

Nominations for the President (President Elect) are sought from the full consultant membership and the Executive Council shall put forward the nominations to the full membership to decide by ballot which nominations to recommend to the membership at the Annual General Meeting. A President Elect is approved up to two years before becoming President.

The Committee leads and members are selected by running an election from the specialty group in question.

The Trainee Members' Representative is nominated by the trainee members and elected by the-Roux committee.

The Affiliate Members' Representative is nominated by the affiliate members and elected by their committee.

The Regional Representatives are elected by members of the regions following invitations for nomination and a ballot.

New trustees are appointed from existing members of the Council. On appointment they are provided information from the Charity Commission detailing their roles and responsibilities as trustees and an induction into their role.

Out of pocket travelling expenses totalling £3,463 (2024 - £6,351) were reimbursed to three members of the Executive (2024 – five members of the Executive) during the period. No trustees had any beneficial interest in any contract with the charity during the year (2024 – none).

Structure, Governance and Management (continued)

Key management personnel

The AUGIS executive are Trustees of the association. The members of the AUGIS executive consider that they, supported by the specialty managers and Association Director Sarvjit Wunsch, comprise the key management of the charity in charge of directing and controlling, operating and running the charity on a day to day basis.

The trustees are not remunerated for their services. The remuneration of the specialty managers is decided upon by the Council Members, based on comparison with similar organisations.

Organisation structure

The administration of the charity is carried out by two full-time salaried general managers at the offices of The Royal College of Surgeons of Great Britain and Ireland (Charity registration number 212808), a charity with related objects and activities. The expenditure incurred on administration and office services has been recharged to AUGIS at cost.

The AUGIS Sub-Committees listed below are led by the Leads of the respective groups and consist of members of the Council and ordinary members of the Association. The individual memberships are listed in the relevant sections of this report. The Committees are:

Great Britain & Ireland Hepato Pancreato Biliary Association (GBIHPBA) Committee
Oesophageal Cancer (OG) Committee
Benign Committee
Emergency Committee
Bariatric Committee
Equality, Diversity & Inclusion (EDI) Committee
Roux Group (Trainee Surgeons) Committee
DANS (formerly Allied Health Professionals/Clinical Nurse Specialists (AHP/CNS)) Committee

In addition, the Leads of the following groups co-opt council members and ordinary members as appropriate to assist with:

Education Research and Training
Endoscopy

Statement of trustees' responsibilities

The trustees are responsible for preparing the trustees' report and 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 the group and of the incoming resources and application of resources of the group 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 Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102);
- ♦ make judgements and estimates that are reasonable and prudent;

Structure, Governance and Management (continued)

Statement of trustees' responsibilities (continued)

- ◆ state whether applicable United Kingdom 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 proper accounting records that are sufficient to show and explain the charity's transactions and 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 charity's trust deed. They are also responsible for safeguarding the assets of the charity and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Subsidiary company

AUGIS has one wholly owned subsidiary, AUGIS Trading Limited, with an issued share capital of £2. AUGIS Trading Limited, Company Registration No. 06380156, registered office Royal College of Surgeons of England, 35-43 Lincoln's Inn Fields, London, WC2A 3PE, carries out the Association's commercial operations raising sponsorship on its behalf for their annual meetings.

Risk management

The trustees are aware of the need to assess the major risks to which the charity is exposed, in particular those relating to the specific operational areas of the charity and its finances. The trustees have assessed the major risks and in doing so, the trustees has established effective systems to mitigate the risks identified.

The honorary treasurer is responsible for maintaining a risk register for the Association. This identifies the key risks to the Association and the processes put in place to mitigate those risks. The risk register is reviewed by all trustees at each full Council meeting three times a year, and updated accordingly.

The key risks identified, and plans to mitigate those risks are:

- ◆ A potential future reduction in meeting and membership subscription and other income.

Ensuring that our Annual Scientific Meetings and Educational Events are attractive both to delegates and to industry is vital, and this includes the continual input and hard work from the Education Lead and committee. Working proactively with industry will be required to ensure that companies remain loyal and invested in supporting AUGIS educational events, and this is achieved through collaboration of the AUGIS Executive, Roux Committee and AUGIS staff members.

Working with other associations when relevant, along with industry partners, will also ensure that the association does not work in isolation with regards to providing education and guidelines to the UGI Surgical community.

Structure, Governance and Management (continued)

Risk management (continued)

Investing in new technology for the benefit of meeting delegates, industry and staff members, along with increasing the profile of the association on social media and maintaining an informative and accessible website for members will be part of the ongoing plan to achieve this.

- ◆ Staffing levels and staff retention impacting on the running of the association.

Ensuring that the association has adequate staffing levels with the relevant skills in place for the requirements of the association is essential for the future of AUGIS. The Executive Committee are committed to continuing to hold annual staff appraisals and salary reviews and ensure any actions from these are done so in a timely fashion. Ensuring that there are adequate office and staff policies and procedures in place and ensuring that these are reviewed on a regular basis and communicated to staff members, will be an important aspect of this.

Recruiting a part-time staff member in November 2023, following on from a successful internship programme has highlighted the benefits to the association of increasing staffing levels, particularly around the busy Annual Scientific Meetings.

We have learnt a lot during the past two years and have adapted both our working practices and what we offer our members. We have explored and rolled out innovative ideas to engage our membership. Today we are more proactive, forward thinking, far-reaching and confident we can achieve the charitable aims of our Association.

Structure, Governance and Management (continued)

Objectives and Activities

Principal aims and objects

The overall objective of the Association is the advancement of the science and practice of upper gastrointestinal surgery.

AUGIS aims to improve the delivery, the results and outcome of conditions of the oesophagus, stomach, duodenum, pancreas, liver and biliary tract requiring surgical treatment.

AUGIS aims to provide a structure for training objectives, foster developments in Upper Gastrointestinal Surgery, promote educational and academic objectives and act as a liaison with other surgical and academic bodies. AUGIS promotes the establishment of high quality training programmes throughout the UK as a fundamental component of the Association's activities.

The Association will continue to use its offices to advance the quality of care provided to patients with upper GI disease and serve as a forum to disseminate information to health care professionals and the general population.

Public benefit statement

The trustees confirm that they have complied with their duty under the Charities Act. They have considered the public benefit guidance published by the Charity Commission and believe that they have followed its guidance in this area. The annual report gives a detailed description of the activities undertaken by the charity during the period in furtherance of its charitable purposes, and the trustees are satisfied that all such activities provide a public benefit.

Objectives and Activities (continued)

Fundraising statement

The charity does not actively solicit donations and therefore is not registered with the Fundraising Regulator and does not subscribe to any fundraising codes of practice. When donations from individuals are received, the charities aim to protect personal data and never sell data or swap data with other organisations. During the years ended 31 May 2025 and 31 May 2024 the charity received no complaints about its fundraising activities.

Activities

In pursuit of the Association's aims and objectives, the trustees meet regularly to consider developments within the field of upper gastrointestinal surgery and identify those areas that merit further work. Where necessary, funding is provided to allow this work to be completed.

The Association holds Annual Scientific Meetings along with regional meetings, online events and training opportunities, whilst our website and regular communication with membership continue to inform individuals who wish to be kept abreast of advances and developments in the area of upper GI disease.

AUGIS and the areas of subspecialty within the field of Upper GI are represented by the Council and Leads and meetings of both the umbrella association and sub-specialty interest groups, provide an opportunity to bring together individuals motivated to advance the science and practice of upper gastrointestinal surgery and to promote research in this field.

The Association will work with any agency that shares these goals and its council will endeavour to influence national policy decision making on issues relating to clinical services and audit, professional education and training.

General and scientific meetings are held each year which provide an educational forum designed to promote standards in training in upper gastrointestinal surgery and endoscopy. Speakers of national and international repute are invited. Presentations are also welcomed from the clinical and scientific fields and are selected by the programme committee and the best papers compete for the "BJS Prize".

In addition one of the three sub-specialty groups within AUGIS; the Great Britain and Ireland Hepato Pancreatico Biliary Association (GBIHPBA), holds their own regular stand-alone meetings.

Achievements and Performance

Education

Over the past 12 months, AUGIS has experienced a dynamic and rewarding period in education and training, marked by a renewed focus on face-to-face learning following the pandemic. The Society has supported and promoted a wide range of regional and national events, reconnecting colleagues across the UK and enhancing engagement among consultants and residents alike.

Educational highlights have included bariatric courses in Yorkshire, hiatal and advanced benign courses in London, the BBUGSS symposium in Oxford, and a robotic surgery conference in Coventry.

Achievements and Performance (continued)

Education (continued)

All events were successfully delivered through collaboration between local organisers and Faculty, with streamlined support from AUGIS. These events have not only enhanced clinical learning but also strengthened professional relationships across the specialty.

AUGIS has continued to build strong partnerships with groups such as BBUGSS and GBIHPBA, co-delivering successful masterclasses in OG and bariatric surgery. Under Samir Pathak's leadership, the 'Masterclass in...' series has become a model for future course development, with the HPB course now guiding the design of similar offerings in OG surgery. Jihène El Kafsi's hiatal course structure is also contributing to a growing library of AUGIS-approved course manuals, allowing for consistent, high-quality delivery nationwide.

The Roux Group remains central to AUGIS' training strategy. Led by Director of Education Heather Davis, the Group hosted another successful Roux Weekend, drawing enthusiastic participation from residents and showcasing the evolving educational synergy between the Roux Group and AUGIS.

AUGIS has also seen notable growth in education for AHP colleagues, with the recent Oxford event featuring a standout AHP programme that combined insightful content with valuable networking opportunities.

AUGIS has also taken important steps to strengthen its research infrastructure. Following Council approval, three Site Specialty Leads (SSLs) were appointed to lead research in Upper GI, pancreas, and liver, supported by £37.5K per annum from AUGIS and an additional £7.5K from Heartburn UK for the Upper GI role. After a national selection process run with the Royal College of Surgeons, the appointed SSLs are:

- Professor Sheraz Markar (Upper GI)
- Mr Alex Gordon-Weeks (Liver)
- Mr Samir Pathak (Pancreas).

To coordinate and mentor this work, Professor Tim Underwood has been appointed as the first AUGIS Director of Research, a new Executive Committee role. His mandate includes the development of a comprehensive research strategy and support for grassroots research initiatives. AUGIS has appointed Paul Duckworth, a Lay Trustee to sit on the executive council.

Equality, Diversity & Inclusion Lead

Since the establishment of the EDI committee approximately three years ago, significant work has been undertaken to ensure EDI principles are embedded within the organisation. A guidance document has been created and ratified by the AUGIS Council to standardise the formatting of conferences and set expectations for speakers. This guidance also extends to regional training days. The AUGIS Mentorship Programme, now in its second year, continues to grow with 17 mentor-mentee pairings currently active, and plans to expand further in the coming year.

Achievements and Performance (continued)

Allied Health Professional and Specialist Nurses report

In May 2025, the Group launched the inaugural AUGIS Oesophagogastric Dietitians Expert Forum in Liverpool, providing a platform for Dietitian members to present their work and engage in critical discussion. The initiative, led by Fiona Huddy and Vida Dassou, is expected to become an annual fixture. The first-ever AUGIS DANS education and travel fellowships were awarded to Hannah Olejnik and Claire McDonald, who will present their experiences from a visit to Cambridge at the upcoming ASM. AUGIS encourages further applications later this year, recognising the fellowships as important opportunities for clinical insight, research exposure, and inter-centre collaboration.

Roux Group

AUGIS has championed innovation in educational delivery. Monthly visual abstracts of landmark UGI papers have helped trainees keep pace with key developments, while the Society has supported high-fidelity robotic training courses in Oxford, Cambridge, and Liverpool, in both UGI and HPB surgery. The Roux Group also played a vital role in supporting the AUGIS CholeSafe initiative, reinforcing commitment to safety and standardised training.

AUGIS significantly expanded its trainee-focused programme at the 2024 Annual Scientific Meeting in Manchester, with Roux-led skills workshops, the regional trainee competition, and highly attended social events such as the popular Roux Curry Night and the Young Surgeon's Lounge breakfast session. At ASiT 2025 in Belfast, Roux delivered advanced laparoscopic training, a UGI research roundup, and poster judging, actively promoting UGI as a leading subspecialty to early-career trainees.

Over the past year, AUGIS, through the Roux Group, has continued to lead on shaping the future of Upper GI training and education across the UK and Ireland. Beginning with a landmark survey in 2021 on the state of UGI training—first presented at AUGIS 2022 in Aberdeen and later published in the *Annals of the Royal College of Surgeons*—this work has helped shape national discussion, including influencing the JCST General Surgery curriculum review due for implementation in 2025. The Roux Group remains a vibrant, evolving arm of AUGIS—committed to elevating surgical education, fostering research, and building a strong community of future Upper GI surgeons.

Within the regions

Wales: A key highlight was the NHS Wales UGI Cancer Network educational event at Cardiff's University Hospital of Wales, which brought together a wide range of professionals—from primary care and nursing to oncology and dietetics. The programme covered topics such as capsule sponge diagnosis, trans-nasal endoscopy, UGI dietetics.

South West: AUGIS has supported a number of regional meetings, such as the South West Robotic Symposium in Taunton and the Oxford meeting. The CholeSafe program has moved forward with two successful validation meetings in Manchester and Barnsley. The aim is to pilot the course at the Glasgow ASM and expand further into the Wessex and West Midlands regions.

Achievements and Performance (continued)

Within the regions (continued)

Yorkshire and Humber: National Cholecystectomy & Bile Duct Injury Summit, hosted in Leeds in October, which brought together clinicians nationwide to discuss strategies for improving gallbladder surgery safety. The summit also marked the launch of the Bile Duct Injury Register and updates on the Safe Cholecystectomy Programme, which has begun piloting in Barnsley.

West Midlands: An East/West Midlands meet-and-greet event, brought together consultants and trainees. The meeting sparked productive discussions on regional collaboration, particularly around the development of future educational courses.

Financial report for the period

AUGIS continues to maintain a healthy financial position. The annual society meeting in Manchester was extremely successful, attracting substantial industry sponsorship. The meeting was well attended with good discussions on a wide range of topics. The membership is now over 850 strong with increasing numbers of trainees and allied professionals.

As a charitable organisation AUGIS are committed to supporting the membership. AUGIS has consistently kept membership rates low for several years whilst at the same time increasing the membership benefits.

The consolidated statement of financial activities on page 21 shows income for the year of £506,238 (2024 - £507,932) and total expenditure in the year was £429,608 (2024 - £421,633). Net income for the year was therefore £76,630 (2024 -£86,299).

Subscription income from AUGIS members amounted to £131,891 (2024 - £131,955).

The Annual Scientific Meeting generated registration income of £172,569 which combined with sponsorships and partnerships income of £151,040 resulted in total income of £323,609. Meeting related costs were £151,676 excluding the cost of related overheads. Meeting surpluses are retained by the Association to be used for the benefit of the membership and investment in the specialty.

Direct costs for the period were £228,882 (2024 - £219,648) and support costs £200,726 (2024 - £201,985).

Reserves policy and financial position

Reserves policy

The trustees have examined the requirement for free reserves i.e. those unrestricted funds not invested in tangible fixed assets, designated for specific purposes, or otherwise committed. The trustees consider that, given the nature of the charity's work, the level of free reserves should be a minimum of £350,000 at any one time. The reserves policy was reviewed by the trustees in May 2024 and would cover the Association if there was a 12 month period without any income and would cover the ongoing costs of the association.

The trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in incoming resources due to timing differences in income flows, adequate working capital to cover core costs, and will allow the charity to cope and respond to unforeseen events.

The trustees are aware that all organisations continue to be exposed to increasing financial risk in the current economic climate, and that holding a higher level of reserves in the medium term may be prudent.

Financial position

The balance sheet shows total funds of £800,248 (2024 - £723,618 restated), of which all are free reserves, which is in excess of the reserves policy.

The trustees would like to provide financial support to members for training and research grants on an annual basis. The trustees will review on an annual basis funding available to support such grants and training.

Going concern assessment

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of one year from the date of approval of these accounts.

With a successful ASM in 2024, the association continues to have a prudent approach to financial commitments and the Reserves Policy provides the association with funding to support the association over a 12-month period if there was no income. However, with current cash levels the trustees are confident in the appeal of regional meetings and our annual scientific meeting to bring in funds from registration fees and from membership subscription. This will allow the association to provide grants to members for education and research. The Trustees would also like to consider keeping the membership subscription rates low, so that member's benefit from the financial success of the association and to reflect the good current financial position of the association. Equally, if required, the Trustees will consider an increase in fees and subscriptions to reflect rising costs for the association.

The trustees are therefore satisfied the Association is a viable going concern.

Future Plans and Targets

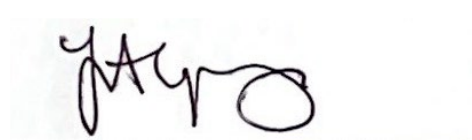
Future plans include expanding online offerings, with webinars covering landmark papers across sub-specialties, the rollout of the CholeSAFE course, the launch of the national BDI registry, and tailored revision sessions for MRCS and FRCS candidates. AUGIS remains committed to supporting its members and welcomes ideas for future educational events.

AUGIS is establishing a Professional Affairs Committee to support members with ethical, medicolegal, and professional issues, and to oversee guideline development. The lead role for this committee will be advertised in due course.

Recognising the limitations of the current digital infrastructure, AUGIS has committed to the redevelopment of its website, merging content from both the Roux and GBHPBA platforms into a single, unified site. This upgrade will enhance user experience and streamline communication while delivering cost efficiencies.

The Society looks forward to further enhancing the scope and quality of training opportunities for all professionals within the Upper GI community.

Approved by the trustees and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'J Gossage', is written over a light blue rectangular background.

James Gossage

Member of the Executive

Approved by the trustees on: 3 December 2025

Independent auditor's report to the trustees of the Association of Upper Gastrointestinal Surgery of Great Britain & Ireland (AUGIS)

Opinion

We have audited the accounts of the Association of Upper Gastrointestinal Surgery of Great Britain & Ireland (the 'parent charity') and its subsidiary (the 'group') for the year ended 31 May 2025 which comprise the consolidated statement of financial activities, balance sheets, consolidated statement of cash flows, the principal accounting policies and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the accounts:

- ◆ give a true and fair view of the state of the group's and of the parent charity's affairs as at 31 May 2025 and of the group income and expenditure for the year then ended;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the accounts section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the accounts, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the accounts is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and parent charity's ability to continue as a going concern for a period of at least twelve months from when the accounts are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report and financial statements other than the accounts and our auditor's report thereon. The Trustees are responsible for the other information contained in the annual report. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- ◆ the information given in the trustees' annual report is inconsistent in any material respect with the accounts; or
- ◆ sufficient accounting records have not been kept by the parent charity; or
- ◆ the parent charity accounts are not in agreement with the accounting records; or
- ◆ we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the accounts

We have been appointed as auditor under section 152 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

How the audit was considered capable of detecting irregularities including fraud:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the charity through discussions with management and trustees and from our knowledge and experience of the charity sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the accounts or the activities of the group and the charity. These included but were not limited to 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 to the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019), taxation legislation and data protection, employment, and health and safety legislation; and
- We assess the extent of compliance with laws and regulations identified above by making enquiries of management and representatives of the trustees and review of the minutes of trustee meetings.

We assessed the susceptibility of the group and the charity's accounts to material misstatement, including how fraud might occur by:

- Making enquiries of management and representatives of the trustees as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

Auditor's responsibilities for the audit of the accounts (continued)

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested the authorisation of expenditure;
- Evaluated the implementation of financial controls; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of the trustees; and
- Enquiring of as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Independent auditor's report Year to 31 May 2025

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Buzzacott Audit LLP
Statutory Auditor
130 Wood Street
London
EC2V 6DL

Buzzacott Audit LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Date: 3 December 2025

Consolidated statement of financial activities Year to 31 May 2025

	Notes	Total funds 2025 £	Total funds 2024 (restated) £
Income from:			
Other trading activities	1	192,993	196,847
Interest receivable		282	419
Charitable activities	2	312,963	306,666
Other		—	4,000
Total income		506,238	507,932
Expenditure on:			
Charitable activities	3	429,608	421,633
Total expenditure		429,608	421,633
Net income and net movement in funds		76,630	86,299
Reconciliation of funds:			
Fund balances brought forward at 1 June		723,618	618,392
Prior year adjustment		—	18,927
Restated fund balance brought forward		723,618	637,319
Fund balances carried forward at 31 May		800,248	723,618

The comparative funds balances brought forward at 1 June and carried forward at 31 May have been restated with further detail given in note 13.

All recognised gains and losses are included in the above statement of financial activities.

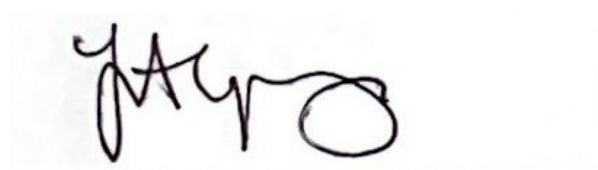
All of the Group's activities derived from continuing operations during the above two financial periods.

Balance sheets 31 May 2025

	Notes	Consolidated		Association	
		2025 £	2024 (restated) £	2025 £	2024 (restated) £
Fixed assets					
Investment in subsidiary	10	—	—	2	2
		<u>—</u>	<u>—</u>	<u>2</u>	<u>2</u>
Current assets					
Debtors: due within one year	8	72,529	37,768	100,198	109,896
Cash at bank and in hand		798,658	768,320	791,203	736,258
		<u>871,187</u>	<u>806,088</u>	<u>891,401</u>	<u>846,154</u>
Liabilities					
Creditors: amounts falling due within one year	9	(70,939)	(82,470)	(33,595)	(63,941)
Net current assets		<u>800,248</u>	<u>723,618</u>	<u>857,806</u>	<u>782,214</u>
Total net assets		<u>800,248</u>	<u>723,618</u>	<u>857,808</u>	<u>782,214</u>
The funds of the group/charity:					
Funds and reserves					
Unrestricted general funds		800,248	723,618	857,808	782,214
		<u>800,248</u>	<u>723,618</u>	<u>857,808</u>	<u>782,214</u>

The comparative creditors balance has been restated with further detail given in note 13.

Approved by the Executive
and signed on their behalf by:



James Gossage
Member of the Executive

Approved on: 3 December 2025

Charity Number: 1093090

Consolidated statement of cash flows 31 May 2025

	Notes	2025 £	2024 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	A	30,056	(27,378)
Cash flows from investing activities:			
Deposit interest		282	419
Net cash provided by investing activities		282	419
Change in cash and cash equivalents in the year		30,338	(26,959)
Cash and cash equivalents at 1 June	B	768,320	795,279
Cash and cash equivalents at 31 May	B	798,658	768,320

Notes to the statement of cash flows for the year to 31 May

A Reconciliation of net movement in funds to net cash provided by operating activities

	2025 £	2024 £
Net movement in funds (as per the statement of financial activities)	76,630	86,299
Adjustments for:		
Deposit interest	(282)	(419)
Decrease (increase) in debtors	(34,761)	45,593
Decrease in creditors	(11,531)	(158,851)
Net cash provided by (used in) operating activities	30,056	(27,378)

B Analysis of changes in net debt

	At 1 June 2024 £	Movement in year £	At 31 May 2025 £
Cash at bank and in hand	768,320	30,338	798,658
Total cash and cash equivalents	768,320	30,338	798,658

Principal accounting policies Year to 31 May 2025

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are laid out below.

Basis of preparation

These accounts have been prepared for the year to 31 May 2025.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest pound.

Critical accounting estimates and areas of judgement

There are no items in the accounts which required the trustees and management to make significant judgements or estimates.

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of one year from the date of approval of these accounts.

With a successful ASM in 2024, the association continues to have a prudent approach to financial commitments and the Reserves Policy provides the association with funding to support the association over a 12 month period if there was no income. However with current cash levels the trustees are confident in the appeal of regional meetings and our annual scientific meeting to bring in funds from registration fees and from membership subscription. This will allow the association to provide grants to members for education and research. The Trustees would also like to consider keeping the membership subscription rates low, so that member's benefit from the financial success of the association and to reflect the good current financial position of the association. Equally, if required, the Trustees will consider an increase in fees and subscriptions to reflect rising costs for the association.

The trustees are therefore satisfied the Association is a viable going concern.

Basis of consolidation

The consolidated financial statements of the Group incorporate the financial statements of the Association and its subsidiary AUGIS Trading Limited. These have been consolidated on a line by line basis. The statement of financial activities represents the consolidation of charitable activities of the Association and its subsidiary.

Principal accounting policies Year to 31 May 2025

Basis of consolidation (continued)

No separate statement of financial activities has been presented for the Association alone.

The income of the Association for the year ended 31 May 2025 was £325,450 (2024: £312,290) and expenditure was £249,858 (2024: £186,584).

Income recognition

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably and it is probable that the income will be received.

Income comprises subscriptions, meeting registration fees, income from other trading activities and interest receivable.

Subscription income is accounted for in the period it is receivable. The income arising from scientific meetings is recognised on a receivable basis. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor or funder has specified that the income is to be expended in a future accounting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Other income relates to a refund of items recognised as expenditure in previous financial years.

Principal accounting policies Year to 31 May 2025

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and support costs. All expenses, including support costs, are allocated to charitable activities.

Expenditure on charitable activities includes all costs associated with furthering the charitable purposes of the charity through the provision of its charitable activities. Such costs include direct and support costs, including governance costs.

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment.

Governance costs comprise the costs involving the public accountability of the charity (including audit costs) and costs in respect to its compliance with regulation and good practice.

All expenditure is stated inclusive of irrecoverable VAT.

Fund accounting

The general funds represent those monies which are freely available for application towards achieving any charitable purpose that falls within the charity's charitable objects.

There have been no designated or restricted activities in the year ended 31 May 2025 or 31 May 2024.

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition.

Principal accounting policies Year to 31 May 2025

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Financial instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the charity and their measurement basis are as follows:

Financial assets – other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank – classified as a basic financial instrument and is measured at face value.

Financial liabilities – accruals and other creditors are financial instruments, and are measured at amortised cost.

Pension contributions

Contributions in respect of the charity's defined contribution pension scheme are charged to the statement of financial activities when they are payable to the scheme. The charity's contributions are restricted to the contributions disclosed in note 6. There were no outstanding contributions at the year end. The charity has no liability beyond making its contributions and paying across the deductions for the employees' contributions.

1 Income from other trading activities

	Total funds 2025 £	Total funds 2024 £
Fundraising income – sponsorships and partnerships		
. AUGIS Annual scientific meeting	151,040	166,642
. AUGIS Regional meetings	29,105	5,785
. Roux meetings	12,848	24,420
	192,993	196,847

2 Income from charitable activities

	Total funds 2025 £	Total funds 2024 £
Subscriptions	131,891	131,955
Meetings		
. AUGIS registrations	172,569	163,001
. ROUX registrations	8,503	11,710
	312,963	306,666

3 Expenditure on charitable activities

	Total funds 2025 £	Total funds 2024 £
Direct costs	228,882	219,648
Support costs	200,726	201,985
	429,608	421,633

	Total funds 2025 £	Total funds 2024 £
Direct costs		
Annual scientific meeting		
. Venue hire, catering and audio visual equipment	102,555	126,657
. Printing, stationery and couriers	—	146
. Scientific programme and abstracts	1,956	3,391
. Administration and other costs	45	2,906
. Social events, including drinks reception	16,975	17,562
. Marketing	8,428	—
. Travel and accommodation	14,035	18,797
. App and virtual platform	5,867	4,951
. Subscription	868	360
. Insurance	947	2,050
	151,676	176,820
Other direct costs		
AUGIS Roux meeting	32,520	31,175
Regional meetings	32,022	7,349
CNS/AHP meeting	364	1,169
AUGIS grants and prizes	11,350	3,135
BJS costs	950	—
	228,822	219,648

3 Expenditure on charitable activities (continued)

Support costs	Total funds 2025 £	Total funds 2024 £
Secretarial and administration staff costs	113,550	123,504
Communication	8,059	592
Printing, postage and stationery	91	2,814
Accommodation, insurance, overheads and services	11,948	14,529
Audit and accountancy (note 4)	30,558	21,521
Professional fees	783	6,322
Computer maintenance	1,700	5,362
Website costs	—	642
Database costs	7,750	5,254
Meetings, travel and subsistence	1,310	1,304
Council meetings' expenses and reimbursed expenses (note 4)	9,688	7,489
Bank charges	11,853	9,233
Other	3,436	3,419
	200,726	201,985

4 Governance costs

	2025 £	2024 £
Professional fees	30,558	21,521
Council meetings' expenses and reimbursed expenses	9,688	7,489
	40,246	29,010

5 Net income

This is stated after charging:

	2025 £	2024 £
Staff costs (note 6)	113,550	123,504
Auditor's remuneration (excluding VAT)		
. Statutory audit (including consolidation)	17,490	14,835
. Other services	13,068	4,695

Other services provided in 2025 include additional accountancy support during the implementation phase of new bookkeeping software as well as additional tax services relating to the Association's tax computation, required by HMRC on a rotational basis only.

6 Staff costs, trustees' remuneration and remuneration of key management personnel

None of the trustees received any remuneration in respect of their services during the year ended 31 May 2025 (2024 – none).

Out of pocket travelling expenses totalling £3,463 (2024 - £6,351) were reimbursed to three members of the Executive (2024 – five members of the Executive) during the period.

	2025 £	2024 £
Wages and salaries	95,376	104,856
Social security costs	5,083	5,628
Other pension costs	13,091	13,020
	113,550	123,504
Incurred in respect of		
Support costs	113,550	123,504
	113,550	123,504

6 Staff costs, trustees' remuneration and remuneration of key management personnel
(continued)

The average number of secretarial and administrative employees during the year, calculated on an average headcount was 3 (2024 – 3) and on a full-time equivalent basis was 2.0 (2024: 2.3). One employee earned between £60,001 - £70,000 during the year (2024 – none).

The key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis comprises the trustees (the AUGIS Executive as listed on page 1), with the support of the specialty managers. None of the trustees received remuneration for their services (2024 – none). The total remuneration (including taxable benefits and including employer's pension contributions but excluding employer's national insurance) of the key management personnel for the year was £88,971 (2024 – £110,817).

7 Taxation

The Association of Upper Gastrointestinal Surgery of Great Britain & Ireland (AUGIS) is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

8 Debtors

	Consolidated		Association	
	2025 £	2024 £	2025 £	2024 £
Trade debtors	26,958	11,642	798	1,256
Prepayments	32,649	20,756	894	9,415
VAT	9,845	—	—	—
Other debtors	3,077	5,370	2,609	5,114
Amount owed by AUGIS Trading Limited	—	—	95,897	94,111
	72,529	37,768	100,198	109,896

9 Creditors: amounts falling due within one year

	Consolidated		Association	
	2025 £	2024 (restated) £	2025 £	2024 (restated) £
Trade creditors	37,400	—	4,836	—
Other creditors	1,737	1,110	1,735	—
Amounts due to BOMSS (Note 12)	—	32,733	—	32,733
Accruals and deferred income	31,802	44,405	27,024	31,208
VAT	—	4,222	—	—
	70,939	82,470	33,595	63,941

The comparative other creditors balance has been restated with further detail in note 13.

10 Net income from subsidiary

The Association has one wholly-owned subsidiary, AUGIS Trading Limited, which is incorporated in England and Wales. AUGIS Trading Limited raises sponsorship on behalf of the Association for the annual programme of meetings. AUGIS Trading Limited, company registration number 06380156, registered office Royal College of Surgeons of England, 35-45 Lincoln's Inn Fields, London, WC2A 3PE, was incorporated on 24 September 2007.

A summary of AUGIS Trading Limited's results for the year to 31 May is shown below.

	2025 £	2024 £
Turnover	180,788	195,642
Cost of sales	(158,774)	(210,230)
Gross profit(loss)	22,014	(14,588)
Administrative expenses	(20,974)	(24,819)
Operating profit(loss)	1,040	(39,407)
Interest receivable	—	—
Net profit(loss)	1,040	(39,407)
Retained loss brought forward	(58,600)	(19,193)
Net loss	1,040	(39,407)
Retained losses carried forward	(57,560)	(58,600)

11 Related party transactions

During 2025 and 2024, transactions with related parties were undertaken as detailed below.

Trustees' remuneration and remuneration of key management personnel is detailed in Note 6, no further transactions were undertaken with related parties in the period.

Members of the Executive also attend events and pay for membership of the Association, fees are paid in line with applicable member rates.

The intercompany creditor balance between AUGIS and AUGIS Trading Limited at the current and prior period reporting dates is as stated in note 8.

12 The British Obesity and Metabolic Surgery Society

On 5 November 2020, The British Obesity and Metabolic Surgery Society (BOMSS) registered as a CIO (Charity Commission Registration Number: 1192184). The activities of BOMSS had previously been facilitated by AUGIS, however commencing in the year ended 31 May 2021 BOMSS began to operate independently.

It has been agreed by the AUGIS Council in the year ended 31 May 2023, that AUGIS should provide a grant to BOMSS reflecting funds accumulated by AUGIS up to 31 May 2023, adjusted for any further related legal fees incurred up to the point of payment.

The balances reported under this arrangement at 31 May 2025 and 31 May 2024 are summarised below.

	£
100% of BOMSS NBSR Restricted Fund	80,966
100% of BOMSS SSL Restricted Fund	23,000
50% of BOMSS Designated Fund	98,199
Total provided for at 31 May 2022	202,165
Less: legal fees incurred in year ended 31 May 2023	(2,986)
Total provided for at 31 May 2023	199,179
Payments made in the year ended 31 May 2024	(166,446)
Total provided for at 31 May 2024	32,733
Payments made in the year ended 31 May 2025	(32,733)
Balance at 31 May 2025	Nil

12 Prior year adjustment

Reconciliation of retained earnings	2024 £
Other creditor written back	18,927
Retained earnings as previously stated at 31 May 2024	704,691
Retained earnings as restated at 31 May 2024	723,618

	Consolidated 2024 (restated) £	Association 2024 (restated) £
Creditors as originally stated at 31 May 2024	101,397	82,868
Other creditor written back	18,927	18,927
Creditors restated as at 31 May 2024	82,470	63,941

Consolidated detailed income and expenditure statement Year to 31 May 2025

This page does not form part of the statutory financial statements

	2025 £	2024 £
Income		
AUGIS Annual scientific meeting		
. Registrations	172,569	163,001
. Sponsorship	151,040	166,642
	323,609	329,643
Subscriptions		
. AUGIS	131,891	131,955
	131,891	131,955
AUGIS Roux meeting	21,351	36,130
Regional meetings	29,105	5,785
AUGIS Other income	—	4,000
Bank interest	282	419
	50,738	46,334
Total income	506,238	507,932
Expenditure		
<i>Annual scientific meeting</i>		
. Venue hire, catering and audio visual equipment	102,555	126,657
. Printing, stationery and couriers	8,428	146
. Administration and other costs	45	2,906
. Scientific programme including abstracts and subscriptions	1,956	3,391
. App and virtual platform	7,685	5,311
. Social events, including drinks reception	16,975	17,562
. Travel and accommodation	14,035	18,797
. Insurance	947	2,050
Carried forward	152,626	176,820

Consolidated detailed income and expenditure statement Year to 31 May 2025

This page does not form part of the statutory financial statements

	2025 £	2024 £
Expenditure (continued)		
Brought forward	152,626	176,820
Other direct costs		
AUGIS ROUX	32,520	31,175
CNS/AMP	364	1,169
AUGIS grants and prizes	11,350	3,135
Regional meeting expenses	32,022	7,349
Overheads		
Communication	8,059	592
Secretarial and administration staff costs	113,550	123,504
Printing, postage and stationery	91	2,814
Accommodation, insurance, overheads and service charges	11,948	14,529
Computer maintenance and software	1,700	5,362
Website costs	—	642
Database	7,750	5,254
Audit and accountancy	30,558	21,521
Professional fees	783	6,322
Bank charges	11,853	9,233
Meetings, travel and subsistence expenses	1,310	1,304
Council meetings' expenses and reimbursed expenses	9,688	7,489
Other	3,436	3,419
Total expenditure	429,608	421,633
Net income	95,557	86,299

Accounts

**The Association
of Upper
Gastrointestinal
Surgery of
Great Britain &
Ireland (AUGIS)**

**Annual Report and
Financial Statements**

31 May 2024

Charity Registration Number
1093090

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Legal and administrative information

Members of the Council

Iain Cameron
Andrew Smith
Simon Galloway
James Gossage
Arin Saha
Martin Forshaw
Stuart Andrews (demitted July 2024)
Ian Beckingham
Neil Bhardwaj
Rebecca Bidmead
Giles Bond-Smith
Kirk Bowling
Kirstin Carswell
James Catton
Benjamin Chan
Andrew Cockbain
Jihène El Kafsi
Stephen Fenwick
John Hammond
Steven Hornby
Fiona Huddy
Claire Jones
Rob Jones
Renol Koshy
Peter Lamb
Rajwinder Nijjar
Robert O'Neill
Samir Pathak
Anne Phillips
Keith Roberts
Javed Sultan
Nila Tewari
Paul Turner
Tim Underwood
Martin Wadley
Liz Ward

President
President Elect
Honorary Secretary
Honorary Treasurer
Education, Training and Research Lead
Corporate Lead
NHSR Representative
NCIP Representative
Regional Representative
AHP Representative
EGS Lead
Benign Lead
Regional Representative
Endoscopy Lead
Roux Group President
Regional Representative
Regional Representative
GBIHPBA President
Regional Representative
Regional Representative
AHP Representative
Regional Representative
CRLM SSL
SAS/IMG Lead
Regional Representative
Regional Representative
Regional Representative
EDI Lead
AHP Representative
Pancreatic Cancer SSL
OG Lead
Honorary Secretary Elect
Regional Representative
OG SSL
Regional Representative
AHP Lead

Council members shown in **bold** are also members of AUGIS executive and Trustees of AUGIS..

Legal and administrative information

Principal office	Royal College of Surgeons of England 38 – 43 Lincoln's Inn Fields London WC2A 3PE
Telephone	0207 869 6116/6115
Email	sarvjit@augis.org/nichola@augis.org
Website	www.augis.org
Charity registration number	1093090
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL
Bankers	Coutts & Co Commercial Banking 440 Strand London WC2R 0QS

The trustees present the statutory report together with the financial statements of The Association of Upper Gastrointestinal Surgeons of Great Britain & Ireland (AUGIS) and its subsidiary company AUGIS Trading Ltd (together the 'Group' or 'consolidated') for the year ended 31 May 2024.

The financial statements have been prepared in accordance with the accounting policies set out on pages 24 to 27 of the attached financial statements and comply with the charity's trust deed, applicable laws 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 United Kingdom and Republic of Ireland (FRS 102).

Structure, Governance and Management

The Association is governed by the Council drawn from the members of the Association. The Executive members of the Council are trustees of the charity for the purposes of the Charities Act 2011. This change was ratified in the AUGIS AGM which was held on the 28th September 2023. The Council consists of:

- ◆ The Executive Officers (President, President Elect, Honorary Treasurer, and Honorary Secretary and Education Training & Research Lead and Corporate Lead)
- ◆ The Honorary Secretary Elect and Honorary Treasurer Elect positions will sit on the Executive Council but will not hold the post of Trustee until they take on the full role of Honorary Secretary and Honorary Treasurer, respectively.
- ◆ The Leads of the following Committees: Endoscopy, Emergency Surgery, EDI (Equality, Diversity & Inclusion).
- ◆ The Regional Representatives.
- ◆ A representative of the Association of Coloproctology of Great Britain and Ireland (ACP).
- ◆ A representative of the Association of Laparoscopic Surgeons of Great Britain and Ireland (ALS).
- ◆ The Lead of the OG Group.
- ◆ The Lead of the Bariatric Group.
- ◆ The President of the HPB Group (GBIHPBA).
- ◆ The Lead of the Benign Group (BBUGSS)
- ◆ The President of the Trainee Group (Roux Group)
- ◆ The Nurse/Allied Health Professional members' representative/s.

Other Council Members may be co-opted by the Council, including:

- The IMG/SAS Lead (International Medical Graduate/Specialist Associate Surgeon)
- The NHSR Representative and the NCIP Representative

Structure, Governance and Management (continued)

Nominations for the President (President Elect) are sought from the full consultant membership and the Executive Council shall put forward the nominations to the full membership to decide by ballot which nominations to recommend to the membership at the Annual General Meeting. A President Elect is approved up to two years before becoming President.

The Chairmen of the Committees are selected by the Council for election at the Annual General Meeting.

The Trainee Members' Representative is nominated by the trainee members and elected by the Council.

The Affiliate Members' Representative is nominated by the affiliate members and elected by the Council.

The Regional Representatives are elected by members of the regions following invitations for nomination and a ballot.

New trustees are appointed from existing members of the Council. On appointment they are provided information from the Charity Commission detailing their roles and responsibilities as trustees and an induction in to their role.

Out of pocket travelling expenses totalling £6,351 (2023 - £4,134) were reimbursed to five members of the Executive (2023 – five members of the Council) during the period. No trustees had any beneficial interest in any contract with the charity during the year (2023 – none).

Structure, Governance and Management (continued)

Key management personnel

The AUGIS executive are Trustees of the association. The members of the AUGIS executive consider that they, supported by the specialty managers, comprise the key management of the charity in charge of directing and controlling, operating and running the charity on a day to day basis.

The trustees are not remunerated for their services. The remuneration of the specialty managers is decided upon by the Council Members, based on comparison with similar organisations.

Organisation structure

The administration of the charity is carried out by two full-time salaried general managers at the offices of The Royal College of Surgeons of Great Britain and Ireland (Charity registration number 212808), a charity with related objects and activities. The expenditure incurred on administration and office services has been recharged to AUGIS at cost.

The AUGIS Sub-Committees listed below are led by the Leads of the respective groups and consist of members of the Council and ordinary members of the Association. The individual memberships are listed in the relevant sections of this report. The Committees are:

Great Britain & Ireland Hepato Pancreato Biliary Association (GBIHPBA) Committee
Oesophageal Cancer (OG) Committee
Benign Committee
Emergency Committee
Bariatric Committee
Equality, Diversity & Inclusion (EDI) Committee
Roux Group (Trainee Surgeons) Committee
Allied Health Professionals/Clinical Nurse Specialists (AHP/CNS) Committee

In addition, the Leads of the following groups co-opt council members and ordinary members as appropriate to assist with:

Education Research and Training
Endoscopy

Statement of trustees' responsibilities

The trustees are responsible for preparing the trustees' report and 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 the group and of the incoming resources and application of resources of the group 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 Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102);
- ♦ make judgements and estimates that are reasonable and prudent;

Structure, Governance and Management (continued)

Statement of trustees' responsibilities (continued)

- ◆ state whether applicable United Kingdom 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 proper accounting records that are sufficient to show and explain the charity's transactions and 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 charity's trust deed. They are also responsible for safeguarding the assets of the charity and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Subsidiary company

AUGIS has one wholly owned subsidiary, AUGIS Trading Limited, with an issued share capital of £2. AUGIS Trading Limited, Company Registration No. 06380156, registered office Royal College of Surgeons of England, 35-45 Lincoln's Inn Fields, London, WC2A 3PE, carries out the Association's commercial operations raising sponsorship on its behalf for their annual meetings.

Risk management

The trustees are aware of the need to assess the major risks to which the charity is exposed, in particular those relating to the specific operational areas of the charity and its finances. The trustees have assessed the major risks and in doing so, the trustees has established effective systems to mitigate the risks identified.

The honorary treasurer is responsible for maintaining a risk register for the Association. This identifies the key risks to the Association and the processes put in place to mitigate those risks. The risk register is reviewed by all trustees at each full Council meeting three times a year, and updated accordingly.

The key risks identified, and plans to mitigate those risks are:

- ◆ A potential future reduction in meeting and membership subscription and other income

Ensuring that our Annual Scientific Meetings and Educational Events are attractive both to delegates and to industry is vital, and this includes the continual input and hard work from the Education Lead and committee. Working proactively with industry will be required to ensure that companies remain loyal and invested in supporting AUGIS educational events, and this is achieved through collaboration of the AUGIS Executive, Roux Committee and AUGIS staff members.

Working with other associations when relevant, along with industry partners, will also ensure that the association does not work in isolation with regards to providing education and guidelines to the UGI Surgical community.

Risk management (continued)

Investing in new technology for the benefit of meeting delegates, industry and staff members, along with increasing the profile of the association on social media and maintaining an informative and accessible website for members will be part of the ongoing plan to achieve this.

- ◆ Staffing levels and staff retention impacting on the running of the association.

Ensuring that the association has adequate staffing levels with the relevant skills in place for the requirements of the association is essential for the future of AUGIS. The Executive Committee are committed to continuing to hold annual staff appraisals and salary reviews and ensure any actions from these are done so in a timely fashion. Ensuring that there are adequate office and staff policies and procedures in place and ensuring that these are reviewed on a regular basis and communicated to staff members, will be an important aspect of this.

Recruiting a part-time staff member in November 2023, following on from a successful internship programme has highlighted the benefits to the association of increasing staffing levels, particularly around the busy Annual Scientific Meetings.

We have learnt a lot during the past two years and have adapted both our working practices and what we offer our members. We have explored and rolled out innovative ideas to engage our membership. Today we are more proactive, forward thinking, far-reaching and confident we can achieve the charitable aims of our Association.

Structure, Governance and Management (continued)

Objectives and Activities

Principal aims and objects

The overall objective of the Association is the advancement of the science and practice of upper gastrointestinal surgery.

AUGIS aims to improve the delivery, the results and outcome of conditions of the oesophagus, stomach, duodenum, pancreas, liver and biliary tract requiring surgical treatment.

AUGIS aims to provide a structure for training objectives, foster developments in Upper Gastrointestinal Surgery, promote educational and academic objectives and act as a liaison with other surgical and academic bodies. AUGIS promotes the establishment of high quality training programmes throughout the UK as a fundamental component of the Association's activities.

The Association will continue to use its offices to advance the quality of care provided to patients with upper GI disease and serve as a forum to disseminate information to health care professionals and the general population.

Public benefit statement

The trustees confirm that they have complied with their duty under the Charities Act. They have considered the public benefit guidance published by the Charity Commission and believe that they have followed its guidance in this area. The annual report gives a detailed description of the activities undertaken by the charity during the period in furtherance of its charitable purposes, and the trustees are satisfied that all such activities provide a public benefit.

Objectives and Activities (continued)

Fundraising statement

The charity does not actively solicit donations and therefore is not registered with the Fundraising Regulator and does not subscribe to any fundraising codes of practice. When donations from individuals are received, the charities aim to protect personal data and never sell data or swap data with other organisations. During the year ended 31 May 2024 the charity received no complaints about its fundraising activities.

Activities

In pursuit of the Association's aims and objectives, the trustees meet regularly to consider developments within the field of upper gastrointestinal surgery and identify those areas that merit further work. Where necessary, funding is provided to allow this work to be completed.

The association holds Annual Scientific Meetings along with regional meetings, online events and training opportunities, whilst our website and regular communication with membership continue to inform individuals who wish to be kept abreast of advances and developments in the area of upper GI disease.

AUGIS and the areas of subspecialty within the field of Upper GI are represented by the Council and Leads and meetings of both the umbrella association and sub-specialty interest groups, provide an opportunity to bring together individuals motivated to advance the science and practice of upper gastrointestinal surgery and to promote research in this field.

The Association will work with any agency that shares these goals and its council will endeavour to influence national policy decision making on issues relating to clinical services and audit, professional education and training.

General and scientific meetings are held each year which provide an educational forum designed to promote standards in training in upper gastrointestinal surgery and endoscopy. Speakers of national and international repute are invited. Presentations are also welcomed from the clinical and scientific fields and are selected by the programme committee and the best papers compete for the "BJS Prize".

In addition one of the three sub-specialty groups within AUGIS; the Great Britain and Ireland Hepato Pancreatico Biliary Association (GBIHPBA), holds their own regular stand-alone meetings.

Achievements and Performance

Educational Meetings

Over the past year there have been exciting collaborations and joint educational sessions with specialist upper GI associations within AUGIS, including BBUGSS and the Roux Group and with other national surgical bodies such as the ASGBI, ASiT and the SRS. All of these have served to enhance the position of AUGIS as a key deliverer of specialist Upper GI educational content, and a valuable resource for members. None of these activities would be possible without the expertise and work of colleagues throughout the association, and all members of the Educational Sub-Committee, who have given up their time and experience up and down the country. Some particular highlights include the AUGIS x ASGBI session and the AUGIS taught course at ASiT, including high quality faculty representation from our committees.

Educational Meetings (continued)

The Annual Scientific Meeting that took place in Oxford in September 2023 was highly successful, delivering education content to over 700 delegates, attending in person. With the collaboration from Dutch UGI colleagues, the scientific content and appeal of the programme encouraged AUGIS' highest ever number of delegates, allowing the Association to reach a greater number of stakeholders within the UGI community.

The next 12 months promise continued expansion of the educational programme. The widespread adoption of robotic surgery in all fields of Upper GI surgery will be reflected in our educational output, with several courses having already taken place and many more to come; We have upcoming webinars, planned by the incredibly active and enthusiastic educational group of BBUGSS, on various aspects of benign Upper GI surgery, further cementing the role of AUGIS and BBUGSS in promoting and supporting the profile of benign Upper GI surgery both nationally and internationally. There are already many planned wet-lab courses throughout the UK on all aspects of Upper GI surgery and, the launch of the safe cholecystectomy programme and the Bile Duct Injury registry in Leeds in October promises to be an innovative and important addition to the safety of cholecystectomy in the UK.

Equality, Diversity & Inclusion Lead

Since the establishment of the EDI committee approximately two years ago, significant work has been undertaken to ensure EDI principles are embedded within the organisation. There has been a reform in the process of election to AUGIS president, in line with good governance. Furthermore, there is now a formal process to ensure content of the annual scientific meeting and the Roux weekend is screened and appropriate. A guidance document regarding formatting of conferences and expectations from speakers is being developed. This will also encompass guidance for regional training days. The IMG/SAS representative is building a network to support the non-consultant UGI workforce complete the portfolio pathway.

The AUGIS mentorship programme was launched in early 2024, following an intensive one-day course on effective mentorship in October 2023. Currently, there are eleven mentor-mentee pairings with plans to expand this in the next 12 months.

BBUGSS/Benign group

It has been a busy year for benign surgery within AUGIS and the Benign Group ran a successful benign scientific day at the Oxford Annual Scientific Meeting with standing room only for some due to the popularity of the sessions, welcoming our colleagues from the Dutch collaborative.

BBUGSS has run three successful webinars and podcasts for benign members. We have also shared new guidance for LINX in support of its new NICE recommendations.

The Benign Committee are looking forward to furthering the safe Lap Chole collaborative with our HPB colleagues.

GBIHPBA

Following on from a busy 2022 – 2023 with the GBIHPBA hosting two meetings within the period, the GBIHPBA Committee are making plans for the next GBIHPBA Scientific Meeting

Achievements and Performance (continued)

GBIHPBA (continued)

in 2025, and in the meantime are busy working on compiling a great programme for the AUGIS Annual Scientific Meeting in September. The committee have compiled an extensive programme with excellent talks and speakers.

Following on from recent nominations, Fenella Welsh has been elected as the next Vice President of GBIHPBA and will take on the role of GBIHPBA President in September 2025.

OG Cancer

The OG Committee worked alongside the first joint meeting with Children's Upper Gastrointestinal Surgical (ChUGS) network to discuss trachea-oesophageal fistula and oesophageal atresia patients transitioning to adult services. Proposal are being drafted to improve the pathway, especially the minority requiring repeat complex surgery.

There has been further quality improvement work with a prehabilitation POQI conference conducted taking place to address the variation of services.

The OG Lead has collaborated with NHS England and set up the OG service specification working group. The latest OG service specification will be published later in 2024. One of the recommendations from the State of the Nation report published in January 2024, was to reduce and improve the 62-day targets, and the first national workshop with the aim of reducing variation in the pathway has taken place. Alliances will be able to access funding to address the barriers to their pathways.

Allied Health Professional and Specialist Nurses report

It has been another challenging year for the NHS, overshadowed by the impact of industrial action and a significant lack of workforce and resource on the health service, cancer services, clinical practice, and professional education. The AHP and CNS team are however proud of maintaining the delivery of care, meeting the complex needs of our patient groups, maintaining morale and supporting our colleagues.

The Lead AHP/Nurse Committee is in place, and developing a strategy for the year ahead and beyond.

The committee is working on collaboration with AUGIS members at local and national level, whereby the Regional Specialist Nurse and AHP representatives work closely together with the Regional Council representatives and Roux Club (surgical trainee) representatives.

AUGIS has agreed to offer awards for several training and travel Fellowships for AHPs and Nurses, who are members of AUGIS. The criteria are being defined and will be announced in the near future. This is an exciting move on behalf of AUGIS and it is hoped that these fellowships will inspire and provide support in maintaining excellence in clinical practice and research.

Achievements and Performance (continued)

Roux Group

It has been another busy and exciting year for The Roux Group, actively seeking new opportunities for Trainee members and aiming to grow as a community for the benefit of all, so that all.

On the back of a successful Roux Weekend 2023, work commenced immediately, under the new Roux Group to begin planning for the 2023-24 calendar of educational events. September 2023 saw AUGIS' 2023 Annual Scientific Meeting take place in Oxford. With the support of AUGIS consultant member faculty and industry partners, Karl Storz, Medtronic and BK Medical, the Roux Group produced a morning of training in laparoscopic gastric bypass, bile duct exploration and bile duct ultrasound. This was not only valuable training but also a convivial environment for trainees of all levels. The morning was attended by 30 delegates from both the UK and Holland and the feedback received was incredibly positive. The Roux Group Training Morning will now form an integral part of the Annual AUGIS ASM going forward.

Our annual activities culminate each year with our Roux Weekend conference. Continuing on with the successful additions of 2023, the conference was again held over two days and saw the continuation of pre-conference courses; this year in the form of an endoscopy skills course and a HPB immersion course. New for 2024 was the introduction of the fellowship roadshow which saw fellowship programme leads from around the UK, covering all aspects of Upper GI, pitching to the attendee, the value of their respective fellowships to the trainee delegation.

Financial report for the period

The consolidated statement of financial activities on page 20 shows income for the year of £507,932 (2023 - £523,859) and total expenditure in the year was £421,633 (2023 - £399,076).

Subscription income from AUGIS members amounted to £131,955 (2023 - £138,408).

The Annual Scientific Meeting generated registration income of £163,001 which combined with sponsorships and partnerships income of £166,642 resulted in total income of £329,643. Meeting related costs were £176,820 excluding the cost of related overheads. Meeting surpluses are retained by the Association to be used for the benefit of the membership and investment in the specialty.

Direct costs for the period were £219,648 (2023 - £223,528, including recognition of amounts payable to BOMSS, see below) and support costs £201,985 (2023 - £175,548).

Total costs for the period were therefore £421,633 (2023 - £348,843).

Net income for the year was therefore £86,299 (2023 –£124,783).

Reserves policy and financial position

Reserves policy

The trustees have examined the requirement for free reserves i.e. those unrestricted funds not invested in tangible fixed assets, designated for specific purposes, or otherwise committed. The trustees consider that, given the nature of the charity's work, the level of free reserves should be a minimum of £300,000 at any one time.

The trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in incoming resources due to timing differences in income flows, adequate working capital to cover core costs, and will allow the charity to cope and respond to unforeseen events.

The reserves policy was reviewed by the trustees in May 2024 and the level of reserves was increased to £350,000. With the experience of the pandemic and the current economic climate, holding a higher level of reserves in the medium term would be prudent. The reserves level would cover the association if there was a 12 month period without any income and would cover the ongoing costs of the association.

The trustees are aware that all organisations continue to be exposed to increasing financial risk in the current economic climate, and that holding a higher level of reserves in the medium term may be prudent.

Financial position

The balance sheet shows total funds of £704,691 (2023 - £618,392), of which all are free reserves, which is in excess of the reserves policy.

The trustees would like to provide financial support to members for training and research grants on an annual basis. The trustees will review on an annual basis funding available to support such grants and training.

Going concern assessment

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of one year from the date of approval of these accounts.

With a successful ASM in 2024, the association continues to have a prudent approach to financial commitments and the Reserves Policy provides the association with funding to support the association over a 12 month period if there was no income. However with current cash levels the trustees are confident in the appeal of regional meetings and our annual scientific meeting to bring in funds from registration fees and from membership subscription. This will allow the association to provide grants to members for education and research. The Trustees would also like to consider keeping the membership subscription rates low, so that member's benefit from the financial success of the association and to reflect the good current financial position of the association. Equally, if required, the Trustees will consider an increase in fees and subscriptions to reflect rising costs for the association.

The trustees are therefore satisfied the Association is a viable going concern.

Future Plans and Targets

2024, saw the second AUGIS Council Strategy Meeting taking place in May and this was an opportunity for all council members to take part and discuss both the short term goals and long term plans for the association.

The proposal is to create a five year Strategic Plan from which the council and Trustees can work towards for the benefit of the Association.

Over the next twelve months, the association is looking to provide an updated Mission Statement for AUGIS to help guide activities and funding from the association. The Trustees are also looking to recruit a Lay Trustee Member to be part of the AUGIS Council and provide support and advice from the perspective of an individual with experience in the non-surgical community to look at how the organisation can grow.

Looking to continue to support research will be an integral role of the association, and the continuation of the Specialty Surgical Research Leads will take place, recruiting to replace the existing OG Cancer SSL over the next few months.

Developing new and consolidating existing guidelines for the UGI Specialty will be led by the respective sub-specialty leads.

The Safe Cholecystectomy Programme will be launched at the 3rd October 2024 Bile Duct Injury Symposium and the programme will be rolled out to provide guidance and educational opportunities for the surgical community.

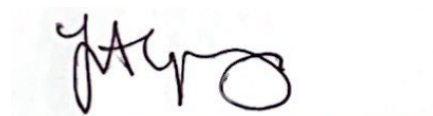
Growing the AUGIS Membership community will be a continual goal, through embracing SAS Doctors and International Medical Graduates within the UGI Specialty, along with promoting the value of being an AUGIS member to the Allied Health Professional and CNS community.

Working regionally to attract new members will be the remit of all council and committee members and a calendar of regional events will part of the annual calendar with AUGIS supporting both from an administrative and from a financial point of view.

Investing in new technologies for the association to streamline communication and the administration of the association and meetings will also be at the forefront for the next twelve months with an emphasis on increasing the social media visibility of the association.

Finally, working to promote the legacy and sustainability of the association will central to developing the association into the future. With the piloting of a legacy event at our 2024 Annual Scientific Meeting and increasing the profile of the association's EDI and sustainability credentials to reflect the ambition of the UN Sustainable Development Goals, AUGIS plans to continue to be an association that is dynamic and relevant for our members both now and into the future.

Approved by the trustees and signed on their behalf by:



James Gossage
11 September 2024

Independent auditor's report to the trustees of the Association of Upper Gastrointestinal Surgery of Great Britain & Ireland (AUGIS)

Opinion

We have audited the accounts of the Association of Upper Gastrointestinal Surgery of Great Britain & Ireland (the 'parent charity') and its subsidiaries (the 'group') for the year ended 31 May 2024 which comprise the group and parent charity statement of financial activities, balance sheets, statement of cash flows, the principal accounting policies and the notes to the accounts. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the accounts:

- ◆ give a true and fair view of the state of the group's and of the parent charity's affairs as at 31 May 2024 and of the group income and expenditure for the year then ended;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the accounts section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the accounts, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the accounts is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and parent charity's ability to continue as a going concern for a period of at least twelve months from when the accounts are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, including the trustees' annual report other than the accounts and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- ◆ the information given in the trustees' annual report is inconsistent in any material respect with the accounts; or
- ◆ sufficient accounting records have not been kept by the parent charity; or
- ◆ the parent charity accounts are not in agreement with the accounting records; or
- ◆ we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the accounts

We have been appointed as auditor under section 152 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

How the audit was considered capable of detecting irregularities including fraud:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the charity through discussions with management and trustees and from our knowledge and experience of the charity sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the accounts or the activities of the group and the charity. These included but were not limited to 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 to the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019), taxation legislation and data protection, employment, and health and safety legislation; and
- We assess the extent of compliance with laws and regulations identified above by making enquiries of management and representatives of the trustees and review of the minutes of trustee meetings.

We assessed the susceptibility of the group and the charity's accounts to material misstatement, including how fraud might occur by:

- Making enquiries of management and representatives of the trustees as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

Auditor's responsibilities for the audit of the accounts (continued)

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested the authorisation of expenditure;
- Tested the implementation of financial controls; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of the trustees; and
- Enquiring of as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Independent auditor's report Year to 31 May 2024

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Buzzacott LLP
Statutory Auditor
130 Wood Street
London
EC2V 6DL

Buzzacott LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

12 September 2024

Consolidated statement of financial activities Year to 31 May 2024

	Notes	Unrestricted funds £	Total funds 2024 £	Unrestricted funds £	Total funds 2023 £
Income from:					
Other trading activities	1	196,847	196,847	224,502	224,502
Interest receivable		419	419	72	72
Charitable activities	2	306,666	306,666	299,275	299,275
Other		4,000	4,000	10	10
Total income		507,932	507,932	523,859	523,859
Expenditure on:					
Charitable activities	3	421,633	421,633	399,076	399,076
Total expenditure		421,633	421,633	399,076	399,076
Net income and net movement in funds		86,299	86,299	124,783	124,783
Reconciliation of funds:					
Fund balances brought forward at 1 June		618,392	618,392	493,609	493,609
Fund balances carried forward at 31 May		704,691	704,691	618,392	618,392

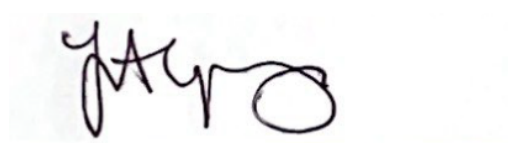
All recognised gains and losses are included in the above statement of financial activities.

All of the Group's activities derived from continuing operations during the above two financial periods.

Balance sheets 31 May 2024

	Notes	Consolidated		Association	
		2024 £	2023 £	2024 £	2023 £
Fixed assets					
Investment in subsidiary	11	—	—	2	2
		—	—	2	2
Current assets					
Debtors: due within one year	8	37,768	83,361	109,896	101,129
Cash at bank and in hand		768,320	795,279	736,258	774,763
		806,088	878,640	846,154	875,892
Liabilities					
Creditors: amounts falling due within one year	9	(101,397)	(227,515)	(82,867)	(205,575)
Net current assets		704,691	651,125	763,287	670,317
Creditors: amounts falling due after one year	9	—	(32,733)	—	(32,733)
Total net assets		704,691	618,392	763,287	637,584
The funds of the group/charity:					
Funds and reserves					
Unrestricted general funds		704,691	618,392	763,287	637,584
		704,691	618,392	763,287	637,584

Approved by the Executive
and signed on their behalf by:



James Gossage
Member of the Executive
Approved on: 11 September 2024

Company Number: 1093090

Consolidated statement of cash flows 31 May 2024

	Notes	2024 £	2023 £
Cash flows from operating activities:			
Net cash (used in) provided by operating activities	A	(27,378)	97,214
Cash flows from investing activities:			
Deposit interest		419	72
Net cash provided by investing activities		419	72
Change in cash and cash equivalents in the year		(26,959)	97,286
Cash and cash equivalents at 1 June	B	795,279	697,993
Cash and cash equivalents at 31 May	B	768,320	795,279

Notes to the statement of cash flows for the year to 31 May

A Reconciliation of net movement in funds to net cash provided by operating activities

	2024 £	2023 £
Net movement in funds (as per the statement of financial activities)	79,317	124,783
Adjustments for:		
Deposit interest	(419)	(72)
Decrease (increase) in debtors	59,925	(18,188)
Decrease in creditors	(166,201)	(9,309)
Net cash (used in) provided by operating activities	(27,378)	97,214

B Analysis of changes in net debt

	At 1 June 2023 £	Movement in year £	At 31 May 2024 £
Cash at bank and in hand	795,279	(26,959)	768,320
Total cash and cash equivalents	795,279	(26,959)	768,320

Principal accounting policies Year to 31 May 2024

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are laid out below.

Basis of preparation

These accounts have been prepared for the year to 31 May 2024.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest pound.

Critical accounting estimates and areas of judgement

There are no items in the accounts which required the trustees and management to make significant judgements or estimates.

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of one year from the date of approval of these accounts.

With a successful ASM in 2024, the association continues to have a prudent approach to financial commitments and the Reserves Policy provides the association with funding to support the association over a 12 month period if there was no income. However with current cash levels the trustees are confident in the appeal of regional meetings and our annual scientific meeting to bring in funds from registration fees and from membership subscription. This will allow the association to provide grants to members for education and research. The Trustees would also like to consider keeping the membership subscription rates low, so that member's benefit from the financial success of the association and to reflect the good current financial position of the association. Equally, if required, the Trustees will consider an increase in fees and subscriptions to reflect rising costs for the association.

The trustees are therefore satisfied the Association is a viable going concern.

Principal accounting policies Year to 31 May 2024

Basis of consolidation

The consolidated financial statements of the Group incorporate the financial statements of the Association and its subsidiary AUGIS Trading Limited. These have been consolidated on a line by line basis. The statement of financial activities represents the consolidation of charitable activities of the Association and its subsidiary.

No separate statement of financial activities has been presented for the Association alone.

The income of the Association for the year ended 31 May 2024 was £312,290 and expenditure was £186,584.

Income recognition

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably and it is probable that the income will be received.

Income comprises subscriptions, meeting registration fees, income from other trading activities and interest receivable.

Subscription income is accounted for in the period it is receivable. The income arising from scientific meetings is recognised on a receivable basis. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor or funder has specified that the income is to be expended in a future accounting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Other income relates to a refund of items recognised as expenditure in previous financial years.

Principal accounting policies Year to 31 May 2024

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and support costs. All expenses, including support costs, are allocated to charitable activities.

Expenditure on charitable activities includes all costs associated with furthering the charitable purposes of the charity through the provision of its charitable activities. Such costs include direct and support costs, including governance costs.

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment.

Governance costs comprise the costs involving the public accountability of the charity (including audit costs) and costs in respect to its compliance with regulation and good practice.

All expenditure is stated inclusive of irrecoverable VAT.

Fund accounting

The general funds represent those monies which are freely available for application towards achieving any charitable purpose that falls within the charity's charitable objects.

There have been no designated or restricted activities in the year ended 31 May 2024 or 31 May 2023.

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition.

Principal accounting policies Year to 31 May 2024

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Financial instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the charity and their measurement basis are as follows:

Financial assets – other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank – classified as a basic financial instrument and is measured at face value.

Financial liabilities – accruals and other creditors are financial instruments, and are measured at amortised cost.

Pension contributions

Contributions in respect of the charity's defined contribution pension scheme are charged to the statement of financial activities when they are payable to the scheme. The charity's contributions are restricted to the contributions disclosed in note 6. There were no outstanding contributions at the year end. The charity has no liability beyond making its contributions and paying across the deductions for the employees' contributions.

1 Income from other trading activities

	Unrestricted Funds £	Total funds 2024 £	Unrestricted Funds £	Total funds 2023 £
Fundraising income – sponsorships and partnerships				
. AUGIS Annual scientific meeting	166,642	166,642	136,251	136,251
. AUGIS Regional meetings	5,785	5,785	8,138	8,138
. GBIHPBA meeting	—	—	56,430	56,430
. Roux meetings	24,420	24,420	23,683	23,683
	196,847	196,847	224,502	224,502

2 Income from charitable activities

	Unrestricted Funds £	Total funds 2024 £	Unrestricted Funds £	Total funds 2023 £
Subscriptions	131,955	131,955	138,408	138,408
Meetings				
. AUGIS registrations	163,001	163,001	116,035	116,035
. ROUX registrations	11,710	11,710	10,792	10,792
. GBIHPBA registrations	—	—	34,040	34,040
	306,666	306,666	299,275	299,275

3 Expenditure on charitable activities

	Unrestricted funds £	Total funds 2024 £	Unrestricted funds £	Total funds 2023 £
Direct costs	219,648	219,648	223,528	223,528
Support costs	172,975	172,975	140,318	140,318
Governance costs (note 4)	29,010	29,010	35,230	35,230
	421,633	421,633	399,076	399,076
	Unrestricted Funds £	Total funds 2024 £	Unrestricted Funds £	Total funds 2023 £
Direct costs				
Annual scientific meeting				
. Venue hire, catering and audio visual equipment	126,657	126,657	85,662	85,662
. Printing, stationery and couriers	146	146	1,415	1,415
. Scientific programme and abstracts	3,391	3,391	3,101	3,101
. Administration and other costs	2,906	2,906	4,204	4,204
. Social events, including drinks reception	17,562	17,562	900	900
. Marketing	—	—	1,740	1,740
. Travel and accommodation	18,797	18,797	21,436	21,436
. App and virtual platform	4,951	4,951	3,698	3,698
. Subscription	360	360	928	928
. Insurance	2,050	2,050	2,231	2,231
	176,820	176,820	125,315	125,315
Other direct costs				
AUGIS Roux meeting	31,175	31,175	25,791	25,791
Regional meetings	7,349	7,349	10,137	10,137
CNS/AHP meeting	1,169	1,169	909	909
GBIHPBA meeting	—	—	55,307	55,307
RCS funding SSL	—	—	919	919
AUGIS grants and prizes	3,135	3,135	3,260	3,260
BJS costs	—	—	1,890	1,890
	219,648	219,648	223,528	223,528

3 Expenditure on charitable activities (continued)

Support costs	Unrestricted Funds £	Total funds 2024 £	Unrestricted Funds £	Total funds 2023 £
Secretarial and administration staff costs	123,504	123,504	102,440	102,440
Telephone	592	592	1,110	1,110
Printing, postage and stationery	2,814	2,814	805	805
Accommodation, insurance, overheads and services	14,529	14,529	14,727	14,727
Audit and accountancy	21,521	21,521	29,208	29,208
Professional fees	6,322	6,322	774	774
Computer maintenance	5,362	5,362	2,146	2,146
Website costs	642	642	5,927	5,927
Database costs	5,254	5,254	3,223	3,223
Meetings, travel and subsistence	1,304	1,304	208	208
Council meetings' expenses and reimbursed expenses	7,489	7,489	5,248	5,248
Bank charges	9,233	9,233	7,847	7,847
Other	3,419	3,419	1,885	1,885
	201,985	201,985	175,548	175,548

4 Governance costs

	2024 £	2023 £
Professional fees	21,521	29,982
Council meetings' expenses and reimbursed expenses	7,489	5,248
	29,010	35,230

5 Net income

This is stated after charging:

	2024 £	2023 £
Staff costs (note 6)	121,504	102,440
Auditor's remuneration (excluding VAT)		
. Statutory audit (including consolidation)	14,835	15,850
. Other services	4,695	4,100

6 Staff costs, trustees' remuneration and remuneration of key management personnel

None of the trustees received any remuneration in respect of their services during the year ended 31 May 2024 (2023 – none).

During the year out of pocket travelling expenses amounting to £6,351 (2023 - £4,134) were reimbursed to five trustees (2023 – five trustee).

	2024 £	2023 £
Wages and salaries	104,856	86,327
Social security costs	5,628	4,724
Other pension costs	13,020	11,389
	121,504	102,440
Incurred in respect of		
Support costs	121,504	102,440
	121,504	102,440

The average number of secretarial and administrative employees during the year, calculated on an average headcount was 3 (2023 – 2) and on a full-time equivalent basis was 2.3 (2023: 1.8). No employee earned more than £60,000 during the year (2023 – none).

The key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis comprises the trustees (the AUGIS Executive as listed on page 1), with the support of the specialty managers. None of the trustees received remuneration for their services (2023 – none). The total remuneration (including taxable benefits and including employer's pension contributions but excluding employer's national insurance) of the key management personnel for the year was £110,817 (2023 – £102,440).

7 Taxation

The Association of Upper Gastrointestinal Surgery of Great Britain & Ireland (AUGIS) is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

8 Debtors

	Consolidated		Association	
	2024 £	2023 £	2024 £	2023 £
Trade debtors	11,642	37,415	1,256	635
Prepayments	20,756	34,878	9,415	1,019
VAT	—	10,753	—	—
Other debtors	5,370	315	3,328	119
Amount owed by AUGIS Trading Limited	—	—	94,111	99,356
	37,768	83,361	108,110	101,129

9 Creditors: amounts falling due within one year

	Consolidated		Association	
	2024 £	2023 £	2024 £	2023 £
Trade creditors	—	11,851	—	1,064
Other creditors	20,037	18,094	18,928	19,970
Amounts due to BOMSS (Note 14)	32,733	166,446	32,733	166,446
Accruals	44,405	28,138	23,856	18,095
VAT	4,222	—	—	—
	101,397	227,515	75,517	205,575

Creditors: amounts falling due after one year

	Consolidated		Association	
	2024 £	2023 £	2024 £	2023 £
Due between one and two years	—	32,733	—	32,733
		32,733		32,733

10 Net income from subsidiary

The Association has one wholly-owned subsidiary, AUGIS Trading Limited, which is incorporated in England and Wales. AUGIS Trading Limited raises sponsorship on behalf of the Association for the annual programme of meetings. AUGIS Trading Limited, company registration number 06380156, registered office Royal College of Surgeons of England, 35-45 Lincoln's Inn Fields, London, WC2A 3PE, was incorporated on 24 September 2007.

A summary of AUGIS Trading Limited's results for the year to 31 May is shown below.

	2024 £	2023 £
Turnover	195,642	221,227
Cost of sales	(210,230)	(212,386)
Gross loss	(14,588)	8,841
Administrative expenses	(24,819)	(28,034)
Operating loss	(39,407)	(19,193)
Interest receivable	—	—
Net loss	(39,407)	(19,193)
Retained loss brought forward	(19,193)	—
Net loss	(39,407)	(19,193)
Retained losses carried forward	(58,600)	(19,193)

11 Related party transactions

During 2024 and 2023, transactions with related parties were undertaken as detailed below.

Trustees' remuneration and remuneration of key management personnel is detailed in Note 6, no further transactions were undertaken with related parties in the period.

Members of the Executive also attend events and pay for membership of the Association, fees are paid in line with applicable member rates.

12 The British Obesity and Metabolic Surgery Society

On 5 November 2020, The British Obesity and Metabolic Surgery Society (BOMSS) registered as a CIO (Charity Commission Registration Number: 1192184) . The activities of BOMSS had previously been facilitated by AUGIS, however commencing in the year ended 31 May 2021 BOMSS began to operate independently.

It has been agreed by the AUGIS Council in the year ended 31 May 2023, that AUGIS should provide a grant to BOMSS reflecting funds accumulated by AUGIS up to 31 May 2023, adjusted for any further related legal fees incurred up to the point of payment. The following amounts have therefore been provided for at the year end and are included within creditors during the year end.

100% of BOMSS NBSR Restricted Fund	£80,966
100% of BOMSS SSL Restricted Fund	£23,000
50% of BOMSS Designated Fund	£98,199
Total provided for at 31 May 2022	£202,165
Less: legal fees incurred in year ended 31 May 2023	(£2,986)
Total provided for at 31 May 2023	£199,179
Payments made in the year ended 31 May 2024	(£166,446)
Total provided for at 31 May 2024	£32,733

Consolidated detailed income and expenditure statement Year to 31 May 2024

This page does not form part of the statutory financial statements

	2024 £	2023 £
Income		
AUGIS Annual scientific meeting		
. Registrations	163,001	116,035
. Sponsorship	166,642	134,308
	329,643	250,443
GBIHPBA meeting		
. Registrations	—	34,040
. Sponsorship	—	56,430
	—	90,470
Subscriptions		
. AUGIS	131,955	138,408
. Webinars	—	300
	131,955	138,708
AUGIS Roux meeting	36,130	34,475
Regional meetings	5,785	8,138
AUGIS Other income	4,000	15
Bank interest	419	72
	46,334	34,557
Total income	515,282	523,859
Expenditure		
Annual scientific meeting		
. Venue hire, catering and audio visual equipment	126,657	85,662
. Printing, stationery and couriers	146	3,155
. Administration and other costs	2,906	4,204
. Scientific programme including abstracts and subscriptions	3,391	3,101
. App and virtual platform	4,951	6,516
. Social events, including drinks reception	17,562	900
. Travel and accommodation	18,797	21,436
. Insurance	2,050	2,231
Carried forward	176,820	127,205

Consolidated detailed income and expenditure statement Year to 31 May 2024

This page does not form part of the statutory financial statements

	2024 £	2023 £
Expenditure (continued)		
Brought forward	176,820	127,205
Other direct costs		
AUGIS ROUX	31,175	25,791
CNS/AMP	1,169	909
GBIHPBA meeting	—	55,307
AUGIS grants and prizes	3,135	3,260
Regional meeting expenses	7,349	10,137
RCS funding SSL	—	919
Overheads		
Telephone	592	1,110
Secretarial and administration staff costs	123,504	102,440
Printing, postage and stationery	2,814	—
Accommodation, insurance, overheads and service charges	13,723	14,727
Computer maintenance and software	5,896	2,146
Website costs	642	5,927
Database	5,254	3,223
Audit and accountancy	21,521	29,208
Professional fees	6,322	774
Bank charges	9,233	7,847
Meetings, travel and subsistence expenses	1,304	208
Council meetings' expenses and reimbursed expenses	7,489	5,248
Other	3,419	2,690
Total expenditure	435,965	399,076
Net income	79,317	124,783

Accounts

**The Association
of Upper
Gastrointestinal
Surgery of
Great Britain &
Ireland (AUGIS)**

**Annual Report and
Financial Statements**

31 May 2023

Charity Registration Number
1093090

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Members of the Council

Mr Nicholas Maynard

Mr Iain Cameron

Mr Simon Galloway

Mr Stephen Fenwick

Mr Andrew Smith

Martin Forshaw

Mr Stuart Andrews

Mr Neil Bhardwaj

Rebecca Bidmead

Miss Cynthia Borg

Kirk Bowling

James Catton

Mrs Naheed Farooq

Mr John Hammond

Mr Steven Hornby

Fiona Huddy

Miss Claire Jones

Mr Nagappan Kumar

Mr Peter Lamb

Mr Krish Menon

Robert O'Neill

Anne Phillips

David Robinson

Mr Arin Saha

Neel Sengupta

Mr Giles Bond-Smith

Mr Zahir Soonawalla

Javed Sultan

Nila Tewari

Mr Paul Turner

Mr Y K S Viswanath

Mr Martin Wadley

Mr Shajahan Wahed

President

President Elect (includes Clinical Services & Audit)

Honorary Secretary

Honorary Treasurer

Education, Training and Research Lead

Corporate Lead

Regional Representative

Regional Representative
Member

Regional Representative

Regional Representative

Regional Representative

Regional Representative

Member

Regional Representative

CNS Committee

ROUX President

Regional Representative

Society Council Representative

Member

Regional Representative

Regional Representative

Regional Representative

Regional Representative

Council members shown in **bold** are also members of AUGIS executive.

DRA
Legal and administrative information

Principal office	Royal College of Surgeons of England 38 – 43 Lincoln's Inn Fields London WC2A 3PE
Telephone	0207 869 6116/6115
Email	sarvjit@augis.org/nichola@augis.org
Website	www.augis.org
Charity registration number	1093090
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL
Bankers	Coutts & Co Commercial Banking 440 Strand London WC2R 0QS

Report of the Council Year to 31 May 2023

The Council present the statutory report together with the financial statements of The Association of Upper Gastrointestinal Surgeons of Great Britain & Ireland (AUGIS) and its subsidiary company AUGIS Trading Ltd (together the 'Group' or 'consolidated') for the year ended 31 May 2023.

The financial statements have been prepared in accordance with the accounting policies set out on pages 20 to 23 of the attached financial statements and comply with the charity's trust deed, applicable laws 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 United Kingdom and Republic of Ireland (FRS 102).

Structure, Governance and Management

The Association is governed by the Council drawn from the members of the Association. The members of the Council are trustees of the charity for the purposes of the Charities Act 2011. The Council consists of:

- ◆ The Executive Officers (President, President Elect, Honorary Treasurer, and Honorary Secretary and BOMSS President, BOMSS Secretary, GBIHPBA President, Education Training & Research Lead and the Clinical Services & Audit Lead).
- ◆ The Chairmen of the Committees (Education, Training & Research, Clinical Services and Audit).
- ◆ The Regional Representatives.
- ◆ A representative of the Association of Coloproctology of Great Britain and Ireland (ACP).
- ◆ A representative of the Association of Laparoscopic Surgeons of Great Britain and Ireland (ALS).
- ◆ The President of the OG Group.
- ◆ The AUGIS trainees' representative.
- ◆ The Nurse/Allied Health Professional members' representative.

Other Council Members may be co-opted by the Council.

Structure, Governance and Management (continued)

Nominations for the President and Officers are sought from the membership and Council decide by ballot which nominations to recommend to the membership at the Annual General Meeting. A President Elect is approved up to two years before becoming President.

The Chairmen of the Committees are selected by the Council for election at the Annual General Meeting.

The Trainee Members' Representative is nominated by the trainee members and elected by the Council.

The Affiliate Members' Representative is nominated by the affiliate members and elected by the Council.

The Regional Representatives are elected by members of the regions following invitations for nomination and a ballot.

Members of the Council

The following members of council represented AUGIS on the council of the associations or organisations as indicated:

Mr Iain Cameron	ACP
Professor Giles Toogood	ALS and ASGBI
Mr Stephen Fenwick	BOMSS
Mr Bhaskar Kumar	BSG

Out of pocket travelling expenses totalling £4,134 (2022 - £2,853) were reimbursed to five members of the Council (2022 - ten members) during the period. No members of the Council had any beneficial interest in any contract with the charity during the year (2022 – none).

Structure, Governance and Management (continued)

Key management personnel

The members of the AUGIS executive consider that they, supported by the specialty managers, comprise the key management of the charity in charge of directing and controlling, operating and running the charity on a day to day basis.

Members of the AUGIS executive are not remunerated for their services. The remuneration of the specialty managers is decided upon by the Council Members, based on comparison with similar organisations.

Organisation structure

The administration of the charity is carried out by two full-time salaried general managers at the offices of The Royal College of Surgeons of Great Britain and Ireland (Charity registration number 212808), a charity with related objects and activities. The expenditure incurred on administration and office services has been recharged to AUGIS at cost.

The AUGIS Sub-Committees listed below are led by the Chairs of the respective groups and consist of members of the Council and ordinary members of the Association. The individual memberships are listed in the relevant sections of this report. The Committees are:

ROUX Group
GBIHPBA Committee
and AHP/CNS Committee

In addition, the Chairs of the following groups co-opt council members and ordinary members as appropriate to assist with:

Clinical Services and Audit;
and Education Research and Training.

Statement of trustees' responsibilities

The trustees are responsible for preparing the trustees' report and 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 the group and of the incoming resources and application of resources of the group 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 Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102);
- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable United Kingdom 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.

Structure, Governance and Management (continued)

Statement of trustees' responsibilities (continued)

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and 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 charity's trust deed. They are also responsible for safeguarding the assets of the charity and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Subsidiary company

AUGIS has one wholly owned subsidiary, AUGIS Trading Limited, with an issued share capital of £2. AUGIS Trading Limited, Company Registration No. 06380156, registered office Royal College of Surgeons of England, 35-45 Lincoln's Inn Fields, London, WC2A 3PE, carries out the Association's commercial operations raising sponsorship on its behalf for their annual meetings.

Risk management

The Council is aware of the need to assess the major risks to which the charity is exposed, in particular those relating to the specific operational areas of the charity and its finances. The Council has assessed the major risks and in doing so, the Council has established effective systems to mitigate the risks identified.

The honorary secretary is responsible for maintaining a risk register for the Association. This identifies the key risks to the Association and the processes put in place to mitigate those risks. The risk register is reviewed by all trustees at each full Council meeting three times a year, and updated accordingly.

The key risks identified, and plans to mitigate those risks are:

- ◆ A potential future reduction in meeting, membership subscription and other income

New sub-committees have been established including those which will broaden the remit of the association and thereby attract new members from a wider pool of professionals. Education and use of online tools will be increased significantly for members to attract trainees, surgeons, AHPs etc. A new website will provide greater benefits for those who are members.

The webinar programme, which has grown from nothing, is an important source of commercial income and provides valuable education for members. However the process has been rapid, and better planning of the webinar events needs to be in place for the year ahead. It is expected the education committee will oversee the programme and monitor all requests for hosting webinars

Risk management (continued)

- ◆ Staff costs being unsustainable if lack of income from charitable activities and trading activities;

Staff costs account for a large amount of the Association's expenditure and could put the Association in a difficult financial position if there is lack of funds from events over the next 12 - 24 months.

We have learnt a lot during the past two years and have adapted both our working practices and what we offer our members. We have explored and rolled out innovative ideas to engage our membership. Today we are more proactive, forward thinking, far reaching and confident we can achieve the charitable aims of our Association.

Objectives and Activities

Principal aims and objects

AUGIS aims to provide a structure for training objectives, foster developments in upper gastrointestinal surgery, promote educational and academic objectives and act as a liaison under the umbrella of the Association of Surgeons of Great Britain & Ireland (ASGBI) with the Senate of Surgery, the Royal Colleges, the Specialists Advisory Committee and other surgical and academic bodies.

The overall objective of the Association is the advancement of the science and practice of upper gastrointestinal surgery.

Public benefit statement

The trustees confirm that they have complied with their duty under the Charities Act. They have considered the public benefit guidance published by the Charity Commission and believe that they have followed its guidance in this area. The annual report gives a detailed description of the activities undertaken by the charity during the period in furtherance of its charitable purposes, and the trustees are satisfied that all such activities provide a public benefit.

Objectives and Activities (continued)

Fundraising statement

The charity does not actively solicit donations and therefore is not registered with the Fundraising Regulator and does not subscribe to any fundraising codes of practice. When donations from individuals are received, the charities aim to protect personal data and never sell data or swap data with other organisations. During the year ended 31 May 2023 the charity received no complaints about its fundraising activities.

Activities

In pursuit of the Association's aims and objectives, the Council meets regularly to consider developments within the field of upper gastrointestinal surgery and identify those areas that merit further work. Where necessary, funding is provided to allow this work to be completed.

General and scientific meetings are held each year which provide an educational forum designed to promote standards in training in upper gastrointestinal surgery and endoscopy. Speakers of national and international repute are invited and the Association is supported by a lectureship through the British Journal of Surgery Society. Presentations are also welcomed from the clinical and scientific fields and are selected by the programme committee and the best papers compete for the "BJS Prize".

In addition one of the three sub-specialty groups within AUGIS; the Great Britain and Ireland Hepato Pancreatico Biliary Association (GBIHPBA), holds their own regular stand-alone meetings.

Achievements and Performance

President's Message

We have finalised our negotiations surrounding the departure of BOMSS from AUGIS to form their own society and will shortly transfer to BOMSS the relevant monies. AUGIS has formed its own bariatric surgical group to look after the interests of AUGIS members with an interest in bariatric and metabolic surgery. AUGIS has established an Equality, Diversity and Inclusion Committee which has recently surveyed the membership. They have a busy work programme, a major part of which will be helping AUGIS reform its electoral processes. We have consolidated and strengthened our specialty groups, and have focussed on accurate and comprehensive data collection, building on our established NOGCA, NBSR and NHSR audits/registries. We are involved in setting up a new national pancreatic audit, and working closely with the NHS England plans for data collection through the National Consultant Information Programme (NCIP). In September we will be meeting in Oxford for our 26th Annual Scientific Meeting. We have a brilliant academic programme and have invited the Dutch Society of GI Surgeons (NVGIC) to join us. We have attracted a significant amount of sponsorship and anticipate a very successful meeting.

Overview

AUGIS council and executive have had a busy year professionally and the difficulties of the COVID pandemic seem a distant memory. Our membership base remains strong and we continue to look at ways to expand further ensuring we engage with all health care professionals with an interest in Upper Gastrointestinal Surgery. Our subgroups have been particularly active and have delivered an excellent educational programme during the winter evening seminar programme.

Achievements and Performance (continued)

Overview (continued)

After a lengthy but amicable process, we are close to reaching a final agreement with BOMSS in both financial and relationship terms. We will continue to have AUGIS members involved with BOMSS activities and our Bariatric surgery subgroup will continue to offer an educational programme at our annual scientific meetings.

Our last scientific meeting in Aberdeen in September 2022 was a great success and feedback was extremely positive. The virtual option was welcomed by many and council is fully aware that this will be a key element of future meetings. Plans are well developed for our meeting this year in Oxford on the 27-29th September 2023.

We are looking further ahead to September 2024 and we hope to have the meeting in Manchester in a spectacular central venue subject to final agreement.

A council away day focusing on strategy took place in May to focus on particular topics, such as the council election processes with input from our Equality, Diversity and Inclusion (EDI)

Committee. Our aim is to hold a Strategy Meeting on a regular (annual) basis to ensure we adapt to the changes within healthcare and meet our member's requirements both professionally and educationally.

It has been a busy year for AUGIS, we had a successful ASM in Aberdeen in September 2022, and we hosted regional meetings alongside the ever successful ROUX weekend which took place in March 2023. Moving forwards, we are introducing annual sponsorship packages which will have benefits to both AUGIS and our industry partners. Most of our industry partners are already committing to supporting AUGIS in the forthcoming year and this is extremely welcome. It is important to emphasise that this support is not just financial but also includes building and cementing long term sustainable relationships with Industry partners to help us achieve our charitable aims.

Achievements and Performance (continued)

Educational Meetings

The Education Committee is composed of the AUGIS President and Vice President, Specialty Leads, Roux President and Roux Education Leads and the Leads for our AHP's/CNS'. This year Nila Tewari the EDI Lead has joined the committee. This is an essential progressive move to ensure that all our educational output is reviewed by the EDI committee to ensure we have appropriate balance.

The past year has seen AUGIS and its constituent groups (ROUX, AHP's/CNS', OG cancer, BBUGSS, GBIHPBA, EGS and endoscopy) deliver probably the most F2F educational content in the past 12 months Below are some of the highlights:

- ◆ Essentials of Surgical Research - 20 May 2022
- ◆ AUGIS Three Regions Meeting - 22 May 2022
- ◆ Liver Transplantation for New Cancer Indications - 16 June 2022
- ◆ Foregut Wales Meeting - 30 June 2022
- ◆ Roux Group Mersey workshop - 5 July 2022
- ◆ Roux Part 3 FRCS viva practice (online) - 11 August 2022
- ◆ Foundation skills in laparoscopy- 23 August 2023
- ◆ 25th AUGIS Annual Scientific Meeting - 21 - 23 September 2023
- ◆ HPB Robotic Meeting - 15 October 2022
- ◆ BOWA Liver Surgery Workshop - 14th October 2022
- ◆ OG Robotic Surgery Consensus Meeting - 16 January 2023
- ◆ Roux Weekend - 17 - 18 March 2023
- ◆ North West Regional Training Day
- ◆ Joint Congress of the GBIHPBA with the Indian Chapter of IHPBA- 20/21 April 2023
- ◆ BOWA Liver & Pancreas Surgery Workshop - 27/28 April 2023

Clearly this has been a huge amount of effort and on behalf of the Society,—We really appreciate the hard work of our regional representatives (Trainees, AHPs and Consultants).

Achievements and Performance (continued)

Webinars

The webinar programme continued from autumn - winter in 2022 and the Roux Group held webinars in March to coincide with the Roux Group Weekend 2023. The Education and Training Committee are reviewing the AUGIS webinar series for the winter months over 2023/2024.

Equality, Diversity & Inclusion Lead

The AUGIS EDI committee was established in summer 2022 and comprises 13 members. We have had several virtual meetings and a successful face to face meeting at the AUGIS annual meeting in Aberdeen. The committee has, to date, established guidelines for all speakers at AUGIS events, agreed with AUGIS and Roux that any events with AUGIS/ Roux branding will be vetted by the EDI committee to ensure appropriate representation and been involved with AUGIS council in plans for the reform in the process of election to council and executive council.

The AUGIS EDI survey has been formulated, launched at the Roux weekend and results will be analysed to help guide future work of the committee. There will be a presentation to the delegates on the EDI Survey at the Oxford annual meeting in a plenary session with national and international keynote speakers.

The AUGIS mentorship programme is in development and we have plans to launch this at the Oxford meeting. We will soon be appointing a SAS representative to council and have set up collaborations with EDI committees of other surgical organisations as well as SAS groups nationally.

BBUGSS/Benign group

BBUGSS were involved in a very successful Benign day at AUGIS Annual Scientific Meeting in Aberdeen, which featured Live Surgery and was very well received by delegates.

BBUGSS was involved in the robotic consensus statement and also conducted a Liver cyst webinar, LINX EIDO and Intrathoracic stomach EIDO. The National Hiatal Surgery Registry (NHSR) registered 489 patients.

Plans for the next 12 months are:

- ◆ • Gallstone patient decision aid in conjunction with NICE
- ◆ • Plans are in progress for the BBUGSS Benign day at AUGIS Oxford 2023
- ◆ • LINX Roux training session
- ◆ • BBUGSS scientific meeting 2024
- ◆ • Robotic webinar
- ◆ • Anglo – Dutch collaborative study
- ◆ • The NHSR to reach over 600 registered patients

GBIHPBA

The GBHPBA hosted a very successful National meeting in the June 2022 in London and brought together HPB and liver transplant units in the country to introduce and discuss management pathways for three new indications for liver transplantation in the UK and was attended by nearly 130 people.

This was followed by a hugely successful GBIHPBA day at the 25th Anniversary year AUGIS Meeting in Aberdeen. The Rees-Garden prize was created for the best oral presentation to honour two giants in HPB, Merv Rees and James Garden.

Jawad Ahmad, Consultant HPB Surgeon from University Hospital Coventry and Warwickshire hosted 200 delegates who attended the GBIHPBA Robotic Surgery on the 15th October 2022. Speakers to this day-long event came from as far as Europe and South-East Asia and discussed topics included setting up a robotic HPB programme, pushing the boundaries in surgery and challenges around training. President of GBIHPBA Professor Krish Menon, UHCW Chief Executive Officer, Professor Andy Hardy, and Chief Medical Officer, Professor Kiran Patel, welcomed attendees and Chief Finance Officer and Jawad opened the meeting by outlining how robotic HPB has gone from strength to strength, with 10 HPB units and 23 HPB surgeons presently performing robotic HPB surgery in the UK, benefitting hundreds of patients.

April 2023 saw two international HPB Associations – GBIHPBA and the Indian Chapter of the IHPBA came together for a historic first meeting in Leeds. The Meeting was preceded with the Postgraduate Laparoscopic Liver surgery Course by Somaiah Aroori held at the Thackaray Museum facility at the St James's University Hospital. Two days of great keynotes talks from both countries and case discussions that were diverse and allowed for a superb dialogue and exchange of ideas. The Chapter honoured giants of HPB surgery from both sides – Professor Peter Lodge and Professor Graeme Poston from UK and Professor Palepu Jagannath from India.

Achievements and Performance (continued)

OG

There has been much progress made with in the past months with multiple work streams and guidelines including respiratory complications and pathology. There are numerous others ongoing: nutrition, prehabilitation, squamous cell cancer and robotic surgery. Other areas to progress with are palliative care, health inequalities, outcome data and leadership. There will be a plenary session at AUGIS this year around leadership, with the plan to make this a regular fixture.

On Monday 16th January 2023 AUGIS held a very successful upper gastrointestinal surgical robotic consensus meeting at the Royal College of Surgeons. There was good attendance with over 90 delegates from around the UK. We were privileged to have both international speakers and experts in other surgical disciplines. There was lively discussion and a feeling of excitement for what the future holds in robotic surgery.

The meeting has been followed up by a series of Delphi questionnaires to gain a consensus on the statements which will be published to help guide clinicians starting on robotic OG surgery. This will be available on the AUGIS website in due course.

Allied Health Professional and Specialist Nurses report

It has been a challenging year for the NHS, overshadowed by the impact of a significant lack of resource and strikes on the health service, cancer services, clinical practice, and professional education. We can, however, be proud of maintaining the delivery of care, meeting the complex needs of our patient groups and supporting our colleagues.

The Committee have finalised the Mission Statement and the Terms of Reference for Committee members. We have looked at the benefits of membership and we are pleased to be able to offer a range of opportunities for our members. On a positive note, membership fees have been considerably reduced, in addition to members' preferential rates for the Annual Scientific meeting.

We are delighted to announce that AUGIS has agreed to offer awards for several training and travel Fellowships. These will be open to members of AUGIS with the criteria being defined and announced in the near future. This is an exciting move on behalf of AUGIS and we hope these fellowships will inspire and provide support in maintaining excellence in clinical practice and research.

For Nurses and AHPs, identifying their educational needs is vital. This will allow the Committee to provide an Educational Calendar, opportunities for networking, mentorship, and peer support. We welcome ideas for webinars and courses, the educational events programme and also for the Annual Scientific Meeting.

We aim to include an Educational Calendar and a Webinar Platform, together with an archive of presentations and links to other educational establishments, societies, and patient groups.

Achievements and Performance (continued)

Allied Health Professional and Specialist Nurses report (continued)

The 25th Annual Scientific Meeting was held in Aberdeen in 2022. The affiliate programme enjoyed excellent presentations with key messages on immunotherapy following treatment for upper gastrointestinal (UGI) cancers, immunotherapy in practice and the importance of informed consent and audit in oesophagogastric and HPB cancers. There was also a fantastic interactive case-based discussion on 'failure to thrive' and how to support the patient who struggles in the post-operative period.

The affiliate Programme for AUGIS 2023 has been finalised and will feature excellent presentations including pre-habilitation in surgery and oncology, inspiratory muscle training, and presentations on endoscopic oesophagogastric cancer treatments and aspects of nutrition. In addition, there will be talks exploring the future of oncological therapies for gastro-oesophageal and HPB cancers and a former patient will reveal insights about patient experience.

It is a great honour for us to represent the interests of the nursing profession and the allied health professions within AUGIS and we hope, to inspire motivation and excellence for Nurses and our AHPs.

Roux Group

It has been another busy and exciting year for The Roux Group. The last 12 months have seen several changes to the Roux Group's annual calendar.

On the back of a successful Roux Weekend 2022, work commenced almost immediately, as our new committee undertook their respective roles and began the planning and co-ordination of the 2022-23 educational events. The Essentials of Surgical Research Symposium, headed up by our Research lead, Ben Chan in conjunction with The Dukes Club and BASO was the first event of the year.

Over the months that followed, the Roux Group organised and collaborated on several one day skills courses including a Foundation Skills in Laparoscopy course targeted at our more junior members and two Basics of Liver Surgery courses in collaboration with BOWA at their headquarters in Devon. All three courses were well received and plans are in the pipeline to build upon these successes and expand our reach with regards to regional skills courses.

September saw AUGIS' 2022 Annual Scientific Meeting take place in Aberdeen and the inaugural Roux Training morning. With the support of local faculty and our industry partners, Karl Storz and Medtronic, we were able to put on a fantastic morning of training in laparoscopic suturing. We hope this provided both valuable training but also a welcoming environment for trainees of all levels. The feedback from this session was so positive that it has been decided by the AUGIS educational subcommittee that it will be making a return at this year's meeting in Oxford.

Achievements and Performance (continued)

***Roux Group* (continued)**

As well as face-to-face events, each year the Roux Group continues to provide several webinars. The March Roux Group webinar series focused on UGI emergencies with sessions allocated to Benign and Bariatric surgery, Oesophagogastric surgery and HPB respectively. All three sessions were incredibly informative, especially for those heading towards their FRCS examination.

A new addition to the educational calendar this year was our collaboration with Abdominal Wall Reconstruction Europe (AWRE).

Our final event of the year prior to the Roux Weekend 2023 was ASiT. This year saw the biggest team of Roux representatives attend the conference with the aim of increasing awareness of the Roux Group and making sure that Roux are visible to the more junior surgeons out there.

The final and biggest event of our calendar year is our own annual conference weekend. For the first time, the conference was held over two days and saw the introduction of pre-conference courses, a SAS workshop and both a SAS and research and fellowships booth. Work on events for the 2023-24 calendar is already underway and our new committee, who have commenced their roles as of last month are as enthusiastic as ever to ensure as many high quality opportunities for our members as possible.

Financial Review

Financial report for the period

The consolidated statement of financial activities on page 24 shows income for the year of £523,859 (2022 - £428,697) and total expenditure in the year was £399,076 (2022 - £551,365).

Subscription income from AUGIS members amounted to £138,408 (2022 - £115,331).

The Annual Scientific Meeting generated registration income of £132,698, which combined with sponsorships and partnerships income of £119,288 resulted in total income of £251,986. Meeting related costs were £125,315 excluding the cost of related overheads. Meeting surpluses are retained by the Association to be used for the benefit of the membership and investment in the specialty.

Other direct costs for the period were £223,528 (2022 - £367,952, including recognition of amounts payable to BOMSS, see below). Total direct costs for the period were therefore £348,843 (2022 - £492,580). Support costs amounted to £175,548 (2022 - £183,413) of which governance costs regarding compliance with statutory requirements amounted to £35,230 (2022 - £31,151).

In the year ended 31 May 2022, the Association approved a grant to The British Obesity and Metabolic Surgery Society (BOMSS) reflecting funds accumulated by AUGIS up to 31 May 2022. The total grant amount, awarded as in three separate transactions, payable over a three year period and totalling £202,165.

Net income for the year was therefore £124,783 (2022 – net expenditure of 122,668, excluding the one-off grant award, net income would have been £79,497.)

Reserves policy and financial position

Reserves policy

The Council has examined the requirement for free reserves i.e. those unrestricted funds not invested in tangible fixed assets, designated for specific purposes, or otherwise committed. The Council considers that, given the nature of the charity's work, the level of free reserves should be a minimum of £300,000 at any one time.

Council is of the opinion that this provides sufficient flexibility to cover temporary shortfalls in incoming resources due to timing differences in income flows, adequate working capital to cover core costs, and will allow the charity to cope and respond to unforeseen events. The reserves policy is due to be reviewed by the Council in the year ending 31 May 2024, the Council are aware that all organisations continue to be exposed to increasing financial risk in the current economic climate, and that holding a higher level of reserves in the medium term may be prudent.

Financial position

The balance sheet shows total funds of £618,392 (2022 - £493,609), of which £618,392 (2022 - £493,609) are free reserves, which is in excess of the reserves policy.

Council have considered the level of reserves alongside the risks posed the Association by COVID and have increased the free reserves in excess of the minimum reserves policy to allow for a missed meeting or unsuccessful Meeting in future years. AUGIS, will continue to develop an online and virtual in the form of an ST3 boot camp, a safe lap cholecystectomy course.

Going concern assessment

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of one year from the date of approval of these accounts.

The trustees have considered all the expenses in managing the Charity and taken in to account the streamlined expenditure for the current year.

Initial delegate numbers for events scheduled to take place in the year ending 31 May 2024 are encouraging and activities are continuing to take place in the sector.

The trustees are therefore satisfied the Association is a viable going concern.

Future Plans and Targets

Within the coming year, the Association intends to embed the new, focussed subcommittees, which report into AUGIS council, has enabled new opportunities for engagement with the membership. The subcommittees are contributing to the learning events and education for all members –from webinars to podcasts. The Clinical Services & Audit Committee are working on updating the Provision of Services Guidelines to reflect the different sub-specialities which AUGIS represents.

Within the next twelve months AUGIS plans to increase the number of regional meetings throughout the country with a bid to attract more membership. AUGIS will revise its online and virtual offerings to ensure it is relevant and current and most importantly AUGIS commits to having an EDI focus at all meetings.

Approved by the Executive and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'Stephen Fenwick', with a long, sweeping horizontal line extending from the end of the signature.

Stephen Fenwick
Member of the Executive

Approved by the Executive on: 14 February 2024

Independent auditor's report to the Council of the Association of Upper Gastrointestinal Surgery of Great Britain & Ireland (AUGIS)

Opinion

We have audited the accounts of the Association of Upper Gastrointestinal Surgery of Great Britain & Ireland (AUGIS) (the 'charity') for the year ended 31 May 2023 which comprise the consolidated statement of financial activities, the charity and group balance sheets, the consolidated statement of cash flows, the principal accounting policies and the notes to the accounts. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the accounts:

- ◆ give a true and fair view of the state of the charity's affairs as at 31 May 2023 and of the group income and expenditure for the year then ended;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the accounts, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the accounts is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and parent charity's ability to continue as a going concern for a period of at least twelve months from when the accounts are authorised for issue.

Our responsibilities and the responsibilities of the trustee with respect to going concern are described in the relevant sections of this report

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report and accounts other than the accounts and our auditor's report thereon. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- ◆ the information given in the Report of the Council is inconsistent in any material respect with the accounts; or
- ◆ sufficient accounting records have not been kept; or
- ◆ the accounts are not in agreement with the accounting records and returns; or
- ◆ we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the accounts

Our objectives are to obtain reasonable assurance about whether the accounts, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users, taken on the basis of these accounts.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

How the audit was considered capable of detecting irregularities including fraud:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the charity through discussions with management and trustees and from our knowledge and experience of the charity sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the accounts or the activities of the group and the charity. These included but were not limited to 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 to the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019), taxation legislation and data protection, employment, and health and safety legislation; and
- We assess the extent of compliance with laws and regulations identified above by making enquiries of management and representatives of the trustees and review of the minutes of trustee meetings.

We assessed the susceptibility of the group and the charity's accounts to material misstatement, including how fraud might occur by:

- Making enquiries of management and representatives of the trustees as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

Auditor's responsibilities for the audit of the accounts (continued)

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested the authorisation of expenditure;
- Tested the implementation of financial controls; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of the trustees; and
- Enquiring of as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Independent auditor's report Year to 31 May 2023

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011 and with regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Buzzacott LLP
Statutory Auditor
130 Wood Street
London
EC2V 6DL

Buzzacott LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Date: 22 February 2024

Consolidated statement of financial activities Year to 31 May 2023

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Unrestricted funds £	Restricted funds £	Total funds 2022 £
Income from:							
Other trading activities	1	184,156	—	184,156	154,800	—	154,800
Interest receivable		72	—	72	15	—	15
Charitable activities	2	339,621	—	339,621	295,762	(28,800)	266,962
Other		10	—	10	6,920	—	6,920
Total income		523,859	—	523,859	457,497	(28,800)	428,697
Expenditure on:							
Charitable activities	3	399,076	—	399,076	441,643	109,722	551,365
Total expenditure		399,076	—	399,076	441,643	109,722	551,365
Net income (expenditure) and net movement in funds							
		124,783	—	124,783	15,854	(138,522)	(122,668)
Reconciliation of funds:							
Fund balances brought forward at 1 June		493,609	—	493,609	477,755	138,522	616,277
Fund balances carried forward at 31 May		618,392	—	618,392	493,609	—	493,609

All recognised gains and losses are included in the above statement of financial activities.

All of the Group's activities derived from continuing operations during the above two financial periods.

Balance sheets 31 May 2023

	Notes	Consolidated		Association	
		2023 £	2022 £	2023 £	2022 £
Fixed assets					
Investment in subsidiary	11	—	—	2	2
		—	—	2	2
Current assets					
Debtors: due within one year	8	83,361	65,173	101,129	120,437
Cash at bank and in hand		795,279	697,993	774,763	618,177
		878,640	763,166	875,892	738,614
Liabilities					
Creditors: amounts falling due within one year	9	(227,515)	(204,091)	(205,575)	(160,613)
Net current assets		585,659	559,075	604,851	559,075
Creditors: amounts falling due after one year	9	(32,733)	(65,466)	(32,733)	(65,466)
Total net assets		618,392	493,609	637,584	493,609
The funds of the group/charity:					
Funds and reserves					
Restricted funds	12	—	—	—	—
Unrestricted funds					
. Designated funds	13	—	—	—	—
. General funds		618,392	493,609	637,584	493,609
		618,392	493,609	637,584	493,609

Approved by the Executive
and signed on their behalf by:



Stephen Fenwick
Member of the Executive
Approved on: 14 February 2024

Consolidated statement of cash flows 31 May 2023

	Notes	2023 £	2022 £
Cash flows from operating activities:			
Net cash provided by operating activities	A	97,214	112,855
Cash flows from investing activities:			
Deposit interest		72	15
Net cash provided by investing activities		72	15
Change in cash and cash equivalents in the year		97,286	112,870
Cash and cash equivalents at 1 June	B	697,993	585,123
Cash and cash equivalents at 31 May	B	795,279	697,993

Notes to the statement of cash flows for the year to 31 May

A Reconciliation of net movement in funds to net cash provided by operating activities

	2023 £	2022 £
Net movement in funds (as per the statement of financial activities)	124,783	(122,668)
Adjustments for:		
Deposit interest	(72)	(15)
(Increase) decrease in debtors	(18,188)	15,920
(Decrease) increase in creditors	(9,309)	219,618
Net cash provided by operating activities	97,214	112,855

B Analysis of changes in net debt

	At 1 June 2022 £	Movement in year £	At 31 May 2023 £
Cash at bank and in hand	697,993	97,286	795,279
Total cash and cash equivalents	697,993	97,286	795,279

Principal accounting policies Year to 31 May 2023

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are laid out below.

Basis of preparation

These accounts have been prepared for the year to 31 May 2023.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest pound.

Critical accounting estimates and areas of judgement

There are no items in the accounts which required the trustees and management to make significant judgements or estimates.

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of one year from the date of approval of these accounts.

The trustees have considered all the expenses in managing the Charity and taken in to account the streamlined nature of the organisation. An online and virtual way of working has become the usual standard, and the Association continues to engage with it's membership to provide meaningful offerings

Over the past two years the Association has seen increases to cash balances, which demonstrates the prudent approach which has been taken with respect to entering in to commitments.

Principal accounting policies Year to 31 May 2023

Assessment of going concern (continued)

The Association will continue to closely monitor financial performance during this period of high costs within the economy which brings with it increased financial risk. Details on specific risk control measures implemented are detailed within the risk management section of this report.

Initial delegate numbers for events scheduled to take place in the year ending 31 May 2024 are encouraging and activities are continuing to recommence in the sector.

The trustees are therefore satisfied the Association is a viable going concern.

Basis of consolidation

The consolidated financial statements of the Group incorporate the financial statements of the Association and its subsidiary AUGIS Trading Limited. These have been consolidated on a line by line basis. The statement of financial activities represents the consolidation of charitable activities of the Association and its subsidiary.

No separate statement of financial activities has been presented for the Association alone.

Income recognition

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably and it is probable that the income will be received.

Income comprises subscriptions, meeting registration fees, income from other trading activities and interest receivable.

Subscription income is accounted for in the period it is receivable. The income arising from scientific meetings is recognised on a receivable basis. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor or funder has specified that the income is to be expended in a future accounting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Other income relates to a refund of items recognised as expenditure in previous financial years.

Principal accounting policies Year to 31 May 2023

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and support costs. All expenses, including support costs, are allocated to charitable activities.

Expenditure on charitable activities includes all costs associated with furthering the charitable purposes of the charity through the provision of its charitable activities. Such costs include direct and support costs, including governance costs.

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment.

Governance costs comprise the costs involving the public accountability of the charity (including audit costs) and costs in respect to its compliance with regulation and good practice.

All expenditure is stated inclusive of irrecoverable VAT.

Fund accounting

The general funds represent those monies which are freely available for application towards achieving any charitable purpose that falls within the charity's charitable objects. The designated funds are monies set aside out of general funds and designated for specific purposes by the charity's trustees.

The restricted funds are monies to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged against the specific fund.

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short term deposits.

Principal accounting policies Year to 31 May 2023

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Financial instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the charity and their measurement basis are as follows:

Financial assets – other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank – classified as a basic financial instrument and is measured at face value.

Financial liabilities – accruals and other creditors are financial instruments, and are measured at amortised cost.

Pension contributions

Contributions in respect of the charity's defined contribution pension scheme are charged to the statement of financial activities when they are payable to the scheme. The charity's contributions are restricted to the contributions disclosed in note 6. There were no outstanding contributions at the year end. The charity has no liability beyond making its contributions and paying across the deductions for the employees' contributions.

1 Income from other trading activities

	Unrestricted Funds £	Restricted Funds £	Total funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total funds 2022 £
Fundraising income – sponsorships and partnerships						
. AUGIS Annual scientific meeting	119,288	—	119,288	122,000	—	122,000
. AUGIS Regional meetings	8,138	—	8,138	4,000	—	4,000
. GBIHPBA meeting	56,430	—	56,430	28,800	—	28,800
		—		154,800	—	154,800

2 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total funds 2022 £
Subscriptions	138,408	—	138,408	115,331	—	115,331
Meetings						
. AUGIS registrations	132,698	—	132,698	145,249	—	145,249
. ROUX registrations	34,475	—	34,475	34,507	—	34,507
. GBIHPBA registrations	34,040	—	34,040	—	—	—
. Other meetings	—	—	—	675	—	675
Surgical Outcome and Revalidation						
. BOMSS NBSR*	—	—	—	—	(28,800)	(28,800)
	339,621	—	339,621	295,762	(28,800)	266,962

*The activities of the NBSR have been transferred to The British Obesity and Metabolic Surgery Society (Charity Registration Number: 1192184) (BOMSS). As part of this transfer, outstanding donations receivable as at the transfer date have been written off, since if paid, they will be received directly by BOMSS.

3 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Unrestricted funds £	Restricted funds £	Total funds 2022 £
Direct costs	223,528	—	223,528	258,230	109,722	367,952
Support costs	140,318	—	140,318	152,262	—	152,262
Governance costs (note 4)	35,230	—	35,230	31,151	—	31,151
	399,076	—	399,076	441,643	109,722	551,365
	Unrestricted Funds £	Restricted Funds £	Total funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total funds 2022 £
Direct costs						
Annual scientific meeting						
. Venue hire, catering and audio visual equipment	85,662	—	85,662	57,127	—	57,127
. Distribution to conference partner	-	—	—	38,590	—	38,590
. Printing, stationery and couriers	1,415	—	1,415	729	—	729
. Administration and other costs	4,204	—	4,204	1,183	—	1,183
. Social events, including drinks reception	900	—	900	14,099	—	14,099
. Marketing	1,740	—	1,740	423	—	423
. Travel and accommodation	21,436	—	21,436	9,637	—	9,637
. App and virtual platform	3,698	—	3,698			
. Subscription	928	—	928			
. Insurance	2,231	—	2,231	2,840	—	2,840
	125,315	—	125,315	124,628	—	124,628
Other direct costs						
Grant to BOMSS (Note 13)	—	—	—	98,199	103,966	202,165
AUGIS Roux meeting	25,791	—	25,791	24,949	—	24,949
Regional meetings	10,137	—	10,137	1,208	—	1,208
CNS/AHP meeting	909	—	909	—	—	—
GBIHPBA meeting	55,307	—	55,307	—	—	—
RCS funding SSL	919	—	919	7,746	—	7,746
AUGIS grants and prizes	3,260	—	3,260	1,500	—	1,500
BJS costs	1,890	—	1,890	—	—	—
NBSR Surgeons' Outcome Data Reporting						
. BOMSS-NBSR database maintenance	—	—	—	—	5,756	5,756
	223,528	—	223,528	258,230	109,722	367,952

3 Expenditure on charitable activities (continued)

Support costs	AUGIS £	BOMSS £	2023 £	AUGIS £	BOMSS £	2022 £
Secretarial and administration staff costs	102,440	—	102,440	111,935	7,169	119,104
Telephone	1,110	—	1,110	954	—	954
Printing, postage and stationery	805	—	805	75	—	75
Accommodation, insurance, overheads and services	14,727	—	14,727	8,788	—	8,788
Audit and accountancy	29,208	—	29,208	22,739	—	22,739
Professional fees	774	—	774	2,152	3,962	6,114
Computer maintenance	2,146	—	2,146	2,414	—	2,414
Website costs	5,927	—	5,927	4,080	154	4,234
Database costs	3,223	—	3,223	1,022	—	1,022
Meetings, travel and subsistence	208	—	208	8,611	—	8,611
Council meetings' expenses and reimbursed expenses	5,248	—	5,248	2,298	—	2,298
Bank charges	7,847	—	7,847	3,598	—	3,598
Other	1,885	—	1,885	1,069	—	1,069
	175,548	—	175,548	172,128	11,285	183,413

4 Governance costs

	2023 £	2022 £
Professional fees	29,982	28,853
Council meetings' expenses and reimbursed expenses	5,248	2,298
	35,230	31,151

5 Net income

This is stated after charging:

	2023 £	2022 £
Staff costs (note 6)	102,440	119,104
Auditor's remuneration (excluding VAT)		
. Statutory audit (including consolidation)	15,850	14,350
. Other services	4,100	3,800

6 Staff costs, trustees' remuneration and remuneration of key management personnel

None of the trustees received any remuneration in respect of their services during the year ended 31 May 2023 (2022 – none).

During the year out of pocket travelling expenses amounting to £4,134 (2022 - £2,853) were reimbursed to five trustees (2022 – ten trustee).

	2023 £	2022 £
Wages and salaries	86,327	101,963
Social security costs	4,724	7,829
Other pension costs	11,389	9,312
	102,440	119,104
Incurred in respect of		
Direct BOMSS costs	—	7,169
Support costs	102,440	111,935
	102,440	119,104

The average number of secretarial and administrative employees during the year, calculated on an average headcount was 2 (2022 – 2) and on a full-time equivalent basis was 1.8 (2022: 2). No employee earned more than £60,000 during the year (2022 – none).

The key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis comprises the AUGIS Executive (as listed on page 1), with the support of the specialty managers. None of the AUGIS Executive received remuneration for their services (2022 – none). The total remuneration (including taxable benefits and including employer's pension contributions but excluding employer's national insurance) of the key management personnel for the year was £102,440 (2022 – £119,104).

7 Taxation

The Association of Upper Gastrointestinal Surgery of Great Britain & Ireland (AUGIS) is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

8 Debtors

	Consolidated		Association	
	2023	2022	2023	2022
	£	£	£	£
Trade debtors	37,415	19,800	635	—
Prepayments	34,878	42,166	1,019	6,198
Accrued income	—	2,893	—	2,893
VAT	10,753	—	—	—
Other debtors	315	314	119	286
Amount owed by AUGIS Trading Limited	—	—	99,356	111,060
	83,361	65,173	101,129	120,437

9 Creditors: amounts falling due within one year

	Consolidated		Association	
	2023	2022	2023	2022
	£	£	£	£
Trade creditors	11,851	—	1,064	—
Other creditors	18,094	24,417	19,970	21,614
Amounts due to BOMSS (Note 14)	166,446	136,699	166,446	136,699
Accruals	28,138	30,962	18,095	21,226
VAT	—	12,013	—	—
	227,515	204,091	205,575	179,539

Creditors: amounts falling due after one year

	Consolidated		Association	
	2023	2022	2023	2022
	£	£	£	£
Due between one and two years	32,733	32,733	32,733	32,733
Due between two and three years	—	32,733	—	32,733
	32,733	65,466	32,733	65,466

10 Net income from subsidiary

The Association has one wholly-owned subsidiary, AUGIS Trading Limited, which is incorporated in England and Wales. AUGIS Trading Limited raises sponsorship on behalf of the Association for the annual programme of meetings. AUGIS Trading Limited, company registration number 06380156, registered office Royal College of Surgeons of England, 35-45 Lincoln's Inn Fields, London, WC2A 3PE, was incorporated on 24 September 2007.

A summary of AUGIS Trading Limited's results for the year to 31 May is shown below.

	2023 £	2022 £
Turnover	221,227	147,200
Cost of sales	(212,386)	(136,346)
Gross profit	8,841	10,854
Administrative expenses	(30,803)	(6,074)
Operating (loss) profit	(21,962)	4,780
Interest receivable	—	—
Net (loss) profit	(21,962)	4,780
Retained loss brought forward	—	(2,011)
Net (loss) profit	(21,962)	4,780
Gift aid payment to parent	—	(2,769)
Retained losses carried forward	(21,962)	—

11 Restricted funds

	At 1 June 2022 £	Income £	Expenditure £	At 31 May 2023 £
BOMSS SSL funds	—	—	—	—
BOMSS NBSR restricted funds	—	—	—	—
Restricted funds total	—	—	—	—

	At 1 June 2021 £	Income £	Expenditure £	At 31 May 2022 £
BOMSS SSL funds	23,000	—	(23,000)	—
BOMSS NBSR restricted funds	115,522	(28,800)	(86,722)	—
Restricted funds total	138,522	(28,800)	(109,722)	—

Included within restricted expenditure in the year ended 31 May 2022 was £103,966 of funding held within creditors at the year end, due to be paid to BOMSS in the year ending 31 May 2024 (Note 14).

The RSL SSL funds are funds received to support a Surgical Support Lead for the specialty education of healthcare professionals in the area of Bariatric Surgery.

11 Restricted funds

The NBSR restricted funds are funds collected from NHS trusts and HQIP for the purpose of fulfilling their legal obligation to publish yearly information on bariatric surgery outcomes. This information is collated in the NBSR database.

12 Designated funds

The income funds of AUGIS include the following designated fund which has been set aside out of unrestricted funds by the Council Members for specific purposes:

	At 1 June 2022 £	New designations £	Utilised in year £	Released in year £	At 31 May 2023 £
BOMSS fund	—	—	—	—	—

	At 1 June 2021 £	New designations £	Utilised in year £	Released in year £	At 31 May 2022 £
BOMSS fund	207,683	—	(109,484)	(98,199)	—

Included within amounts utilised in the year ended 31 May 2022 was £98,199 held within creditors at the year end, due to be paid to BOMSS in the year ending 31 May 2024 (Note 14).

The BOMSS funds have been designated in the financial statements in order to ensure the funds relating to BOMSS are separately identifiable. Each year income from BOMSS specific activities is added to the fund and relevant expenditure is charged to the fund.

13 Related party transactions

During 2023 and 2022, transactions with related parties were undertaken as detailed below, the transactions with BOMSS CIO are further detailed in Note 14 to the financial statements.

Trustees' remuneration and remuneration of key management personnel is detailed in Note 6, no further transactions were undertaken with related parties in the period.

Members of Council also attend events and pay for membership of the Association, fees are paid in line with applicable member rates.

Name of entity	Trustee	Nature of relationship	2023 £	2022 £
Pancreatic Society of Great Britain and Ireland	Keith Roberts	Trusteeship	—	(27,163)
BOMSS CIO	Cynthia Borg	Trusteeship	—	(202,165)

14 The British Obesity and Metabolic Surgery Society

On 5 November 2020, The British Obesity and Metabolic Surgery Society (BOMSS) registered as a CIO (Charity Commission Registration Number: 1192184) . The activities of BOMSS had previously been facilitated by AUGIS, however commencing in the year ended 31 May 2021 BOMSS began to operate independently.

It has been agreed by the AUGIS Council in the year ended 31 May 2023, that AUGIS should provide a grant to BOMSS reflecting funds accumulated by AUGIS up to 31 May 2023, adjusted for any further related legal fees incurred up to the point of payment. The following amounts have therefore been provided for at the year end and are included within creditors during the year end.

100% of BOMSS NBSR Restricted Fund	£80,966
100% of BOMSS SSL Restricted Fund	£23,000
50% of BOMSS Designated Fund	£98,199
Total provided for at 31 July 2022	£202,165
Less: legal fees incurred in year ended 31 July 2023	(£2,986)
Total provided for at 31 July 2023	£199,179

Consolidated detailed income and expenditure statement Year to 31 May 2023

This page does not form part of the statutory financial statements

	2023 £	2021 £
Income		
AUGIS Annual scientific meeting		
. Registrations	132,698	145,249
. Sponsorship	119,288	122,000
	<u>251,986</u>	<u>267,249</u>
GBIHPBA meeting		
. Registrations	34,040	—
. Sponsorship	56,430	—
	<u>90,470</u>	<u>—</u>
Subscriptions		
. AUGIS	138,408	114,831
. Webinars	300	28,800
. Regional meetings	8,138	4,000
. BOMSS	—	—
. BJS Online	—	500
	<u>146,846</u>	<u>148,131</u>
AUGIS Roux meeting	34,475	34,507
BOMSS SSL	—	—
NBSR Surgeons' Outcome Data Reporting	—	(28,800)
BOMSS Other meetings	—	675
Job Retention Scheme Grants	—	6,832
AUGIS Other income	15	88
Bank interest	72	15
	<u>34,557</u>	<u>13,317</u>
Total income	<u>523,859</u>	<u>428,697</u>
Expenditure		
Annual scientific meeting		
. Venue hire, catering and audio visual equipment	85,662	57,127
. Distribution to conference partners	—	38,590
. Printing, stationery and couriers	3,155	1,152
. Administration and other costs	4,204	1,183
. Scientific programme including abstracts and subscriptions	3,101	—
. App and virtual platform	6,516	—
. Social events, including drinks reception	900	14,099
. BJS prize	—	—
. Travel and accommodation	21,436	9,637
. Insurance	2,231	2,840
Carried forward	<u>127,205</u>	<u>124,628</u>

Consolidated detailed income and expenditure statement Year to 31 May 2023

This page does not form part of the statutory financial statements

	2023 £	2022 £
Expenditure (continued)		
Brought forward	127,205	124,628
Other direct costs		
Grant to BOMSS	—	202,165
AUGIS ROUX	25,791	24,949
CNS/AMP	909	—
GBIHPBA meeting	55,307	—
AUGIS grants and prizes	3,260	1,500
Regional meeting expenses	10,137	1,208
RCS funding SSL	919	7,746
NBSR Surgeons Outcome Data		
. BOMSS-database maintenance	—	5,756
. BOMSS- staff costs	—	7,169
. BOMSS-other administration costs		
Overheads		
Telephone	1,110	954
Secretarial and administration staff costs	102,440	111,935
Printing, postage and stationery		—
Newsletter		75
Accommodation overheads and service charges	12,987	8,263
Insurance	1,740	525
Computer maintenance and software	2,146	4,807
Website costs	5,927	4,234
Database	3,223	1,022
Audit and accountancy	29,208	22,739
Professional fees	774	6,114
Bank charges	7,847	3,598
Meetings, travel and subsistence expenses	208	8,611
Council meetings' expenses and reimbursed expenses	5,248	2,298
Other	2,690	1,069
Total expenditure	399,076	551,365
Net income (expenditure)	124,783	(122,668)

Accounts

**The Association
of Upper
Gastrointestinal
Surgery of
Great Britain &
Ireland (AUGIS)**

**Annual Report and
Financial Statements**

31 May 2022

Charity Registration Number
1093090

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Members of the Council

Mr Nicholas Maynard

Mr Iain Cameron

Mr Simon Galloway

Mr Stephen Fenwick

Mr Andrew Smith

Martin Forshaw

Anne Phillips

Bernadette Fairley

Elizabeth Ward

Nila Tewari

Mr James Gossage

Mr Krish Menon

Mr Giles Bond-Smith

Stuart Andrews

Bhaskar Kumar

Mr Richard Laing

Mr Dinesh Sharma

Mr Richard Krysztopik

Miss Claire Jones

Mr Nagappan Kumar

Mrs Naheed Farooq

Robert O'Neil

Mr Martin Wadley

Mr Zahir Soonawalla

Matthew Forshaw

Mr Krishnamurthy Ravi

Miss Cynthia Borg

Mr Shajahan Wahed

Mr Arin Saha

Mr Keith Roberts

Professor Tim Underwood

Robert Jones

Neel Sengupta

Mr Y K S Viswanath

Mr Ian Beckingham

President

President Elect (includes Clinical Services & Audit)

Honorary Secretary

Honorary Treasurer

Education, Training and Research Lead

Corporate Lead

CNS/AHP Rep - OG CNS

CNS/AHP Rep - OG CNS

CNS/AHP Rep - Dietician

EDI Lead

OG Cancer Lead

HPB Lead

Emergency Surgery Lead

Benign Lead

Endoscopy Lead

Roux President

North Thames

South West

Northern Ireland

Wales

North West & Mersey

East Anglia

West Midlands

Oxford & Wessex

Scotland

Trent

South Thames

Northern (previously North & Yorkshire)

Yorkshire

SSL in Pancreatic Cancer

SSL in Oesophageal Cancer

SSL in CRLM

ACP Representative on AUGIS Council

ALS Representative on AUGIS Council

UGI NCIP Lead

Council members shown in **bold** are also members of AUGIS executive.

DRA
Legal and administrative information

Principal office	Royal College of Surgeons of England 35 – 43 Lincoln's Inn Fields London WC2A 3PE
Telephone	0207 869 6116/6115
Email	sarvjit@augis.org/nichola@augis.org
Website	www.augis.org
Charity registration number	1093090
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL
Bankers	Coutts & Co Commercial Banking 440 Strand London WC2R 0QS
	National Westminster Bank plc 243 Glossop Road Sheffield S10 2HA

Report of the Council Year to 31 May 2022

The Council present the statutory report together with the financial statements of The Association of Upper Gastrointestinal Surgeons of Great Britain & Ireland (AUGIS) and its subsidiary company AUGIS Trading Ltd (together the 'Group' or 'consolidated') for the year ended 31 May 2022.

The financial statements have been prepared in accordance with the accounting policies set out on pages 20 to 23 of the attached financial statements and comply with the charity's trust deed, applicable laws 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 United Kingdom and Republic of Ireland (FRS 102).

Structure, Governance and Management

The Association is governed by the Council drawn from the members of the Association. The members of the Council are trustees of the charity for the purposes of the Charities Act 2011. The Council consists of:

- ◆ The Executive Officers (President, President Elect, Honorary Treasurer, and Honorary Secretary and BOMSS President, BOMSS Secretary, GBIHPBA President, Education Training & Research Lead and the Clinical Services & Audit Lead).
- ◆ The Chairmen of the Committees (Education, Training & Research, Clinical Services and Audit).
- ◆ The Regional Representatives.
- ◆ A representative of the Association of Coloproctology of Great Britain and Ireland (ACP).
- ◆ A representative of the Association of Laparoscopic Surgeons of Great Britain and Ireland (ALS).
- ◆ The President of the OG Group.
- ◆ The AUGIS trainees' representative.
- ◆ The Nurse/Allied Health Professional members' representative.

Other Council Members may be co-opted by the Council.

Structure, Governance and Management (continued)

Nominations for the President and Officers are sought from the membership and Council decide by ballot which nominations to recommend to the membership at the Annual General Meeting. A President Elect is approved up to two years before becoming President.

The Chairmen of the Committees are selected by the Council for election at the Annual General Meeting.

The Trainee Members' Representative is nominated by the trainee members and elected by the Council.

The Affiliate Members' Representative is nominated by the affiliate members and elected by the Council.

The Regional Representatives are elected by members of the regions following invitations for nomination and a ballot.

Members of the Council

The following members of council represented AUGIS on the council of the associations or organisations as indicated:

Mr Iain Cameron	ACP
Professor Giles Toogood	ALS and ASGBI
Mr Stephen Fenwick	BOMSS
Mr Bhaskar Kumar	BSG

Out of pocket travelling expenses totalling £2,853 (2021 - £626) were reimbursed to ten members of the Council (2021 - one member) during the period. No members of the Council had any beneficial interest in any contract with the charity during the year (2021 – none).

Structure, Governance and Management (continued)

Key management personnel

The members of the AUGIS executive consider that they, supported by the specialty managers, comprise the key management of the charity in charge of directing and controlling, operating and running the charity on a day to day basis.

Members of the AUGIS executive are not remunerated for their services. The remuneration of the specialty managers is decided upon by the Council Members, based on comparison with similar organisations.

Organisation structure

The administration of the charity is carried out by two full-time salaried general managers at the offices of The Royal College of Surgeons of Great Britain and Ireland (Charity registration number 212808), a charity with related objects and activities. The expenditure incurred on administration and office services has been recharged to AUGIS at cost.

The AUGIS Sub-Committees listed below are led by the Chairs of the respective groups and consist of members of the Council and ordinary members of the Association. The individual memberships are listed in the relevant sections of this report. The Committees are:

ROUX Group
GBIHPBA Committee
and AHP/CNS Committee

In addition, the Chairs of the following groups co-opt council members and ordinary members as appropriate to assist with:

Clinical Services and Audit;
and Education Research and Training.

Statement of trustees' responsibilities

The trustees are responsible for preparing the trustees' report and 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 the group and of the incoming resources and application of resources of the group 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 Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102);
- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable United Kingdom 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.

Structure, Governance and Management (continued)

Statement of trustees' responsibilities (continued)

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and 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 charity's trust deed. They are also responsible for safeguarding the assets of the charity and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Subsidiary company

AUGIS has one wholly owned subsidiary, AUGIS Trading Limited, with an issued share capital of £2. AUGIS Trading Limited, Company Registration No. 06380156, registered office Royal College of Surgeons of England, 35-45 Lincoln's Inn Fields, London, WC2A 3PE, carries out the Association's commercial operations raising sponsorship on its behalf for their annual meetings.

Risk management

The Council is aware of the need to assess the major risks to which the charity is exposed, in particular those relating to the specific operational areas of the charity and its finances. The Council has assessed the major risks and in doing so, the Council has established effective systems to mitigate the risks identified.

The honorary secretary is responsible for maintaining a risk register for the Association. This identifies the key risks to the Association and the processes put in place to mitigate those risks. The risk register is reviewed by all trustees at each full Council meeting three times a year, and updated accordingly.

The key risks identified, and plans to mitigate those risks are:

- ◆ A potential future reduction in meeting, membership subscription and other income

New sub-committees have been established including those which will broaden the remit of the association and thereby attract new members from a wider pool of professionals. Education and use of online tools will be increased significantly for members to attract trainees, surgeons, AHPs etc. A new website will provide greater benefits for those who are members.

The webinar programme, which has grown from nothing, is an important source of commercial income and provides valuable education for members. However the process has been rapid, and better planning of the webinar events needs to be in place for the year ahead. It is expected the education committee will oversee the programme and monitor all requests for hosting webinars

Risk management (continued)

- ◆ Staff costs being unsustainable if lack of income from charitable activities and trading activities;

Staff costs account for a large amount of the Association's expenditure and could put the Association in a difficult financial position if there is lack of funds from events over the next 12 - 24 months.

We have learnt a lot during the past two years and have adapted both our working practices and what we offer our members. We have explored and rolled out innovative ideas to engage our membership. Today we are more proactive, forward thinking, far reaching and confident we can achieve the charitable aims of our Association.

Objectives and Activities

Principal aims and objects

AUGIS aims to provide a structure for training objectives, foster developments in upper gastrointestinal surgery, promote educational and academic objectives and act as a liaison under the umbrella of the Association of Surgeons of Great Britain & Ireland (ASGBI) with the Senate of Surgery, the Royal Colleges, the Specialists Advisory Committee and other surgical and academic bodies.

The overall objective of the Association is the advancement of the science and practice of upper gastrointestinal surgery.

Public benefit statement

The trustees confirm that they have complied with their duty under the Charities Act. They have considered the public benefit guidance published by the Charity Commission and believe that they have followed its guidance in this area. The annual report gives a detailed description of the activities undertaken by the charity during the period in furtherance of its charitable purposes, and the trustees are satisfied that all such activities provide a public benefit.

Fundraising statement

The charity does not actively solicit donations and therefore is not registered with the Fundraising Regulator and does not subscribe to any fundraising codes of practice. When donations from individuals are received, the charities aim to protect personal data and never sell data or swap data with other organisations. During the year ended 31 May 2022 the charity received no complaints about its fundraising activities.

Activities

In pursuit of the Association's aims and objectives, the Council meets regularly to consider developments within the field of upper gastrointestinal surgery and identify those areas that merit further work. Where necessary, funding is provided to allow this work to be completed.

General and scientific meetings are held each year which provide an educational forum designed to promote standards in training in upper gastrointestinal surgery and endoscopy. Speakers of national and international repute are invited and the Association is supported by a lectureship through the British Journal of Surgery Society. Presentations are also welcomed from the clinical and scientific fields and are selected by the programme committee and the best papers compete for the "BJS Prize".

In addition one of the three sub-specialty groups within AUGIS; the Great Britain and Ireland Hepato Pancreatico Biliary Association (GBIHPBA), holds their own regular stand-alone meetings.

Achievements and Performance

Overview

In spite of the challenging circumstances of the past few years, AUGIS has continued to grow, striving to deliver on our charitable aims to advance the quality of care provided to patients with upper GI disease and serve as a forum to disseminate information to health care professionals and the general population. We are proud to report that in early 2022 we had just under 900 members registered.

With all the uncertainty in the build-up, AUGIS was fortunate to have a face-to-face meeting in Belfast in October 2021. It was a fantastic few days, both academically and socially, the numbers of registrations exceeded all expectations with nearly 400 face-to-face attendees and 300 virtual registrations, including nearly 80 from China. AUGIS was very fortunate to receive great industry support and have cemented great professional relationships moving forward. The "multi-society" UGI Congress which had been planned for some years was a resounding success.

AUGIS is a very different Association than it was a few years ago – it is far more inclusive than previously, and there are now 8 committees embracing all sub-specialities and aspects of Upper GI surgery. The trainees are of course the future of the specialty, and it is impossible to overstate what the Roux group has done for Upper GI surgical training. The pandemic has had a significant impact on surgical training over the last two years, and it is clear from last year's GMC National Training Survey we have much work to do.

Achievements and Performance (continued)

The last twelve months have seen the growth of the AUGIS webinar programme with a total of 18 evening webinars for AUGIS members. All the webinars were recorded and are available for members to view on the AUGIS website. There will be a new season of AUGIS webinars which will start in November later this year and will carry on until spring 2023. There have also been many AUGIS badged regional and sub-specialty meetings taking place during the spring and summer months for members.

BOMSS decided to separate from AUGIS and over the last year there have been detailed and constructive negotiations with the BOMSS executive about the terms of this separation. We are reassured that both associations are committed to working together collaboratively for the good of our patients, our members, and our trainees. An online Extraordinary General Meeting took place Wednesday 25th May 2022 with the purpose of the AUGIS council seeking the approval of the membership for the agreement negotiated with BOMSS, followed by the release of a joint statement signed by both Executives detailing the terms of the negotiation. The Executive received a very clear message from the membership of their wish for AUGIS to continue to represent health care professionals involved in bariatric and metabolic surgery, and therefore a formal constituted AUGIS Bariatric Group has been established and will play a major role in defining AUGIS' future working relationship with BOMSS in a collaborative and complementary way.

AUGIS has responded to the RCS England Kennedy report, committing to being a leading organisation in inclusivity and ethical practices. In March 2022 AUGIS sought expressions of interest from the AUGIS Membership to help set up an EDI (Equality, Diversity, and Inclusion) Committee, with a positive response, and those who expressed an interest were asked to set up a working party to develop a detailed programme of how the issues could be addressed.

AUGIS has agreed that that BBUGSS (British Benign Upper GI Surgical Society), should move fully into the AUGIS infrastructure as the benign surgical group in AUGIS. Benign surgery undoubtedly comprises the largest section of AUGIS, and BBUGSS will be fully incorporated into AUGIS. BBUGSS will of course retain its own identity within AUGIS, in a similar way to our other specialty groups, and will be responsible for drawing up guidelines and setting standards in benign upper GI surgery, working with Council and other specialty groups as appropriate. AUGIS will take ownership of the National Hiatal Surgery Registry (NHSR, running of the registry through BBUGSS and an NHSR Committee).

The pandemic has encouraged AUGIS to explore new ways of bringing income into the organisation to continue to support our charitable aims. AUGIS ran a very successful webinar programme from October to April which not only brought in extra income but also encouraged many more to join and become members. We expect to run 'business as usual' in the year from June 2022 to May 2023, we are better prepared and have created and formulated a different business model to what it looked like pre COVID.

Specialty group reports

Benign group

British Benign Upper Gastrointestinal Society (BBUGSS) aims to be a platform for surgeons with an interest in benign upper GI surgery to connect and share information, audit, techniques for surgery and best practice in subjects related to benign upper GI surgery.

BBUGSS has officially joined AUGIS as the representation of benign upper GI surgery. BBUGSS is made up of a council of surgeons from around the UK and reports to AUGIS council in matters relating to benign upper GI surgery. The two most noticeable achievements of the society are the launch the National Hiatal Surgical Registry (NHSR) National Hiatal Surgery Registry – Benchmarking Surgical Outcomes for UK Hiatal Surgery (nhsr.org) which currently has 90 users and close to 150 patients entered within the first 6 months of launch. The first annual NHSR report is due to be delivered at the AUGIS meeting in Aberdeen this year. Guidelines for practice in benign surgical practice have been released also and are freely available to BBUGSS/AUGIS members. Visit: bbugss.com

Oesophago Gastric (OG) cancer group

The OG committee is formed of members with a specialist interest in OG cancer. The last few years have seen a great deal of disruption to hospital services. Fortunately, the majority of cancer centres are now resuming normal activity, allowing the focus to once again be improving patient care and outcomes. AUGIS is central to this, both in terms of promoting quality improvement and setting surgical standards. The national audit (NOGCA) has a pivotal role in understanding activity and outcomes across England and Wales. This year we hope to see the inclusion of outcomes from Scotland, which will strengthen and improve the data output. The new composite analysis report (www.nogca.org.uk/reports/2021-annual-report-composite-indicator/) has also provided a transparent method of OG unit comparison and should encourage trusts to support data collection.

Over the last few years the groups has delivered the following;

Provision of Services Document: The provision of services document has been completed and will be circulated during 2022. The document is designed to give clinicians a guide on the minimum requirements for a specialist OG Cancer unit. This should be used to assist hospital management and commissioners to support the service and provide adequate resources for effective service delivery.

Standards of Care: Guidance on treating both oesophageal and gastric cancer is constantly evolving and becoming more complex. For this reason, aspects of care have been divided to allow experts to contribute to a series of speciality guidance documents. These have become the OG subgroups, which will provide advice by consensus and can then be regularly updated to reflect the advancing evidence base. The guidance categories are listed below. Some are completed and others remain in development. We actively encourage AUGIS members to participate in any of these ongoing groups. Ideally, we would like to have representatives from all units in the UK.

Webinars: A series of fantastic educational webinars on OG topics. These are available on the AUGIS website (www.augis.org/Events-Webinars/AUGIS-Webinars)

Specialty group reports (continued)

GBIHPBA report

GBIHPBA is committed to delivering educational events, driving policy change on key matters, and achieving consensus in exciting new areas.

The first GBIHPBA badged 'hands on' liver resection workshop at the BOWA training facility in Exeter took place on the 29th April 2022. GBIHPBA hosted (along with the Special Interest Group in Transplant Oncology (SIG-TO)) a National Meeting at the Fetal Medicine Institute at King's College Hospital on 17th June 2022 to roll out the new indications for liver transplantation for neuroendocrine liver metastases, colorectal liver metastases and cholangiocarcinoma. The meeting was held under the auspices of national groups – British Transplantation Society, Liver Advisory Group and NHS Blood and Transplant.

GBIHPBA will be holding a one day meeting focussed on Robotic surgery on 15th October 2022 in Coventry.

Allied Health Professional Group report

It has been a challenging year, overshadowed by the ongoing impact of COVID-19 on the health service, cancer services, clinical practice and professional education. It will take some time before the true effect of the pandemic on cancer and healthcare is really understood, but AHP's should be proud of maintaining the delivery of care, meeting the complex needs of patient groups and supporting our colleagues.

There is a new Committee in place, which is developing a strategy for the year ahead and beyond. We are committed to raising the profile of Nursing and AHPs within AUGIS. One of the more pressing issues is to look at ways to improve overall membership of Nurses and AHPs to AUGIS; to engage new members and to be more inclusive, and to understand what AUGIS needs to offer to encourage membership. Identifying the educational needs of nurses and AHPs is vital, so that the Committee can provide an Educational Calendar, provide opportunities for networking, mentorship and peer support. A review of the website is planned so that it can provide an up to date forum to disseminate information and to share best practice. The aim is to include an Educational Calendar and a Webinar Platform with an archive of presentations with links to other educational establishments, other societies and patient groups.

The successful UGI Congress was held in Belfast 2021 and the affiliate programme enjoyed fantastic presentations on the value of the Specialist Nurse role in a referring centre, and the Northern Ireland experience of prehabilitation, amongst others.

Specialty group reports (continued)

Roux Group report

The Roux Group was conceived as the re-invigorated trainee arm of AUGIS – AUGIS^t. Initially AUGIS^t had approximately 20 members. This year the Roux Group reached almost 300 members from across the UK and Ireland. This engagement epitomises the hard work of the trainees involved in establishing and delivering on the aims of the Roux group. This year saw the introduction of Roux Regional Representatives who were brought in to ensure that members at the regional level could engage with the committee and feel that their voices were being heard. The regional reps have already achieved fantastic things with many organising local training events which have proved very popular and have put Roux on the map across the UK and Ireland.

Education: The Roux group delivered an excellent virtual scientific meeting in 2021 with 180 registrants. Subsequent to this a number of webinars were delivered, topics included Robotics future technologies, net zero surgery, machine learning and endobariatrics, and then several on aspects of Emergency Surgery which were aimed at our more junior members. In December the Roux group along with Dukes, ASGBI and ASiT hosted a joint symposium on EGS and Trauma Surgery. This joint 2-day event pulled in 500 delegates who registered to listen to a talks on 30 different topics over the 2 days. The feedback was superb and will no doubt become part of the regular educational calendar.

The 2022 Roux meeting weekend was themed around “Am I Ready?” and topics included Fellowships, The ‘Alpha’ years, FRCS preparation and the initial years as a consultant. There were also HPB, OG and Bariatric Breakout sessions and a Scientific Session where the best submitted abstracts were presented. As always this weekend would not be the success that it is without our passionate faculty and our generous sponsors who help subsidise the event.

Training: The Roux group is represented on the ASiT council and will continue to try and shape the future of UGI Training for our members.

Emergency Surgery Group Report

A significant proportion of Emergency General Surgery (EGS) are patients suffering with HPB and UGI related surgical pathology. With this in mind it is important that clear, standardised pathways are discussed and disseminated so that we can all learn from one another and have an ability to benchmark patient outcomes against national ideals. This will inevitably improve patient care in the EGS setting, which is the key aim of the EGS group.

The EGS group is working on a cross society questionnaire that looks to understand as many different aspects of EGS throughout the UK, to provide a comprehensive understanding of the current position of EGS throughout the UK.

Innovation is key to improving patient care and whilst surgical techniques such as “hot” laparoscopic cholecystectomies are becoming routine practice in many Trusts around the UK it still needs to become ubiquitous. The use of innovative pathways and techniques in the acute setting, such as LABEL, may speed up the patient journey and drive flow through the many acute surgical departments that exist in the UK. The use of “point of care testing machines”, whilst not at first a staple of the surgical pathway, must be discussed and publicised so that we can all understand the benefits of these machines to ensure better patient flow for our patients

Report of the Council Year to 31 May 2022
Financial Review

Financial report for the period

The consolidated statement of financial activities on page 21 shows income for the year of £428,697 (2021 - £256,387) and total expenditure in the year was £551,365 (2021 - £246,106).

Subscription income from AUGIS members amounted to £114,831 (2021 - £114,035).

Due to the impact of the coronavirus pandemic, the 2020 Scientific Meeting due to be held in Belfast was delayed until 2021 and generated a combined £267,249 in registration and sponsorship income. The costs attributable to running the event were £86,038 resulting in a gross surplus from the meeting of £182,111. This surplus was to be shared between AUGIS, GBIHPBA, the EUS users, and the Pancreatic Society of GBI under an agreed profit share arrangement. Amounts payable from AUGIS to conference partners amounted to £38,590 meaning a net surplus of £143,521 attributable to AUGIS was retained.

Total direct costs for the period were £367,952 (2021 - £63,081). Support costs amounted to £152,262 (2021 - £143,614) of which governance costs regarding compliance with statutory requirements amounted to £31,151 (2021 - £39,411).

The Association also approved a grant to The British Obesity and Metabolic Surgery Society (BOMSS) reflecting funds accumulated by AUGIS up to 31 May 2022. The total grant amount, awarded as in three separate transactions, payable over a three year period and totalling £202,165.

Net expenditure for the year was therefore £122,668 (2021 – net income of £10,281), excluding the one-off grant award, net income would have been £79,497.

Reserves policy and financial position

Reserves policy

The Council has examined the requirement for free reserves i.e. those unrestricted funds not invested in tangible fixed assets, designated for specific purposes, or otherwise committed. The Council considers that, given the nature of the charity's work, the level of free reserves should be a minimum of £150,000 at any one time.

Council is of the opinion that this provides sufficient flexibility to cover temporary shortfalls in incoming resources due to timing differences in income flows, adequate working capital to cover core costs, and will allow the charity to cope and respond to unforeseen events.

Financial position

The balance sheet shows total funds of £493,609 (2021 - £616,277), of which £493,609 (2021 - £270,000) are free reserves, which is in excess of the reserves policy.

Council have considered the level of reserves alongside the risks posed the Association by COVID and have taken measures in reducing the outgoings of the Association; and with the introduction of new subcommittees it is hoped that the Association will continue to maintain current and attract new members, fulfilling the charitable aims, whilst remaining viable. Due to the lack of external events taking place and the subsequent loss in income the Association, like many others in the charitable sector, may have to draw down on some of its reserves for the year ahead. The reserves policy was designed to allow the Association to continue in the event of a financially unsuccessful meeting; the postponement of the 2020 ASM fell within that category. We are pleased to report UGI 2021 was deemed to be a hugely successful event which has strengthened the level of general reserves of the Association.

Going concern assessment

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of one year from the date of approval of these accounts.

The trustees have considered all the expenses in managing the Charity and taken in to account the streamlined expenditure for the current year.

Due to the success of the webinar programme, AUGIS will continue to offer dedicated Trainee webinars for members from November 2022 to April 2023.

Initial delegate numbers for events scheduled to take place in the year ending 31 May 2023 are encouraging and activities are beginning to recommence in the sector.

The trustees are therefore satisfied the Association is a viable going concern.

Report of the Council Year to 31 May 2022

Future Plans and Targets

Within the coming year, the Association intends to embed the new, focussed subcommittees, which report into AUGIS council, has enabled new opportunities for engagement with the membership. The subcommittees are contributing to the learning events and education for all members –from webinars to podcasts. The Clinical Services & Audit Committee are working on updating the Provision of Services Guidelines to reflect the different sub-specialities which AUGIS represents.

Approved by the Council and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'Steve Fenwick', is written over a horizontal line.

Steve Fenwick, Member of the Council

Approved by the Council on: 21 September 2022

Independent auditor's report to the Council of the Association of Upper Gastrointestinal Surgery of Great Britain & Ireland (AUGIS)

Opinion

We have audited the accounts of the Association of Upper Gastrointestinal Surgery of Great Britain & Ireland (AUGIS) (the 'charity') for the year ended 31 May 2022 which comprise the consolidated statement of financial activities, the charity and group balance sheets, the consolidated statement of cash flows, the principal accounting policies and the notes to the accounts. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the accounts:

- ◆ give a true and fair view of the state of the charity's affairs as at 31 May 2022 and of the group income and expenditure for the year then ended;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the accounts, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the accounts is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and parent charity's ability to continue as a going concern for a period of at least twelve months from when the accounts are authorised for issue.

Our responsibilities and the responsibilities of the trustee with respect to going concern are described in the relevant sections of this report

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report and accounts other than the accounts and our auditor's report thereon. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- ◆ the information given in the Report of the Council is inconsistent in any material respect with the accounts; or
- ◆ sufficient accounting records have not been kept; or
- ◆ the accounts are not in agreement with the accounting records and returns; or
- ◆ we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the accounts

Our objectives are to obtain reasonable assurance about whether the accounts, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users, taken on the basis of these accounts.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

How the audit was considered capable of detecting irregularities including fraud:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the charity through discussions with management and trustees and from our knowledge and experience of the charity sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the accounts or the activities of the group and the charity. These included but were not limited to 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 to the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019), taxation legislation and data protection, anti-bribery, employment, and health and safety legislation and Safeguarding Regulations; and
- We assess the extent of compliance with laws and regulations identified above by making enquiries of management and representatives of the trustees and review of the minutes of trustee meetings.

We assessed the susceptibility of the group and the charity's accounts to material misstatement, including how fraud might occur by:

- Making enquiries of management and representatives of the trustees as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

Auditor's responsibilities for the audit of the accounts (continued)

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested the authorisation of expenditure;
- Tested the implementation of financial controls;
- Assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of the trustees; and
- Enquiring of as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Trustee and other management and the inspection of regulatory and legal correspondence, if any material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Independent auditor's report Year to 31 May 2022

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011 and with regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Buzzacott LLP
Statutory Auditor
130 Wood Street
London

Date: 9 December 2022

EC2V 6DL

Buzzacott LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Consolidated statement of financial activities Year to 31 May 2022

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Unrestricted funds £	Restricted funds £	Total funds 2021 £
Income from:							
Other trading activities	1	154,800	—	154,800	11,170	—	11,170
Interest receivable		15	—	15	45	—	45
Charitable activities	2	295,762	(28,800)	266,962	165,470	63,420	228,890
Other		6,920	—	6,920	16,282	—	16,282
Total income		457,497	(28,800)	428,697	192,967	63,420	256,387
Expenditure on:							
Charitable activities	3	441,643	109,722	551,365	201,413	44,693	246,106
Total expenditure		441,643	109,722	551,365	201,413	44,693	246,106
Net income (expenditure) and net movement in funds							
		15,854	(138,522)	(122,668)	(8,446)	18,727	10,281
Reconciliation of funds:							
Fund balances brought forward at 1 June		477,755	138,522	616,277	486,201	119,795	605,996
Fund balances carried forward at 31 May		493,609	—	493,609	477,755	138,522	616,277

All recognised gains and losses are included in the above statement of financial activities.

All of the Group's activities derived from continuing operations during the above two financial periods.

Balance sheets 31 May 2022

	Notes	Consolidated		Association	
		2022 £	2021 £	2022 £	2021 £
Fixed assets					
Investment in subsidiary	11	—	—	2	2
		—	—	2	2
Current assets					
Debtors: due within one year	8	65,173	81,093	120,437	136,514
Cash at bank and in hand		697,993	585,123	618,177	518,596
		763,166	666,216	738,614	655,110
Liabilities					
Creditors: amounts falling due within one year	9	(204,091)	(49,939)	(160,613)	(36,824)
Net current assets		559,075	616,277	559,075	618,286
Creditors: amounts falling due after one year	9	(65,466)	—	(65,466)	—
Total net assets		493,609	616,277	493,609	618,288
The funds of the group/charity:					
Funds and reserves					
Restricted funds	12	—	138,522	—	138,522
Unrestricted funds					
. Designated funds	13	—	207,683	—	207,683
. General funds		493,609	270,072	493,609	272,083
		493,609	616,277	493,609	618,288

Approved by the Council
and signed on their behalf by:



Steve Fenwick, Member of the Council

Approved on: 21 September 2022

Consolidated statement of cash flows 31 May 2022

	Notes	2022 £	2021 £
Cash flows from operating activities:			
Net cash provided by operating activities	A	112,855	26,266
Cash flows from investing activities:			
Deposit interest		15	45
Net cash provided by investing activities		15	45
Change in cash and cash equivalents in the year		112,870	26,311
Cash and cash equivalents at 1 June	B	585,123	558,812
Cash and cash equivalents at 31 May	B	697,993	585,123

Notes to the statement of cash flows for the year to 31 May

A Reconciliation of net movement in funds to net cash provided by operating activities

	2022 £	2021 £
Net movement in funds (as per the statement of financial activities)	(122,668)	10,281
Adjustments for:		
Deposit interest	(15)	(45)
Decrease (increase) in debtors	15,920	(1,967)
Increase in creditors	219,618	17,997
Net cash provided by operating activities	112,855	26,266

B Analysis of changes in net debt

	At 1 June 2021 £	Movement in year £	At 31 May 2022 £
Cash at bank and in hand	585,123	112,870	697,993
Total cash and cash equivalents	585,123	112,870	697,993

Principal accounting policies Year to 31 May 2022

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are laid out below.

Basis of preparation

These accounts have been prepared for the year to 31 May 2022.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest pound.

Critical accounting estimates and areas of judgement

There are no items in the accounts which required the trustees and management to make significant judgements or estimates.

Assessment of going concern

We have learnt a lot during the past two years and have adapted both our working practices and what we offer our members. We have explored and rolled out innovative ideas to engage our membership. Today we are more proactive, forward thinking, far reaching and confident we can achieve the charitable aims of our Association.

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of one year from the date of approval of these accounts.

The trustees have considered all the expenses in managing the Charity and taken in to account the streamlined expenditure for the current year. Staff members working hours were reduced to reflect the decline in face-to-face meetings and events and the Association made use of available government support where eligible. However, an online and virtual way of working has become the usual standard, the Education and Training Director and the Corporate Director, produced learning and engagement programme for our members over a period of difficulty and uncertainty.

Principal accounting policies Year to 31 May 2022

Assessment of going concern (continued)

AUGIS offered dedicated Trainee webinars for members who have had their training opportunities reduced due to the pandemic, the highly successful webinar programme offered the chance for education and attracted not only Trainee members but also Consultant members alike. The webinar series was offered free to all members and also encouraged new members to join. Trustees were pleased the webinar programmes and future planning of congress have generated much enthusiasm.

The Association will continue to closely monitor financial performance during this period of increased risk. Details on specific risk control measures implemented are detailed within the risk management section of this report on pages 6 and 7.

Initial delegate numbers for events scheduled to take place in the year ending 31 May 2023 are encouraging and activities are beginning to recommence in the sector.

The trustees are therefore satisfied the Association is a viable going concern.

Basis of consolidation

The consolidated financial statements of the Group incorporate the financial statements of the Association and its subsidiary AUGIS Trading Limited. These have been consolidated on a line by line basis. The statement of financial activities represents the consolidation of charitable activities of the Association and its subsidiary.

No separate statement of financial activities has been presented for the Association alone.

Income recognition

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably and it is probable that the income will be received.

Income comprises subscriptions, meeting registration fees, income from other trading activities and interest receivable.

Subscription income is accounted for in the period it is receivable. The income arising from scientific meetings is recognised on a receivable basis. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor or funder has specified that the income is to be expended in a future accounting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Other income relates to a refund of items recognised as expenditure in previous financial years.

Principal accounting policies Year to 31 May 2022

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and support costs. All expenses, including support costs, are allocated to charitable activities.

Expenditure on charitable activities includes all costs associated with furthering the charitable purposes of the charity through the provision of its charitable activities. Such costs include direct and support costs, including governance costs.

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment.

Governance costs comprise the costs involving the public accountability of the charity (including audit costs) and costs in respect to its compliance with regulation and good practice.

All expenditure is stated inclusive of irrecoverable VAT.

Fund accounting

The general funds represent those monies which are freely available for application towards achieving any charitable purpose that falls within the charity's charitable objects. The designated funds are monies set aside out of general funds and designated for specific purposes by the charity's trustees.

The restricted funds are monies to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged against the specific fund.

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short term deposits.

Principal accounting policies Year to 31 May 2022

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Financial instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the charity and their measurement basis are as follows:

Financial assets – other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank – classified as a basic financial instrument and is measured at face value.

Financial liabilities – accruals and other creditors are financial instruments, and are measured at amortised cost.

Pension contributions

Contributions in respect of the charity's defined contribution pension scheme are charged to the statement of financial activities when they are payable to the scheme. The charity's contributions are restricted to the contributions disclosed in note 6. There were no outstanding contributions at the year end. The charity has no liability beyond making its contributions and paying across the deductions for the employees' contributions.

1 Income from other trading activities

	Unrestricted Funds £	Restricted Funds £	Total funds 2022 £	Unrestricted Funds £	Restricted Funds £	Total funds 2021 £
Fundraising income – sponsorships and partnerships						
. AUGIS Annual scientific meeting	122,000	—	122,000	—	—	—
. AUGIS Regional meetings	4,000	—	4,000	—	—	—
. BOMSS Annual scientific meeting	—	—	—	9,670	—	9,670
. GBIHPBA meeting	28,800	—	28,800	1,500	—	1,500
	154,800	—	154,800	11,170	—	11,170

2 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total funds 2022 £	Unrestricted Funds £	Restricted Funds £	Total funds 2021 £
Subscriptions						
. AUGIS subscriptions	114,831	—	114,831	114,035	—	114,035
. BOMSS subscriptions	—	—	—	33,725	—	33,725
. BJS subscriptions	500	—	500	1,170	—	1,170
Meetings						
. AUGIS registrations	145,249	—	145,249	—	—	—
. ROUX registrations	34,507	—	34,507	16,126	—	16,126
. GBIHPBA registrations	—	—	—	160	—	160
. Other meetings	675	—	675	254	—	254
Surgical Outcome and Revalidation	—	—	—	—	—	—
. BOMSS NBSR*	—	(28,800)	(28,800)	—	37,800	37,800
. BOMSS HQIP	—	—	—	—	25,620	25,620
	295,762	(28,800)	266,962	165,470	63,420	228,890

*The activities of the NBSR have been transferred to The British Obesity and Metabolic Surgery Society (Charity Registration Number: 1192184) (BOMSS). As part of this transfer, outstanding donations receivable as at the transfer date have been written off, since if paid, they will be received directly by BOMSS.

3 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Unrestricted funds £	Restricted funds £	Total funds 2020 £
Direct costs	258,230	109,722	367,952	18,388	44,693	63,081
Support costs	152,262	—	152,262	143,614	—	143,614
Governance costs (note 4)	31,151	—	31,151	39,411	—	39,411
	441,643	109,722	551,365	201,413	44,693	246,106
	Unrestricted Funds £	Restricted Funds £	Total funds 2021 £	Unrestricted Funds £	Restricted Funds £	Total funds 2020 £
Direct costs						
Annual scientific meeting						
. Venue hire, catering and audio visual equipment	57,127	—	57,127	545	—	545
. Distribution to conference partner	38,590	—	38,590	—	—	—
. Printing, stationery and couriers	729	—	729	—	—	—
. Administration and other costs	1,183	—	1,183	—	—	—
. Social events, including drinks reception	14,099	—	14,099	—	—	—
. Marketing	423	—	423	—	—	—
. Travel and accommodation	9,637	—	9,637	590	—	590
. Insurance	2,840	—	2,840	1,102	—	1,102
	124,628	—	124,628	2,237	—	2,237
Other direct costs						
Grant to BOMSS (Note 13)	98,199	103,966	202,165	—	—	—
AUGIS Roux meeting	24,949	—	24,949	497	—	497
Regional meetings	1,208	—	1,208	—	—	—
CNS/AHP meeting	—	—	—	323	—	323
GBIHPBA meeting	—	—	—	474	—	474
BOMSS Winter meeting	—	—	—	485	—	485
Surgical Outcome and Revalidation webtool	—	—	—	4,800	—	4,800
RCS funding SSL	7,746	—	7,746	8,383	—	8,383
AUGIS grants and prizes	1,500	—	1,500	—	—	—
Other direct costs	—	—	—	1,189	—	1,189
NBSR Surgeons' Outcome Data Reporting						
. BOMSS-administration staff costs	—	—	—	—	7,026	7,026
. BOMSS-NBSR database maintenance	—	5,756	5,756	—	37,667	16,411
	258,230	109,722	367,952	18,388	44,693	63,081

3 Expenditure on charitable activities (continued)

Support costs	AUGIS £	BOMSS £	2021 £	AUGIS £	BOMSS £	2020 £
Secretarial and administration staff costs	111,935	7,169	119,104	61,448	41,207	102,655
Telephone	954	—	954	737	491	1,228
Printing, postage and stationery	75	—	75	1,058	705	1,763
Accommodation, insurance, overheads and services	8,788	—	8,788	4,338	2,926	7,264
Audit and accountancy	22,739	—	22,739	10,728	8,652	19,380
Professional fees	2,152	3,962	6,114	2,054	17,942	19,996
Computer maintenance	2,414	—	2,414	2,414	1,610	4,024
Website costs	4,080	154	4,234	3,652	2,434	6,086
Database costs	1,022	—	1,022	1,004	669	1,673
IFSO subscription and journals	—	—	—	—	12,711	12,711
Meetings, travel and subsistence	8,611	—	8,611	285	190	475
Council meetings' expenses and reimbursed expenses	2,298	—	2,298	35	—	35
Bank charges	3,598	—	3,598	2,548	2,349	4,897
Other	1,069	—	1,069	764	24	788
	172,128	11,285	183,413	91,115	91,910	183,025

4 Governance costs

	2022 £	2021 £
Professional fees	28,853	39,376
Council meetings' expenses and reimbursed expenses	2,298	35
	31,151	39,411

5 Net income

This is stated after charging:

	2022 £	2021 £
Staff costs (note 6)	119,104	109,682
Auditor's remuneration (excluding VAT)		
. Statutory audit (including consolidation)	14,350	13,830
. Other services	3,800	3,630

6 Staff costs, trustees' remuneration and remuneration of key management personnel

None of the trustees received any remuneration in respect of their services during the year ended 31 May 2022 (2021 – none).

During the year out of pocket travelling expenses amounting to £2,853 (2021 - £626) were reimbursed to ten trustees (2021 – one trustee).

	2022 £	2021 £
Wages and salaries	101,963	94,056
Social security costs	7,829	6,350
Other pension costs	9,312	9,275
	119,104	109,682
Incurred in respect of		
Direct BOMSS costs	7,169	7,026
Support costs	111,935	102,656
	119,104	109,682

The average number of secretarial and administrative employees during the year, calculated on an average headcount and full time equivalent basis was 2 (2021 – 2). No employee earned more than £60,000 during the year (2021 – none).

The key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis comprises the AUGIS Executive (as listed on page 1), with the support of the specialty managers. None of the AUGIS Executive received remuneration for their services (2021 – none). The total remuneration (including taxable benefits and including employer's pension contributions but excluding employer's national insurance) of the key management personnel for the year was £111,276 (2021 – £101,227).

7 Taxation

The Association of Upper Gastrointestinal Surgery of Great Britain & Ireland (AUGIS) is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

8 Debtors

	Consolidated		Association	
	2022	2021	2022	2021
	£	£	£	£
Trade debtors	19,800	37,800	—	—
Prepayments	42,166	34,481	6,198	9,491
Accrued income	2,893	6,305	2,893	1,905
Other debtors	314	2,507	286	2,310
Amount owed by AUGIS Trading Limited	—	—	111,060	122,808
	65,173	81,093	120,437	136,514

9 Creditors: amounts falling due within one year

	Consolidated		Association	
	2022	2021	2022	2021
	£	£	£	£
Other creditors	24,417	1,794	21,614	684
Amounts due to BOMSS (Note 13)	136,699	—	136,699	—
Accruals	30,962	41,745	21,226	36,140
VAT	12,013	6,400	—	—
	204,091	49,939	179,539	36,824

Creditors: amounts falling due after one year

	Consolidated		Association	
	2022	2021	2022	2021
	£	£	£	£
Due between one and two years	32,733	—	32,733	—
Due between two and three years	32,733	—	32,733	—
	65,466	—	65,466	—

10 Net income from subsidiary

The Association has one wholly-owned subsidiary, AUGIS Trading Limited, which is incorporated in England and Wales. AUGIS Trading Limited raises sponsorship on behalf of the Association for the annual programme of meetings. AUGIS Trading Limited, company registration number 06380156, registered office Royal College of Surgeons of England, 35-45 Lincoln's Inn Fields, London, WC2A 3PE, was incorporated on 24 September 2007.

A summary of AUGIS Trading Limited's results for the year to 31 May is shown below.

	2022 £	2021 £
Turnover	147,200	66,620
Cost of sales	(136,346)	(31,966)
Gross profit	10,854	34,654
Administrative expenses	(6,074)	(6,967)
Operating profit	4,780	27,687
Interest receivable	—	—
Net profit	4,780	27,687
Retained loss brought forward	(2,011)	(29,698)
Net profit	4,780	27,687
Gift aid payment to parent	(2,769)	—
Retained losses carried forward	—	(2,011)

11 Restricted funds

	At 1 June 2021 £	Income £	Expenditure £	At 31 May 2022 £
BOMSS SSL funds	23,000	—	(23,000)	—
BOMSS NBSR restricted funds	115,522	(28,800)	(86,722)	—
Restricted funds total	138,522	(28,800)	(109,722)	—

	At 1 June 2020 £	Income £	Expenditure £	At 31 May 2021 £
BOMSS SSL funds	23,000	—	—	23,000
BOMSS NBSR restricted funds	96,795	63,420	(44,693)	115,522
Restricted funds total	119,795	63,420	(44,693)	138,522

Included within restricted expenditure is £103,966 of funding held within creditors at the year end, due to be paid to BOMSS over a three year period (Note 13).

The RSL SSL funds are funds received to support a Surgical Support Lead for the specialty education of healthcare professionals in the area of Bariatric Surgery.

The NBSR restricted funds are funds collected from NHS trusts and HQIP for the purpose of fulfilling their legal obligation to publish yearly information on bariatric surgery outcomes. This information is collated in the NBSR database.

12 Designated funds

The income funds of AUGIS include the following designated fund which has been set aside out of unrestricted funds by the Council Members for specific purposes:

	At 1 June 2021 £	New designations £	Utilised in year £	Released in year £	At 31 May 2022 £
BOMSS fund	207,683	—	(109,484)	(98,199)	—

	At 1 June 2020 £	New designations £	Utilised in year £	At 31 May 2021 £
BOMSS fund	262,502	43,649	(98,468)	207,683

Included within amounts utilised is £98,199 held within creditors at the year end, due to be paid to BOMSS over a three year period (Note 13).

The BOMSS funds have been designated in the financial statements in order to ensure the funds relating to BOMSS are separately identifiable. Each year income from BOMSS specific activities is added to the fund and relevant expenditure is charged to the fund.

13 The British Obesity and Metabolic Surgery Society

On 5 November 2020, The British Obesity and Metabolic Surgery Society (BOMSS) registered as a CIO (Charity Commission Registration Number: 1192184) . The activities of BOMSS had previously been facilitated by AUGIS, however commencing in the year ended 31 May 2021 BOMSS began to operate independently.

It has been agreed by the AUGIS Council in the year ended 31 May 2022, that AUGIS should provide a grant to BOMSS reflecting funds accumulated by AUGIS up to 31 May 2022. The following amounts have therefore been provided for at the year end and are included within creditors during the year end.

100% of BOMSS NBSR Restricted Fund	£80,966
100% of BOMSS SSL Restricted Fund	£23,000
50% of BOMSS Designated Fund	£98,199
Total provided for at 31 July 2022	£202,165

Consolidated detailed income and expenditure statement Year to 31 May 2022

This page does not form part of the statutory financial statements

	2022 £	2021 £
Income		
AUGIS Annual scientific meeting		
. Registrations	145,249	—
. Sponsorship	122,000	—
	<u>267,249</u>	<u>—</u>
BOMSS Annual scientific meeting		
. Registrations	—	—
. Sponsorship	—	9,670
	<u>—</u>	<u>9,670</u>
GBIHPBA meeting		
. Registrations	—	160
. Sponsorship	—	1,500
	<u>—</u>	<u>1,660</u>
Subscriptions		
. AUGIS	114,831	114,035
. Webinars	28,800	—
. Regional meetings	4,000	—
. BOMSS	—	33,725
. BJS Online	500	1,170
	<u>148,131</u>	<u>148,930</u>
AUGIS Roux meeting	34,507	16,126
BOMSS SSL	—	—
NBSR Surgeons' Outcome Data Reporting	(28,800)	37,800
BOMSS – HQIP income	—	25,620
BOMSS Other meetings	675	254
Job Retention Scheme Grants	6,832	14,702
AUGIS Other income	88	1,580
Bank interest	15	45
	<u>13,317</u>	<u>96,127</u>
Total income	<u>428,697</u>	<u>256,387</u>
Expenditure		
Annual scientific meeting		
. Venue hire, catering and audio visual equipment	57,127	545
. Distribution to conference partners	38,590	—
. Printing, stationery and couriers	1,152	—
. Administration and other costs	1,183	—
. Social events, including drinks reception	14,099	—
. BJS prize	—	—
. Travel and accommodation	9,637	590
. Insurance	2,840	1,102
Carried forward	<u>124,628</u>	<u>2,237</u>

Consolidated detailed income and expenditure statement Year to 31 May 2022

This page does not form part of the statutory financial statements

	2022 £	2021 £
Expenditure (continued)		
Brought forward	124,628	2,237
Other direct costs		
Grant to BOMSS	202,165	
AUGIS ROUX	24,949	497
CNS/AMP	—	323
GBIHPBA meeting	—	474
AUGIS grants and prizes	1,500	—
BOMSS Winter meeting	—	485
Surgical Outcome and Revalidation webtool	—	4,800
Regional meeting expenses	1,208	—
RCS funding SSL	7,746	8,383
NBSR Surgeons Outcome Data		
. BOMSS-database maintenance	5,756	37,966
. BOMSS- staff costs	7,169	7,026
. BOMSS-other administration costs		
Overheads		
. Telephone		
- AUGIS	954	737
- BOMSS	—	491
. Secretarial and administration staff costs		
- AUGIS	111,935	61,448
- BOMSS	—	41,207
. Printing, postage and stationery		
- AUGIS	—	1,058
- BOMSS	—	705
. Newsletter		
- AUGIS	75	
- BOMSS	—	
. Accommodation overheads and service charges		
- AUGIS	8,263	3,887
- BOMSS	—	2,592
. Insurance		
- AUGIS	525	501
- BOMSS	—	334
. Computer maintenance		
- AUGIS	4,807	2,414
- BOMSS	—	1,610
Website costs		
- AUGIS	4,080	3,652
- BOMSS	154	2,434
Database		
- AUGIS	1,022	1,004
- BOMSS	—	669
IFSO subscription and journals		
-BOMSS	—	12,711
Audit and accountancy		
- AUGIS	22,739	10,728
- BOMSS	—	8,652
Professional fees		
- AUGIS	2,152	2,054
- BOMSS	3,962	17,942
Bank charges		
- AUGIS	3,598	2,548
- BOMSS	—	2,349
Meetings, travel and subsistence expenses		
- AUGIS	8,611	285
- BOMSS	—	190
Council meetings' expenses and reimbursed expenses		
- AUGIS	2,298	35
Other		
- AUGIS	1,069	1,363
- BOMSS	—	315
Total expenditure	551,365	246,106
Net (expenditure) income	(122,668)	10,281

Accounts

**The Association
of Upper
Gastrointestinal
Surgery of
Great Britain &
Ireland (AUGIS)**

**Annual Report and
Financial Statements**

31 May 2021

Charity Registration Number
1093090

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Members of the Council

Professor Giles Toogood	President
Mr Nicholas Maynard	President Elect
Mr Simon Galloway	Honorary Secretary
Mr Stephen Fenwick	Honorary Treasurer
Mr Andrew Smith	Education, Training and Research Lead
Mr Iain Cameron	Chair of Clinical Services, Audit and Corporate
Louise Jones	CNS/AHP Representative; HPB CNS
Bernadette Fairley	CNS/AHP Representative; OG CNS
Mr James Gossage	OG Cancer Lead
Mr Mark Taylor	HPB Lead
Mr Vinod Menon	BOMSS Representative
Miss Sarah Richards	Emergency Surgery Lead
Stuart Andrews	Benign Lead
Professor David Kerrigan	Bariatric Lead
Bhaskar Kumar	Endoscopy Lead
Mr Peter Small	NBSR Chair
Mr Jim Byrne	BOMSS Treasurer
Mr Richard Laing	Roux President
Mr Dinesh Sharma	Regional Representative; North Thames
Mr Richard Krysztopik	Regional Representative; South West
Mr Andrew Kennedy	Regional Representative; Northern Ireland & Ireland
Mr Nagappan Kumar	Regional Representative; Wales
Mrs Naheed Farooq	Regional Representative; North West & Mersey
Robert O'Neil	Regional Representative; East Anglia
Mr Martin Wadley	Regional Representative; West Midlands
Mr Zahir Soonawalla	Regional Representative; Oxford & Wessex
Matthew Forshaw	Regional Representative; Scotland
Mr Krishnamurthy Ravi	Regional Representative; Trent
Miss Cynthia Borg	Regional Representative; South Thames
Mr Shajahan Wahed	Regional Representative; Northern
Mr Arin Saha	Regional Representative; Yorkshire
Mr Keith Roberts	SSL in Pancreatic Cancer
Professor Tim Underwood	SSL in Oesophageal Cancer
Robert Jones	SSL in CRLM
Mr Y K S Viswanath	ALSGBI Representative
Neel Sengupta	ACPGBI Representative

Council members shown in **bold** are also members of AUGIS executive.

Legal and administrative information

Principal office	Royal College of Surgeons of England 35 – 43 Lincoln's Inn Fields London WC2A 3PE
Telephone	0207 869 6116/6115
Email	sarvjit@augis.org/nichola@augis.org
Website	www.augis.org
Charity registration number	1093090
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL
Bankers	Coutts & Co Commercial Banking 440 Strand London WC2R 0QS
	National Westminster Bank plc 243 Glossop Road Sheffield S10 2HA

Report of the Council Year to 31 May 2021

The Council present the statutory report together with the financial statements of The Association of Upper Gastrointestinal Surgeons of Great Britain & Ireland (AUGIS) and its subsidiary company AUGIS Trading Ltd (together the 'Group' or 'consolidated') for the year ended 31 May 2021.

The financial statements have been prepared in accordance with the accounting policies set out on pages 20 to 23 of the attached financial statements and comply with the charity's trust deed, applicable laws 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 United Kingdom and Republic of Ireland (FRS 102), effective from accounting periods commencing 1 January 2015 or later.

Structure, Governance and Management

The Association is governed by the Council drawn from the members of the Association. The members of the Council are trustees of the charity for the purposes of the Charities Act 2011. The Council consists of:

- ◆ The Executive Officers (President, President Elect, Honorary Treasurer, and Honorary Secretary and BOMSS President, BOMSS Secretary, GBIHPBA President, Education Training & Research Lead and the Clinical Services & Audit Lead).
- ◆ The Chairmen of the Committees (Education, Training & Research, Clinical Services and Audit).
- ◆ The Regional Representatives.
- ◆ A representative of the Association of Coloproctology of Great Britain and Ireland (ACP).
- ◆ A representative of the Association of Laparoscopic Surgeons of Great Britain and Ireland (ALS).
- ◆ The President of the OG Group.
- ◆ The AUGIS trainees' representative.
- ◆ The Nurse/Allied Health Professional members' representative.

Other Council Members may be co-opted by the Council.

Report of the Council Year to 31 May 2021

Structure, Governance and Management (continued)

Nominations for the President and Officers are sought from the membership and Council decide by ballot which nominations to recommend to the membership at the Annual General Meeting. A President Elect is approved up to two years before becoming President.

The Chairmen of the Committees are selected by the Council for election at the Annual General Meeting.

The Trainee Members' Representative is nominated by the trainee members and elected by the Council.

The Affiliate Members' Representative is nominated by the affiliate members and elected by the Council.

The Regional Representatives are elected by members of the regions following invitations for nomination and a ballot.

Members of the Council

The following members of council represented AUGIS on the council of the associations or organisations as indicated:

Mr Iain Cameron	ACP
Professor Giles Toogood	ALS and ASGBI
Mr Stephen Fenwick	BOMSS
Mr Bhaskar Kumar	BSG

In addition to Council Members listed on page 1, the following Members also served on AUGIS Council during the year to 31 May 2021:

Council Members	Appointed/End of term of office
------------------------	--

Out of pocket travelling expenses totalling £626 (2020 - £10,595) were reimbursed to one member of the Council (2020 - 15 members) during the period. No members of the Council had any beneficial interest in any contract with the charity during the year (2020 – none).

Structure, Governance and Management (continued)

Key management personnel

The members of the AUGIS executive consider that they, supported by the specialty managers, comprise the key management of the charity in charge of directing and controlling, operating and running the charity on a day to day basis.

Members of the AUGIS executive are not remunerated for their services. The remuneration of the specialty managers is decided upon by the Council Members, based on comparison with similar organisations.

Organisation structure

The administration of the charity is carried out by two full-time salaried general managers at the offices of The Royal College of Surgeons of Great Britain and Ireland (Charity registration number 212808), a charity with related objects and activities. The expenditure incurred on administration and office services has been recharged to AUGIS at cost.

The AUGIS Sub-Committees listed below are led by the Chairs of the respective groups and consist of members of the Council and ordinary members of the Association. The individual memberships are listed in the relevant sections of this report. The Committees are:

ROUX Group;
BOMSS Council; and
GBIHPBA Committee;
and AHP/CNS Committee

In addition, the Chairs of the following groups co-opt council members and ordinary members as appropriate to assist with:

Clinical Services and Audit;
and Education Research and Training.

Statement of trustees' responsibilities

The trustees are responsible for preparing the trustees' report and 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 the group and of the incoming resources and application of resources of the group 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 Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102);
- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable United Kingdom 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.

Structure, Governance and Management (continued)

Statement of trustees' responsibilities (continued)

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and 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 charity's trust deed. They are also responsible for safeguarding the assets of the charity and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Subsidiary company

AUGIS has one wholly owned subsidiary, AUGIS Trading Limited, with an issued share capital of £2. AUGIS Trading Limited, Company Registration No. 06380156, registered office Royal College of Surgeons of England, 35-45 Lincoln's Inn Fields, London, WC2A 3PE, carries out the Association's commercial operations raising sponsorship on its behalf for their annual meetings.

Risk management

The Council is aware of the need to assess the major risks to which the charity is exposed, in particular those relating to the specific operational areas of the charity and its finances. The Council has assessed the major risks and in doing so, the Council has established effective systems to mitigate the risks identified.

The honorary secretary is responsible for maintaining a risk register for the Association. This identifies the key risks to the Association and the processes put in place to mitigate those risks. The risk register is reviewed by all trustees at each full Council meeting three times a year, and updated accordingly.

The key risks identified, and plans to mitigate those risks are:

- ◆ A potential future reduction in meeting, membership subscription and other income

New sub-committees have been established including those which will broaden the remit of the association and thereby attract new members from a wider pool of professionals. Education and use of online tools will be increased significantly for members to attract trainees, surgeons, AHPs etc. A new website will provide greater benefits for those who are members.

The webinar programme, which has grown from nothing, is an important source of commercial income and provides valuable education for members. However the process has been rapid, and better planning of the webinar events needs to be in place for the year ahead. It is expected the education committee will oversee the programme and monitor all requests for hosting webinars

Risk management (continued)

- ◆ Staff costs being unsustainable if lack of income from charitable activities and trading activities;

Staff costs account for a large amount of the Association's expenditure and could put the Association in a difficult financial position if there is lack of funds from events over the next 12 - 24 months.

Coronavirus has had an impact on the number of staff and / or working hours, the association can support. The Association has benefited from the Job Retention scheme since November 2020 and is set to continue until the end of September 2021, once the scheme ends, the Executive will review the amount of work from meetings and other events and whether there needs to be a permanent reduction in the hours which the current two staff members work (and are paid for). Both staff members currently work on a full time basis. Both staff members have discussed this as a possible situation and option going forward.

- ◆ Position of reserves funds affected by the impact of COVID on the Association's activities;

Lack of income from usual meetings and events and not being able to recoup similar funds through online events has caused a reduction in income of the Association. The Association has significantly reduced activities in 2020/21 in response to this, taking advantage of available government support where eligible. In 2020/21 the Association plans to begin to increase activities to a similar level to before the lockdown, while keeping new service offerings available to members such as webinars.

Objectives and Activities

Principal aims and objects

AUGIS aims to provide a structure for training objectives, foster developments in upper gastrointestinal surgery, promote educational and academic objectives and act as a liaison under the umbrella of the Association of Surgeons of Great Britain & Ireland (ASGBI) with the Senate of Surgery, the Royal Colleges, the Specialists Advisory Committee and other surgical and academic bodies.

The overall objective of the Association is the advancement of the science and practice of upper gastrointestinal surgery.

Public benefit statement

The trustees confirm that they have complied with their duty under the Charities Act. They have considered the public benefit guidance published by the Charity Commission and believe that they have followed its guidance in this area. The annual report gives a detailed description of the activities undertaken by the charity during the period in furtherance of its charitable purposes, and the trustees are satisfied that all such activities provide a public benefit.

Objectives and Activities (continued)

Fundraising statement

The charity does not actively solicit donations and therefore is not registered with the Fundraising Regulator and does not subscribe to any fundraising codes of practice. When donations from individuals are received, the charities aim to protect personal data and never sell data or swap data with other organisations. During the year ended 31 May 2021, the charity received no complaints about its fundraising activities.

Activities

In pursuit of the Association's aims and objectives, the Council meets regularly to consider developments within the field of upper gastrointestinal surgery and identify those areas that merit further work. Where necessary, funding is provided to allow this work to be completed.

General and scientific meetings are held each year which provide an educational forum designed to promote standards in training in upper gastrointestinal surgery and endoscopy. Speakers of national and international repute are invited and the Association is supported by a lectureship through the British Journal of Surgery Society. Presentations are also welcomed from the clinical and scientific fields and are selected by the programme committee and the best papers compete for the "BJS Prize".

Achievements and Performance

Like many other organisations, the last financial year for AUGIS has been severely impacted by the coronavirus pandemic. The association has had to react and adjust to the cancellation of two major meetings within the financial year; the autumn Annual Meeting – which for 2020 was due to be the UGI Congress 2020 taking place in Belfast- and the Roux Group Weekend which was to be a meeting focussed around trainee delegates. It had been anticipated that both events would have drawn interest from many delegates throughout the UK and beyond, as well as providing income to the association through Industry sponsorship. Holding meetings and events is also a key way in which we attract and encourage new membership to the association. As a result of the cancellation of both activities, the association anticipated a significantly reduced income and plans were therefore in place to try and alleviate the effect on the association through the loss of income.

Staff members were put on to the Job Retention Scheme in late 2020, working on a part-time basis. This reflected the downturn in activities due to the lack of planned meetings. However an online webinar programme was planned by the Education and Training Director and the Corporate Director, to provide learning and engagement with our members over a period of difficulty and uncertainty. For our Trainee members who have had their training opportunities reduced due to the pandemic, the highly successful webinar programme offered the chance for education and attracted not only Trainee members but also Consultant members alike. The webinar series was free to all members and this not only encouraged new members to join, but also re-invigorated interest from previous members of the association.

Objectives and Activities (continued)

Achievements and Performance (continued)

ATL has successfully approached Industry Partners for support with the Online webinar programme.

At the AGM which took place online on Thursday 15 October 2020, the membership was updated on the effect of the pandemic on the association with the cancellation of the UGI Congress and the planned opportunity for an online Webinar programme and in addition the plans for a series of Roux Group (Trainee members of AUGIS) Online learning events in March 2021 and a Virtual Roux Group weekend. This once again created a lot of interest from members and new members and the Roux Group Webinar series was highly successful with delegates and engaging with industry.

AUGIS council meets twice each year and the executive and specialty leads meet separately throughout the year.

Regional Representatives on the Council have continued to share experiences from within their locality over the last 18 months as a result of COVID and again this is encouraging greater communication within the Association. A highly successful Scotland Regional Meeting was held in May and attracted many Trainees from the Scotland Region.

Allied Health Professionals and CNS' Allied Health Professionals and CNS' members have had a particularly exhausting year with redeployment and working with the backlog caused by delays to surgery through COVID. However this summer, the AHP and CNS Committee has re-engaged and are planning for providing education events and recruiting new members onto the committee and into the membership.

The Three Surgical Specialty Leads have continued to be dedicated to their roles and activities are continuing to take place within their respective remits.

There have never been more benefits of being an AUGIS member, the Association has a dedicated YouTube channel, a new website, a winter webinar series, and engagement from representatives from all membership categories. This has had a direct impact on the number of members which has seen a 30% increase in AUGIS membership.

At the beginning of the COVID 19 pandemic, AUGIS initiated discussions between the Royal Colleges as well as the ACPGBI and ASGBI, to draft the first general surgery guidelines on COVID 19, one of the most important outcomes of which was ensuring the use of full PPE for all surgical staff. The team work from all the organisations involved in producing these guidelines was a very positive experience, with the joint statements read all over the world within a short space of time; confirming that now, more than ever, a unified voice is needed and AUGIS is an association for members encouraging colleagues to work closely in challenging times.

Objectives and Activities (continued)

Achievements and Performance (continued)

Much has been achieved by the subcommittees. We have a library of and podcasts, Webinars and have created and published new standards in various areas of upper gastrointestinal surgery. We have partnered with a platform provider and host educational AUGIS webinars from October to May. In the next few months we hope to introduce a new website platform which will allow this type of material to be accessed by members. It is now likely that the re scheduled Roux Group Training weekend for March 2021 will have to be virtual. We hope all the presentations will also be available on the new website. This conference is important for trainees since they have missed out on so much of their training during the past few months.

Finally, a The new AUGIS website is now live and has been created to provide members with a user-friendly and informative platform to find out more about the association, learning events and clinical information.

AUGIS Council recognises a new bariatric focused CIO has been established, however AUGIS will continue to support colleagues who perform bariatric surgery and has developed a strong bariatric team to take this forward. There are no additional charges to be a member of any AUGIS group and AUGIS is pleased to have one rate which applies to the entire AUGIS family. The Council are in the process of determining how the formation of the new bariatric focused CIO may impact the future activities of AUGIS previously presented under the headings of BOMSS to ensure that the specialty can continue to be supported.

Financial Review

Financial report for the period

The consolidated statement of financial activities on page 19 shows income for the year of £256,387 (2020 - £546,421) and total expenditure in the year was £246,106 (2020 - £564,666).

Subscription income from AUGIS members amounted to £114,035 (2020 - £60,976). In addition, a further £33,725 of BOMSS subscriptions has been included in the financial statements for the year ended 31 May 2021 (2020 - £17,596). The Association recalibrated the subscription period in 2021 to bring it in line with the financial year rather than the calendar year and this is reflected in the decreased income from subscriptions.

Due to the impact of the coronavirus pandemic, the 2021 Scientific Meeting due to be held in Belfast was delayed until 2022 (2020 – income of £85,000 from the event held in Liverpool). The BOMSS Scientific Meeting, was also not held (2020 – income of £161,000 from the 2020 BOMSS Annual Scientific meeting in Aberdeen for which the direct costs of holding the meeting totalled £127,000).

These costs form part of the direct costs of the Association. Total direct costs for the period were £63,000 (2020 - £363,000). Office and secretarial support costs amounted to £183,000 (2020 - £174,000) of which governance costs regarding compliance with statutory requirements amounted to £39,000 (2020 - £27,000).

Net income for the year was £10,000 (2020 – net expenditure of £18,000).

Reserves policy and financial position

Reserves policy

The Council has examined the requirement for free reserves i.e. those unrestricted funds not invested in tangible fixed assets, designated for specific purposes, or otherwise committed. The Council considers that, given the nature of the charity's work, the level of free reserves should be £150,000 at any one time.

Council is of the opinion that this provides sufficient flexibility to cover temporary shortfalls in incoming resources due to timing differences in income flows, adequate working capital to cover core costs, and will allow the charity to cope and respond to unforeseen events.

Financial position

The balance sheet shows total funds of £616,277 (2020 - £605,996), of which £270,000 (2020 - £224,000) are free reserves, which is in excess of the reserves policy.

Council have considered the level of reserves alongside the risks posed the Association by COVID and have taken measures in reducing the outgoings of the Association; and with the introduction of new subcommittees it is hoped that the Association will continue to maintain current and attract new members, fulfilling the charitable aims, whilst remaining viable. Due to the lack of external events taking place and the subsequent loss in income the Association, like many others in the charitable sector, may have to draw down on some of its reserves for the year ahead. The reserves policy was designed to allow the Association to continue in the event of a financially unsuccessful meeting; the postponement of the 2020 ASM fell within that category.

Going concern and the impact of COVID 19

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of one year from the date of approval of these accounts.

The trustees have considered all the expenses in managing the Charity and taken in to account the streamlined expenditure for the current year. Staff members working hours were reduced to reflect the decline in face-to-face meetings and events and the Association made use of available government support where eligible. However, an online and virtual way of working has become the usual standard, the Education and Training Director and the Corporate Director, produced learning and engagement programme for our members over a period of difficulty and uncertainty.

AUGIS offered dedicated Trainee webinars for members who have had their training opportunities reduced due to the pandemic, the highly successful webinar programme offered the chance for education and attracted not only Trainee members but also Consultant members alike. The webinar series was offered free to all members and also encouraged new members to join. Trustees were pleased the webinar programmes and future planning of congress have generated much enthusiasm.

The Association will continue to closely monitor financial performance during this period of increased risk. Details on specific risk control measures implemented are detailed within the risk management section of this report on pages 6 and 7.

Going concern and the impact of COVID 19 (continued)

Initial delegate numbers for events scheduled to take place in the year ending 31 May 2022 are encouraging and activities are beginning to recommence in the sector.

The trustees are therefore satisfied the Association is a viable going concern.

Future Plans and Targets

Within the coming year, the Association intends to embed the new, focussed subcommittees, which report into AUGIS council, has enabled new opportunities for engagement with the membership. The subcommittees are contributing to the learning events and education for all members –from webinars to podcasts. The Clinical Services & Audit Committee are working on updating the Provision of Services Guidelines to reflect the different sub-specialities which AUGIS represents.

Approved by the Council and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'Steve Fenwick', with a long, sweeping horizontal line extending from the end of the signature.

Steve Fenwick, Member of the Council

Approved on: 13 October 2021

Balance sheets 31 May 2021
:

Independent auditor's report to the Council of the Association of Upper Gastrointestinal Surgery of Great Britain & Ireland (AUGIS)

Opinion

We have audited the accounts of the Association of Upper Gastrointestinal Surgery of Great Britain & Ireland (AUGIS) (the 'charity') for the year ended 31 May 2021 which comprise the consolidated statement of financial activities, the charity and group balance sheets, the consolidated statement of cash flows, the principal accounting policies and the notes to the accounts. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the accounts:

- ◆ give a true and fair view of the state of the charity's affairs as at 31 May 2021 and of the group income and expenditure for the year then ended;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the accounts, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the accounts is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and parent charity's ability to continue as a going concern for a period of at least twelve months from when the accounts are authorised for issue.

Our responsibilities and the responsibilities of the trustee with respect to going concern are described in the relevant sections of this report

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report and accounts other than the accounts and our auditor's report thereon. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- ◆ the information given in the Report of the Council is inconsistent in any material respect with the accounts; or
- ◆ sufficient accounting records have not been kept; or
- ◆ the accounts are not in agreement with the accounting records and returns; or
- ◆ we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the accounts

Our objectives are to obtain reasonable assurance about whether the accounts, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users, taken on the basis of these accounts.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

How the audit was considered capable of detecting irregularities including fraud:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the charity through discussions with management and trustees and from our knowledge and experience of the charity sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the accounts or the activities of the group and the charity. These included but were not limited to 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 to the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019), taxation legislation and data protection, anti-bribery, employment, and health and safety legislation and Safeguarding Regulations; and
- We assess the extent of compliance with laws and regulations identified above by making enquiries of management and representatives of the trustees and review of the minutes of trustee meetings.

We assessed the susceptibility of the group and the charity's accounts to material misstatement, including how fraud might occur by:

- Making enquiries of management and representatives of the trustees as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

Auditor's responsibilities for the audit of the accounts (continued)

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested the authorisation of expenditure;
- Tested the implementation of financial controls;
- Assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of the trustees; and
- Enquiring of as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Trustee and other management and the inspection of regulatory and legal correspondence, if any material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Independent auditor's report Year to 31 May 2021

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011 and with regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Buzzacott LLP
Statutory Auditor
130 Wood Street
London

EC2V 6DL

Buzzacott LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Date: 22 October 2021

Consolidated statement of financial activities Year to 31 May 2021

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Unrestricted funds £	Restricted funds £	Total funds 2020 £
Income from:							
Other trading activities	1	11,170	—	11,170	200,408	—	200,408
Interest receivable		45	—	45	1,564	—	1,564
Charitable activities	2	165,470	63,420	228,890	261,369	81,020	342,389
Other		16,282	—	16,282	2,060	—	2,060
Total income		192,967	63,420	256,387	465,401	81,020	546,421
Expenditure on:							
Charitable activities	3	201,413	44,693	246,106	504,604	60,062	564,666
Total expenditure		201,413	44,693	246,106	504,604	60,062	564,666
Net (expenditure) income and net movement in funds		(8,446)	18,727	10,281	(39,203)	20,958	(18,245)
Reconciliation of funds:							
Fund balances brought forward at 1 June		486,201	119,795	605,996	525,404	98,837	624,241
Fund balances carried forward at 31 May		477,755	138,522	616,277	486,201	119,795	605,996

All recognised gains and losses are included in the above statement of financial activities.

All of the Group's activities derived from continuing operations during the above two financial periods.

Balance sheets 31 May 2021

	Notes	Consolidated		Association	
		2021 £	2020 £	2021 £	2020 £
Fixed assets					
Investment in subsidiary	11	—	—	2	2
		—	—	2	2
Current assets					
Debtors: due within one year	8	81,093	79,126	136,514	160,451
Cash at bank and in hand		585,123	558,812	518,596	494,567
		666,216	637,938	655,110	655,018
Liabilities					
Creditors: amounts falling due within one year	9	(49,939)	(31,942)	(36,824)	(19,326)
Net current assets		616,277	605,996	618,286	635,692
Total net assets		616,277	605,996	618,288	635,994
The funds of the group/charity:					
Funds and reserves					
Restricted funds	12	138,522	119,795	138,522	119,795
Unrestricted funds					
. Designated funds	13	207,683	262,502	207,683	262,502
. General funds		270,072	223,699	272,083	253,397
		616,277	605,996	618,288	635,694

Approved by the Council



Steve Fenwick, Member of the Council

Approved on: 13 October 2021

Consolidated statement of cash flows 31 May 2021

	Notes	2021 £	2020 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	A	26,266	(41,499)
Cash flows from investing activities:			
Deposit interest		45	1,564
Net cash provided by investing activities		45	1,564
Change in cash and cash equivalents in the year		26,311	(39,935)
Cash and cash equivalents at 1 June	B	558,812	598,747
Cash and cash equivalents at 31 May	B	585,123	558,812

Notes to the statement of cash flows for the year to 31 May

A Reconciliation of net movement in funds to net cash provided by operating activities

	2021 £	2020 £
Net movement in funds (as per the statement of financial activities)	10,281	(18,245)
Adjustments for:		
Deposit interest	(45)	(1,564)
Decrease (increase) in debtors	(1,967)	8,184
Increase (decrease) in creditors	17,997	(29,874)
Net cash provided by operating activities	26,266	(41,499)

B Analysis of changes in net debt

	At 1 June 2021 £	Movement in year £	At 31 May 2021 £
Cash at bank and in hand	558,812	26,311	585,123
Total cash and cash equivalents	558,812	26,311	585,123

Principal accounting policies Year to 31 May 2021

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are laid out below.

Basis of preparation

These accounts have been prepared for the year to 31 May 2021.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest pound.

Critical accounting estimates and areas of judgement

There are no items in the accounts which required the trustees and management to make significant judgements or estimates.

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of one year from the date of approval of these accounts.

The trustees have considered all the expenses in managing the Charity and taken in to account the streamlined expenditure for the current year. Staff members working hours were reduced to reflect the decline in face-to-face meetings and events and the Association made use of available government support where eligible. However, an online and virtual way of working has become the usual standard, the Education and Training Director and the Corporate Director, produced learning and engagement programme for our members over a period of difficulty and uncertainty.

AUGIS offered dedicated Trainee webinars for members who have had their training opportunities reduced due to the pandemic, the highly successful webinar programme offered the chance for education and attracted not only Trainee members but also Consultant members alike. The webinar series was offered free to all members and also encouraged new members to join. Trustees were pleased the webinar programmes and future planning of congress have generated much enthusiasm.

Principal accounting policies Year to 31 May 2021

Assessment of going concern (continued)

The Association will continue to closely monitor financial performance during this period of increased risk. Details on specific risk control measures implemented are detailed within the risk management section of this report on pages 6 and 7.

Initial delegate numbers for events scheduled to take place in the year ending 31 May 2022 are encouraging and activities are beginning to recommence in the sector.

The trustees are therefore satisfied the Association is a viable going concern.

Basis of consolidation

The consolidated financial statements of the Group incorporate the financial statements of the Association and its subsidiary AUGIS Trading Limited. These have been consolidated on a line by line basis. The statement of financial activities represents the consolidation of charitable activities of the Association and its subsidiary.

No separate statement of financial activities has been presented for the Association alone.

Income recognition

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably and it is probable that the income will be received.

Income comprises subscriptions, meeting registration fees, income from other trading activities and interest receivable.

Subscription income is accounted for in the period it is receivable. The income arising from scientific meetings is recognised on a receivable basis. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor or funder has specified that the income is to be expended in a future accounting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Other income relates to a refund of items recognised as expenditure in previous financial years.

Principal accounting policies Year to 31 May 2021

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and support costs. All expenses, including support costs, are allocated to charitable activities.

Expenditure on charitable activities includes all costs associated with furthering the charitable purposes of the charity through the provision of its charitable activities. Such costs include direct and support costs, including governance costs.

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment.

Governance costs comprise the costs involving the public accountability of the charity (including audit costs) and costs in respect to its compliance with regulation and good practice.

All expenditure is stated inclusive of irrecoverable VAT.

Fund accounting

The general funds represent those monies which are freely available for application towards achieving any charitable purpose that falls within the charity's charitable objects. The designated funds are monies set aside out of general funds and designated for specific purposes by the charity's trustees.

The restricted funds are monies to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged against the specific fund.

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short term deposits.

Principal accounting policies Year to 31 May 2021

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Financial instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the charity and their measurement basis are as follows:

Financial assets – other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank – classified as a basic financial instrument and is measured at face value.

Financial liabilities – accruals and other creditors are financial instruments, and are measured at amortised cost.

Pension contributions

Contributions in respect of the charity's defined contribution pension scheme are charged to the statement of financial activities when they are payable to the scheme. The charity's contributions are restricted to the contributions disclosed in note 6. There were no outstanding contributions at the year end. The charity has no liability beyond making its contributions and paying across the deductions for the employees' contributions.

1 Income from other trading activities

	Unrestricted Funds £	Restricted Funds £	Total funds 2021 £	Unrestricted Funds £	Restricted Funds £	Total funds 2020 £
Fundraising income – sponsorships and partnerships						
. AUGIS Annual scientific meeting	—	—	—	82,269	—	82,269
. BOMSS Annual scientific meeting	9,670	—	9,670	112,459	—	112,459
. GBIHPBA meeting	1,500	—	1,500	5,680	—	5,680
	11,170	—	11,170	200,408	—	200,408

2 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total funds 2021 £	Unrestricted Funds £	Restricted Funds £	Total funds 2020 £
Subscriptions						
. AUGIS subscriptions	114,035	—	114,035	60,976	—	60,976
. BOMSS subscriptions	33,725	—	33,725	17,596	—	17,596
. BJS subscriptions	1,170	—	1,170	917	—	917
Meetings						
. AUGIS registrations	—	—	—	126,964	—	126,964
. BOMSS registrations	—	—	—	48,266	—	48,266
. ROUX registrations	16,126	—	16,126	—	—	—
. GBIHPBA registrations	160	—	160	3,200	—	3,200
. BOMSS Winter meeting registrations	—	—	—	3,390	—	3,390
. BOMSS income – IFSO	—	—	—	60	—	60
BOMSS other meetings	—	—	—	—	—	—
Surgical Outcome and Revalidation	254	—	—	254	—	—
. BOMSS NBSR	—	37,800	37,800	—	32,400	32,400
. BOMSS HQIP	—	25,620	25,620	—	25,620	25,620
BOMSS SSL	—	—	—	—	23,000	23,000
	165,470	63,420	228,890	261,369	81,020	342,389

3 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Unrestricted funds £	Restricted funds £	Total funds 2020 £
Direct costs	18,388	44,693	63,081	305,192	57,782	362,974
Support costs	143,614	—	143,614	172,472	2,280	174,752
Governance costs (note 4)	39,411	—	39,411	26,940	—	26,940
	201,413	44,693	246,106	504,604	60,062	564,666
	Unrestricted Funds £	Restricted Funds £	Total funds 2021 £	Unrestricted Funds £	Restricted Funds £	Total funds 2020 £
Direct costs						
Annual scientific meeting						
. Venue hire, catering and audio visual equipment	545	—	545	87,100	—	87,100
. Printing, stationery and couriers	—	—	—	187	—	187
. Administration and other costs	—	—	—	1,361	—	1,361
. Social events, including drinks reception	—	—	—	18,722	—	18,722
. BJS prize	—	—	—	1,408	—	1,408
. Travel and accommodation	590	—	590	13,015	—	13,015
. Insurance	1,102	—	1,102	2,045	—	2,045
	2,237	—	2,237	123,838	—	123,838
Other direct costs						
BOMSS Annual scientific meeting	—	—	—	140,882	—	140,882
AUGIS Roux meeting	497	—	497	11,574	—	11,574
CNS/AHP meeting	323	—	323	950	—	950
GBIHPBA meeting	474	—	474	10,148	—	10,148
BOMSS Winter meeting	485	—	485	3,500	—	3,500
Surgical Outcome and Revalidation webtool	4,800	—	4,800	4,800	—	4,800
RCS funding SSL	8,383	—	8,383	—	—	—
AUGIS other grants	—	—	—	9,500	—	9,500
Other direct costs	1,189	—	1,189	—	—	—
NBSR Surgeons' Outcome Data Reporting						
. BOMSS-administration staff costs	—	7,026	7,026	—	8,573	8,573
. BOMSS-NBSR database maintenance	—	37,667	16,411	—	49,209	49,209
	18,388	44,693	63,081	305,192	57,782	362,974

3 Expenditure on charitable activities (continued)

Support costs	AUGIS £	BOMSS £	2021 £	AUGIS £	BOMSS £	2020 £
Secretarial and administration staff costs	61,448	41,207	102,655	75,992	41,648	117,640
Telephone	737	491	1,228	647	432	1,079
Printing, postage and stationery	1,058	705	1,763	4,920	3,282	8,202
Accommodation, overheads and services	3,887	2,592	6,479	2,672	3,614	6,286
Insurance	501	334	835	474	316	790
Audit and accountancy	10,728	8,652	19,380	11,675	7,783	19,458
Professional fees	2,054	17,942	19,996	1,225	816	2,041
Computer maintenance	2,414	1,610	4,024	1,253	1,834	3,087
Website costs	3,652	2,434	6,086	1,504	1,003	2,507
Database costs	1,004	669	1,673	1,220	813	2,033
IFSO subscription and journals	—	12,711	12,711	—	14,073	14,073
Meetings, travel and subsistence	285	190	475	4,547	3,030	7,577
Council meetings' expenses and reimbursed expenses	35	—	35	5,441	—	5,441
Bank charges	2,548	2,349	4,897	5,987	4,321	10,308
Other	764	24	788	201	1,759	1,960
	91,115	91,910	183,025	98,943	75,809	174,752

4 Governance costs

	2021 £	2020 £
Professional fees	39,376	21,499
Council meetings' expenses and reimbursed expenses	35	5,441
	39,411	26,940

5 Net income

This is stated after charging:

	2021 £	2020 £
Staff costs (note 6)	109,682	126,093
Auditor's remuneration (excluding VAT)		
. Statutory audit (including consolidation)	13,830	13,540
. Other services	3,630	3,540

6 Staff costs, trustees' remuneration and remuneration of key management personnel

None of the trustees received any remuneration in respect of their services during the year ended 31 May 2021 (2020 – none).

During the year out of pocket travelling expenses amounting to £626 (2020 - £10,595) were reimbursed to two trustees (2020 – 15 trustees).

	2021 £	2020 £
Wages and salaries	94,056	108,017
Social security costs	6,350	8,596
Other pension costs	9,275	9,600
	109,682	126,213
Incurred in respect of		
Direct BOMSS costs	7,026	8,573
Support costs	102,656	117,640
	109,682	126,213

The average number of secretarial and administrative employees during the year, calculated on an average headcount and full time equivalent basis was 2 (2020 – 2). No employee earned more than £60,000 during the year (2020 – none).

The key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis comprises the AUGIS Executive (as listed on page 1), with the support of the specialty managers. None of the AUGIS Executive received remuneration for their services (2020 – none). The total remuneration (including taxable benefits and including employer's pension contributions) of the key management personnel for the year was £101,227 (2020 – £117,038).

7 Taxation

The Association of Upper Gastrointestinal Surgery of Great Britain & Ireland (AUGIS) is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

8 Debtors

	Consolidated		Association	
	2021 £	2020 £	2021 £	2020 £
Trade debtors	37,800	41,400	—	—
Prepayments	34,481	28,003	9,491	9,588
Accrued income	6,305	1,030	1,905	1,030
VAT	—	1,566	—	—
Other debtors	2,507	7,127	2,310	6,930
Amount owed by AUGIS Trading Limited	—	—	122,808	142,903
	81,093	79,126	136,514	160,451

9 Creditors: amounts falling due within one year

	Consolidated		Association	
	2021 £	2020 £	2021 £	2020 £
Other creditors	1,794	1,110	684	—
Accruals and deferred income	41,745	30,832	36,140	19,326
VAT	6,400	—	—	—
	49,939	31,942	36,824	19,326

Included within creditors is deferred income relating to future meetings as set out below:

	2021 £
Deferred income at 1 June	14,106
Resources deferred in year	—
Amounts released in year	(14,106)
Deferred income at 31 May	—

10 Net income from subsidiary

The Association has one wholly-owned subsidiary, AUGIS Trading Limited, which is incorporated in England and Wales. AUGIS Trading Limited raises sponsorship on behalf of the Association for the annual programme of meetings. AUGIS Trading Limited, company registration number 06380156, registered office Royal College of Surgeons of England, 35-45 Lincoln's Inn Fields, London, WC2A 3PE, was incorporated on 24 September 2007.

A summary of AUGIS Trading Limited's results for the year to 31 May is shown below.

	2021 £	2020 £
Turnover	66,620	233,150
Cost of sales	(31,966)	(253,795)
Gross profit (loss)	34,654	(20,645)
Administrative expenses	(6,967)	(9,053)
Operating profit (loss)	27,687	(29,698)
Interest receivable	—	—
Net profit (loss)	27,687	(29,698)
Retained loss brought forward	(29,698)	—
Net profit (loss)	27,687	(26,698)
Retained losses carried forward	(2,011)	(29,698)

11 Restricted funds

	At 1 June 2020 £	Income £	Expenditure £	At 31 May 2021 £
BOMSS SSL funds	23,000	—	—	23,000
BOMSS NBSR restricted funds	96,795	63,420	(44,693)	115,522
Restricted funds total	119,795	63,420	(44,693)	138,522

	At 1 June 2019 £	Income £	Expenditure £	At 31 May 2020 £
BOMSS SSL funds	—	23,000	—	23,000
BOMSS NBSR restricted funds	98,837	58,020	(60,062)	96,795
Restricted funds total	98,837	81,020	(60,062)	119,795

The RSL SSL funds are funds received to support a Surgical Support Lead for the specialty education of healthcare professionals in the area of Bariatric Surgery.

The NBSR restricted funds are funds collected from NHS trusts and HQIP for the purpose of fulfilling their legal obligation to publish yearly information on bariatric surgery outcomes. This information is collated in the NBSR database.

12 Designated funds

The income funds of AUGIS include the following designated fund which has been set aside out of unrestricted funds by the Council Members for specific purposes:

	At 1 June 2020 £	New designations £	Utilised in year £	At 31 May 2021 £
BOMSS fund	262,502	43,649	(98,468)	207,683

	At 1 June 2019 £	New designations £	Utilised in year £	At 31 May 2020 £
BOMSS fund	307,241	181,771	(226,510)	262,502

The BOMSS funds have been designated in the financial statements in order to ensure the funds relating to BOMSS are separately identifiable. Each year income from BOMSS **specific** activities is added to the fund and relevant expenditure is charged to the fund.

13 Related party transactions

Other than as disclosed in note 6, there were no transactions with related parties in the year ended 31 May 2021 (2020: no transactions).

Consolidated detailed income and expenditure statement Year to 31 May 2021

This page does not form part of the statutory financial statements

	2021 £	2020 £
Income		
AUGIS Annual scientific meeting		
. Registrations	—	126,964
. Sponsorship	—	82,269
	—	209,233
BOMSS Annual scientific meeting		
. Registrations	—	48,266
. Sponsorship	9,670	112,459
	9,670	160,725
GBIHPBA meeting		
. Registrations	160	3,200
. Sponsorship	1,500	5,680
	1,660	8,880
BOMSS Winter Meeting		
. Registrations	—	3,390
	—	3,390
Subscriptions		
. AUGIS	114,035	60,976
. BOMSS	33,725	17,596
. BJS Online	1,170	917
	148,930	79,489
AUGIS Roux meeting	16,126	—
BOMSS SSL	—	23,000
NBSR Surgeons' Outcome Data Reporting	37,800	32,400
BOMSS – HQIP income	25,620	25,620
BOMSS Other meetings	254	—
BOMSS – IFSO income	—	60
Job Retention Scheme Grants	14,702	—
AUGIS Other income	1,580	2,060
Bank interest	45	1,564
	96,127	84,704
Total income	256,387	546,421
Expenditure		
Annual scientific meeting		
. Venue hire, catering and audio visual equipment	545	87,100
. Printing, stationery and couriers	—	187
. Administration and other costs	—	1,361
. Social events, including drinks reception	—	18,722
. BJS prize	—	1,408
. Travel and accommodation	590	13,015
. Insurance	1,102	2,045
Carried forward	2,237	123,838

Consolidated detailed income and expenditure statement Year to 31 May 2021

This page does not form part of the statutory financial statements

	2021 £	2020 £
Expenditure (continued)		
Brought forward	2,237	123,838
Other direct costs		
BOMSS Annual scientific meeting	—	140,882
AUGIS ROUX	497	11,574
CNS/AMP	323	950
GBIHPBA meeting	474	10,148
AUGIS grants	—	2,000
BOMSS Winter meeting	485	3,500
Surgical Outcome and Revalidation webtool	4,800	4,800
RCS funding SSL	8,383	—
NBSR Surgeons Outcome Data		
. BOMSS-database maintenance	37,966	47,737
. BOMSS- staff costs	7,026	8,573
. BOMSS-other administration costs	—	1,472
Overheads		
. Telephone		
- AUGIS	737	647
- BOMSS	491	432
. Secretarial and administration staff costs		
- AUGIS	61,448	75,992
- BOMSS	41,207	41,648
. Printing, postage and stationery		
- AUGIS	1,058	3,624
- BOMSS	705	2,418
. Newsletter		
- AUGIS	—	1,296
- BOMSS	—	864
. Accommodation overheads and service charges		
- AUGIS	3,887	2,198
- BOMSS	2,592	3,298
. Insurance		
- AUGIS	501	474
- BOMSS	334	316
. Computer maintenance		
- AUGIS	2,414	812
- BOMSS	1,610	1,540
Website costs		
- AUGIS	3,652	1,504
- BOMSS	2,434	1,003
Database		
- AUGIS	1,004	1,220
- BOMSS	669	813
IFSO subscription and journals	-BOMSS	12,711
Audit and accountancy	- AUGIS	10,728
- BOMSS	8,652	7,783
Professional fees	- AUGIS	2,054
- BOMSS	17,942	816
Bank charges	- AUGIS	2,548
- BOMSS	2,349	4,321
Meetings, travel and subsistence expenses	- AUGIS	285
- BOMSS	190	3,030
Council meetings' expenses and reimbursed expenses	- AUGIS	35
Other	- AUGIS	1,363
- BOMSS	315	4,421
Total expenditure	246,106	564,666
Net income (expenditure)	10,281	(18,245)