

REGISTERED COMPANY NUMBER: 05962281 (England and Wales)
REGISTERED CHARITY NUMBER: 1118063

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
THE ASSOCIATION OF COLOPROCTOLOGY OF
GREAT BRITAIN AND IRELAND (Referred to as ACPGBI)**

Sumer Auditco Limited
Statutory Auditor
Piper House
4 Dukes Court
Bognor Road
Chichester
PO19 8FX

**THE ASSOCIATION OF COLOPROCTOLOGY OF
GREAT BRITAIN AND IRELAND**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Page
Report of the Trustees	1 to 22
Report of the Independent Auditors	23 to 26
Statement of Financial Activities	27
Balance Sheet	28
Cash Flow Statement	29
Notes to the Cash Flow Statement	30
Notes to the Financial Statements	31 to 40
Detailed Statement of Financial Activities	41 to 42

THE ASSOCIATION OF COLOPROCTOLOGY OF GREAT BRITAIN AND IRELAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their report together with the accounts of the Charity, Association of Coloproctology of Great Britain and Ireland (ACPGBI) for the year ending 31st December 2023.

PUBLIC BENEFIT STATEMENT

The Association of Coloproctology's (ACPGBI) activities include promoting education and research in all matters appertaining to the science, art and treatment of patients with coloproctological disease.

The objectives are to provide specialised knowledge and advanced training, education, research and scholarship in science and technology in cooperation with other bodies to its members to benefit their patients.

In addition, the ACPGBI aims to be a complete resource of knowledge and help to patients with colorectal disease, empowering and ensuring the best treatments are available to all who seek them.

The ACPGBI's mission is derived from these objectives. The Trustees of ACPGBI are responsible for defining its strategic aims and directing its Executive's activities to further these objectives. The Council has had due regard to the Charity Commission's guidance on reporting public benefit.

Strategic aims

- To promote clinical and basic research into colorectal disease of the highest quality
- To promote the best possible treatments for patients with colorectal disease
- To extend the frontiers of knowledge within and beyond existing research disciplines
- To bring together research expertise within and beyond the ACPGBI to address the scientific challenges of today and the future
- To identify, attract and develop trainee surgeons of the highest ability to provide research-led teaching and information sharing
- To offer an educational experience that empowers members to be leaders in their chosen careers and contribute to the long-term needs of society
- To engage with similar organisations around the world to understand, identify and lead emerging scientific challenges and solutions
- To maximise the social and economic value of our education and research through the transfer of both talent and technology
- To find innovative ways to extend the reach and impact of all our work
- To maintain excellence by being efficient, effective, adaptable and integrated
- To build mutually beneficial relationships with appropriate organisations in the UK and worldwide
- To anticipate, understand and shape the thinking of stakeholders and policymakers in the UK and worldwide, including those in government, academia and industry

The report on ACPGBI's activities during the year 2023, which forms a significant part of this Annual Report, provides further information on our progress and achievements against these and other objectives.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The ACPGBI, established in 1990, was registered with the Charity Commissioners. The charity was an unincorporated Association (registration number 1013924) until 30th June 2007. All the assets of the former charity were transferred to the Association of Coloproctology of Great Britain and Ireland, a company limited by guarantee (company number 05962281) and registered as a charity with the Charity Commission (charity number 1118063).

The ACPGBI business, organisational structure and working practices are governed by its constitution. This document is updated yearly, and any changes are approved at the AGM. ACPGBI is led by an Executive Committee and guided by a representative Council. Administration and marketing are carried out by its Secretariat. The Executive formulates policy and considers all matters concerning the Association. All decisions are notified to Council regularly for approval. Posts for Council, chapter representatives and major positions (President, Secretary, Treasurer etc.) are advertised on the website and ballots are held where appropriate.

THE ASSOCIATION OF COLOPROCTOLOGY OF GREAT BRITAIN AND IRELAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

Along with the ACPGBI office bearers (President, Honorary Secretary and Honorary Treasurer), the Executive Committee includes chairs of the Education and Training, External Affairs, Multidisciplinary Clinical and Research and Audit committees.

The executive appointments are made as either 'Assistant' (e.g., secretary and treasurer) or in waiting/elect (e.g., President). This gives appointees sufficient time (2 years) to become thoroughly acquainted with the roles they are due to take up at the Annual Meeting.

The Board of Trustees comprises the Executive members (President, Honorary Secretary and Honorary Treasurer) and non-executive members who include medical (at least five medical trustees and ideally will include one nurse) and lay members. The medical trustees are members with previous experience in holding office in the Association, none of whom currently sit on committees of the Association. The lay members would include a minimum of two patient representatives, a lawyer, a trustee from a financial background and a non-medical academic. Additional or replacement Trustees will be appointed by the Board of Trustees as they see fit, as there are no formal policies for inducting new Trustees.

ACPGBI has undergone a formal risk assessment process to help identify areas of concern and formulate suitable action plans. ACPGBI's short, medium and long-term priorities and goals are discussed in the annual strategy meetings, and appropriate action plans are finalised.

The following Trustees served the charity from 1st January 2023 to 31st December 2023.

Executive Trustees

President:

Professor Jared Torkington	(appointed 05 July 2023)
Mr Charles Maxwell-Armstrong	(resigned 05 July 2023)

Honorary Secretary:

Mr G Branagan

Honorary Treasurer:

Mr David McArthur	(appointed 05 July 2023)
Mr Athur Hari Krishnan	(resigned 05 July 2023)

Non-Executive Trustees

Mr J Bell	
Mrs M Bentley	
Ms J Bradbury	(resigned 25 April 2023)
Mr T Cook	(appointed 01 January 2023)
Mrs A Demick	
Prof J Hill	(appointed 14 August 2023)
Miss K Nugent	
Mr P Rowbottom	(resigned 15 March 2023)
Mrs J Sanders	
Mr N Scott	(resigned 05 July 2023)
Mr B Singh	(appointed 01 January 2023)
Mr G Williams (Chair)	
Prof Smith	(appointed 26 April 2023 & resigned 16 August 2024)
Dr Thorpe	(appointed 14 August 2023 & resigned 11 September 2023)
Mr H Young	

THE ASSOCIATION OF COLOPROCTOLOGY OF GREAT BRITAIN AND IRELAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

OBJECTIVES AND ACTIVITIES

Principal policies to achieve the objectives

The ACPGBI aims to achieve high standards and advance the science of coloproctology by promoting and publishing the results of research and audit. The charity also provides and disseminates information to help professionals and the public on matters concerning coloproctology. Furthermore, ACPGBI seeks to promote high ethical standards and continues to endorse high standards in training and best clinical practice through its AGM and links with all geographical regions in the UK & Ireland based on regional chapter representation.

Strategy to achieve the objectives

The Charity (ACPGBI) has grown in size and influence since its foundation. Total membership stands at around 1,200 persons, including consultant surgeons, surgeons in training, physicians, pathologists, radiologists, clinical scientists, medical students and clinical nurse specialists with interest in coloproctology.

ACPGBI is one of several specialist institutions within the broad spectrum of general surgery. It has assumed an increasingly important and influential role in the organisation of colorectal services within the United Kingdom and Ireland. ACPGBI is a direct stakeholder in the National Institute for Health and Care Excellence (NICE), contributes to health technology appraisals and is a key advisor to the Royal College of Surgeons in matters relating to coloproctology.

The strength of ACPGBI continues to be its representation throughout the UK & Ireland mediated via the regional chapter structure. Each chapter has meetings to disseminate scientific, best practices and political strategies agreed upon at Council meetings. Equally, in a democratic manner, concerns and clarifications raised at a regional level concerning central policy can be brought back to both the Council and Executive.

The administrative office is responsible for the day-to-day running of the charity and effective communication between elected officers, chapter representatives and the general membership.

Since 2014 the Association has controlled the collection of subscriptions from members through its website.

Executive meetings are held four times, and Council meetings are held three times per year in addition to an Annual General Meeting. The Trustees meet thrice a year, under the leadership of the chairperson, and oversee the activities and performance of the Association. The Annual Meeting is the flagship event of the year. It is organised by the President, and in 2023 was held in Manchester and attended by nearly 1000 delegates.

Administration

The chief administrator for the Association is Mrs A Sutton. The day-to-day management of the Association is delegated to her. Payments to creditors need dual authorisation by Mrs Sutton and the Treasurer. Ms N Taub also works in the office to oversee membership and marketing, which has helped with raising the organisation's profile via social media.

The administration of the Annual Meeting is outsourced to a conference management company. In addition, Mrs Adele Sutton organises the Annual Meeting's commercial exhibition and speaker management.

The administrative centre of ACPGBI is located at the Royal College of Surgeons of England, 35-43 Lincoln's Inn Fields, London WC2A 3PE. Since July 2017, ACPGBI has leased an office directly from the Royal College of Surgeons (RCS) located in the refurbished RCS Building. In line with Association's strategy, in May 2018, ACPGBI set up an independent payroll for our employees, and ACPGBI has its employer reference at HMRC. The website was redesigned under a new company and released in July 2021. This website (www.acpgbi.org.uk) has sections aimed for the public, patients and professionals.

THE ASSOCIATION OF COLOPROCTOLOGY OF GREAT BRITAIN AND IRELAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

ACHIEVEMENTS AND PERFORMANCE DURING THE YEAR ENDED 31ST DECEMBER 2023

GENERAL

In 2023, the ACPGBI continues to deliver successfully on its activities and strategic objectives. The Association is pleased to have maintained a high level of performance during this demanding post-covid recovery period.

The website underwent further development to make it more user-friendly for both professionals and patients / carers added several updates and new content including position statements and educational activities across the regions. The website has proved its worth as the front end of ACPGBI's activities.

Face to face events continued following the pandemic, with a wide range of topics covered at local Chapter meetings, educational events arranged by the Dukes' Club and other ACP-endorsed meetings. The association however made a strategic decision to maintain virtual events like the advanced coloproctology course (ACC) after overwhelming feedback received requesting this format to be continued.

The executive committee and Council met in person to plan and deliver what amounted to an excellent portfolio of activities, events and meetings to the benefit of members and associates. The trustee meetings continued as virtual meetings.

The Advanced Coloproctology Course (ACC) was held in March 2023 on a virtual online platform and broadcast presentations of outstanding quality to a large worldwide audience of more than 1000 registrants. This was repeated for this third consecutive year.

The Annual Meeting in July 2023 was held in Manchester in a face-to-face venue attended by almost 1000 delegates. The meeting incorporated cutting-edge developments in management of colorectal diseases, with a strong emphasis on patient involvement in the majority of sessions. As per the previous year, the meeting made a modest surplus.

The committee tasked with supporting medical students with an interest in coloproctology grew its membership and ran events aimed specifically at students. Medical students were supported if they wanted to attend the annual meeting with free registration.

Following a stringent selection process, ACPGBI invested a proportion of the money held in the reserve accounts with Ruffer, with the intention of guarding against inflation.

Executive agreed the development and implementation of a formal, rolling 5-year strategy document, aimed at focussing the workstream of each of the sub-committees and the organisation as a whole. This will be produced in 2024.

The salient achievements and aspirations of the ACPGBI events and committees in 2023 are outlined below.

ACPGBI 2023 ANNUAL MEETING

The Annual Meeting was held on 3rd – 5th July 2023 in Manchester in a face-to-face venue attended by almost 1000 delegates, providing stimulating educational and networking opportunities.

As per previous meetings, an appreciable level of sponsorship and registrations more than balanced the overall reconciliation, and the meeting made a surplus of £37,002. The impressive feedback as outlined below indicated that the investment in educational pursuit in line with ACPGBI's objectives and engagement with the members and professional stakeholders was worth effort.

	2023	2022
Total registered delegates	995	906
Paying delegates	680	682
Complementary delegates	315	224

THE ASSOCIATION OF COLOPROCTOLOGY OF GREAT BRITAIN AND IRELAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

EDUCATION & TRAINING COMMITTEE

Overview

The Education and Training Committee meets regularly with their predominant aim being to improve education and training within coloproctology. The Chair represents the views of the committee on the Executive and Council.

The Education and Training Committee oversee many educational activities as outlined below:

Advanced Coloproctology Course (ACC) 2023

The ACC was held over 2 days in March 2023 and again used Sayso Medical to deliver the event via a virtual platform following feedback from previous courses. Registration fees were kept low, with free registration for medical students and those from low and middle income countries (LMICs). The costs of delivering the course were covered by a combination of registration fees and generous industry support. We had over 1000 worldwide registrations and the feedback from delegates was excellent, reinforcing that this format is valued by ACPGBI members and non-members alike. There is a fine balance to cover costs of delivering the course but the ACPGBI executive have been very supportive in seeing any costs incurred as an investment by ACPGBI in coloproctology education both in Great Britain and Ireland and worldwide.

Plans for the future – plans for similar format for 2024, appreciating that the course may need financial support from the ACPGBI to make it as accessible as possible.

Fundamentals of Coloproctology Course

There was an aim to have a “Basic Coloproctology Course”, aimed at more junior colorectal surgeons and AHP, organised by the ACPGBI. The Dukes’ Club were keen to support a Basic Coloproctology Course and so there has been a collaborative approach between the ACPGBI and the Dukes’ Club.

We developed and rolled out the Fundamentals of Coloproctology Course in 2023, consisting of a one day virtual event (“The Theory”) delivered free via the Medall platform in order to allow open access to medical professionals followed by regionally delivered practical workshops (“The Practical”) supported by industry educational partners. The feedback from each component of the course has been excellent and there are plans to incorporate aspects of the “Fundamentals of Coloproctology – The Theory” in to national core surgical teaching in 2024.

Fellowships

ACPGBI continues to support fellowships in association with the Royal College of Surgeons of England.

Previously the ACPGBI had funded the RCSE accreditation process for a small number of fellowships following competitive application and these were for renewal in 2023. It was the decision of the executive not to renew funding as it was felt that the individual units would be able to support their own ongoing accreditation.

The ACPGBI received significant industry funding from Intuitive (Intuitive Surgical) to fund robotic fellowships via the ACPGBI. Details around selection of training units and fellows were finalised and adverts for expressions of interest from units went out at the end of 2023 with the aim of selecting units and appointing trainees in 2024.

Colorectal Focus

This is an educational session within the ACPGBI Annual Meeting which provides an update on core topics for members. The session was well attended at the 2023 meeting. The rolling programme will continue for the 2024 meeting.

ACPGBI and Duke’s Club Trainer of the Year

The Trainer of the Year Award recognises excellence in training and is awarded on a yearly basis after a careful selection process involving the Education and Training committee who consider nominations.

The winner of the ACPGBI and Dukes’ Club Trainer of the Year 2023 was Jim Khan.

THE ASSOCIATION OF COLOPROCTOLOGY OF GREAT BRITAIN AND IRELAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

ACPGBI Trainee Coloproctologist of the Year

This award is designed to identify and highlight colorectal trainees nationally who have been outstanding throughout their training and have shown excellence in the areas of research and academia, leadership and education and training. This initiative provides a platform to recognise and encourage talent amongst colorectal trainees.

The ACPGBI 2023 Trainee Coloproctologist of the Year was awarded jointly to Jennifer Law and Mohammed Rabie. The ACPGBI funded the winners to enrol in the Royal College of Surgeons of Edinburgh's Future Leaders' Programme.

Medical Student Membership

The medical student committee had a successful year. The ACPGBI funded a number of free places at the annual meeting, including travel bursaries. The Committee held an essay writing competition with a prize supported by the ACPGBI. They held an event for students in Nottingham with the opportunity for surgical skills training and career guidance. The committee were successful in an application to the Royal College of Surgeons of England for a Grassroots in Surgery award in order to support delivering workshops to widen participation in surgery.

Plans for 2024 include an elective prize funded by ACPGBI.

Optimising Rectal Cancer Outcomes (OReCO) Programme

The ACPGBI began a collaboration with the Pelican Cancer Foundation to support the delivery of the OReCO Programme – a national colorectal MDT workshop for colorectal MDTs in GB and Ireland. The programme was planned to commence in early 2024 and run until the end of 2026.

International work

The ACPGBI appointed a new International Representative in 2023. The Education and Training committee has worked to support international initiatives:

- Invited to speak at the meeting of the Nigerian Society for Colorectal Disorders, sharing access to the Fundamentals of Coloproctology and Advanced Coloproctology Courses.
- Delivered a virtual workshop on stoma care in association with the Nigerian Society for Colorectal Disorders
- A team of doctors, including ACPGBI surgeons, travelled to Ukraine to deliver two laparoscopic courses – one basic laparoscopic skills course and one advanced laparoscopic course. There was also a Women in Surgery networking event. The courses received great feedback and Ukrainian media attention with a visit from the Ukrainian health minister. A prize was awarded to allow a Ukrainian surgeon to attend the ACPGBI annual meeting in 2024.

Further initiatives for 2024 include developing a travelling fellow award for those from LMICs to apply to travel to the UK to attend 2 different centres and also to attend the annual meeting.

Other work

The Education and Training Committee continues to support educational activity including collaborations with other organisations. There is an ACPGBI symposium within both the ASGBI and BSG annual meetings.

We review applications and award Continuing Professional Development (CPD) points for educational events.

We have a dedicated ACPGBI Education and Training account on Twitter with over 1.5K followers.

We continue to work with industry partners to help support education and training for our members.

Plans for 2024 include further developing social media educational resources and engagement and exploring further collaborations.

THE ASSOCIATION OF COLOPROCTOLOGY OF GREAT BRITAIN AND IRELAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

MULTIDISCIPLINARY CLINICAL COMMITTEE (MCC)

Role of Committee

- The role of the MCC has historically been to provide leadership for clinical aspects of Coloproctology for the ACPGBI
- The MCC responds to requests from external organisations for information and collaboration. The MCC Chair provides guidance and support for the Chairs of the 10 Subcommittees (See below).
- Whereas previously the MCC Chair had a very broad overview and responsibility for all different aspects of clinical coloproctology, the remit of the Chair evolved during 2023 to be a more supportive, leadership role for each of the subcommittee Chairs. There is a plan to have a deputy MCC Chair from 2024.

Subcommittees:

The Subcommittees have undertaken an enormous amount of activity over the last year, promoting Clinical Guidance and Education for the ACPGBI Membership.

1) Colonoscopy:

During 2023:

- Continued growth of association of ACPGBI with other key stakeholders with respect to changes in colonoscopy.
- Chair sits on BSGE committee; has represented ACP on National Endoscopy Workforce survey. Best response rate ever, with results showing significant workforce >55, with 30% retirement within 5 years. Will be presented at ACP Cardiff with suggestions for developments; ensure workforce lead BSG identifies suggested development opportunities across whole spectrum of clinical endoscopists (AHP, surgeons and physicians). In reality, colonoscopy in colorectal surgeons is a significant development opportunity for ACP members. The skill set of colorectal surgeons fit well with the growing demand for endotherapeutic options for management of complex colorectal polyps.
- Participation in review of recommended activity per endoscopy list, aiming to maintain excellence without compromising capacity too much. Working with BSGE/ACP to optimise biopsies in colorectal conditions.
- Joined up approach to Academies, with enormous development training opportunities for upskilling consultant workforce with 2-day centre-led training colonoscopy trainers and upskilling courses for colonoscopists; plus immersion courses significantly increasing for trainees; increasing earlier access to courses and dedicated training lists, with greater opportunity for surgical registrar trainees.
- Linkage between offering of fellowships signposting trainees between BSG website and ACP website; application for trainee fellowships put through BSGE with wording altered to recognise that jobs are not specific to physicians, and surgeons can apply.
- 1st ever Endovillage at National ACP Manchester, offering simulated endoscopic training opportunity for trainees and consultants; plus 2 hour ESD advanced training session for senior endoscopists. Excellent feedback from participants.
- Well received session at ACP Manchester 2023 on management of Early Rectal Cancer, including excellent input from local Christies Oncologist and Radiologist; plus MDT from national experts.
- National Endoscopy Database (NED) rolling out nationally from pilot to standard use. Colonoscopy committee meeting with NED to address concerns about data security, accuracy and individual support access.
- Post Colonoscopy Colorectal Cancer Audit will present 2nd year data at ACP Cardiff 2024, supporting how to reduce missing CRC, the patients and areas greatest at risk. Presented at regional academies.

Research:

- Joint Paper on KPIs in Colonoscopy (BSG/ACP) Planned completion Oct 2024

THE ASSOCIATION OF COLOPROCTOLOGY OF GREAT BRITAIN AND IRELAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

- Webinar 6/11/23 Non-polyp pathology and management of colonic stricture with stent, excellent attendance and feedback. Second Webinar on Sigmoid volvulus and PEC planned

Development

- Continue the development of ACPGBI presence and involvement nationally in all significant colonoscopy developments
- Continue to support JAG/Academy development of endoscopy upskilling and training. Watch what will happen with funding that stops nationally with Academies and PCCRC this year.

2) *Inflammatory Bowel Disease: (IBD)*

To provide leadership in the multidisciplinary care of patients with Inflammatory Bowel Disease

Goals set out for the year

1) Education:

- Deliver an annual IBD educational meeting
- Enhance training within subspecialist IBD surgery
- IBD fellowships
- IBD training days (Dukes)
- Sessions at annual meeting and at ACC

2) Research:

- Help deliver any nationally funded NIHR portfolio trials in IBD surgery
- Help disseminate and deliver the perianal Crohn's HTA commissioned project once funded
- Deliver an IBD Cohort study with patient-level outcomes
- Enhance research interface with gastroenterology colleagues

3) Awareness / subspecialty importance:

- Roll out and administer pouch accreditation programme
- Disseminate outcomes from NCEPOD study on abdominal Crohn's surgery and build upon opportunities which will emerge on the back of this
- Establish and utilise sub-specialty IBD Surgery networks on a regional then national level

Activity during the year

- The annual IBD educational meeting (2023) was delivered: 'IBD Midlands' in Birmingham on 20th November 2023. Good attendance (n = 104) and excellent feedback.
- Next Annual IBD educational meeting (2024) will be held as a joint meeting with RSM in London on Friday 13th September 2024. Programme currently under final stages of development.
- Joint Emergency Surgery-IBD session at Annual Conference in Newport 2024 is now finalised.

THE ASSOCIATION OF COLOPROCTOLOGY OF GREAT BRITAIN AND IRELAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

- We have provided ongoing support for the 2 HTA-funded trials in ileo-colic Crohn's disease (MEERKAT and OCEAN) (2023-2026)
- Members are helping with the perianal Crohn's HTA commissioned project when awarded (2024 onwards)
- We have enhanced our research and education interface with BSG – and have excellent and active gastroenterologist committee members in Dr Rachel Cooney
- We are still developing and IBD Cohort Study with patient-level outcomes called PROMISE-IBD meetings with patients complete and outcomes selected; protocol and CRFs nearly ready for ethics
- We helped disseminate outcomes and promote interaction with recommendations contained within NCEPOD report on abdominal Crohn's surgery
- Pouch Unit accreditation – first and second stages completed; now moving into annual progress review stage which goes live Q3 2024
- New Getting it Right First Time (GIRFT) IBD workstream – new relationship via Mark Cheetham which we are involved in

Plans for the future

- *A new sub-committee chair will take over in July 2024*
- *We will continue run an annual IBD educational meeting – in fact the next one is already in hand – as a joint meeting between RSM Coloproctology Section and ACPGBI IBD sub-committee at RSM London on 13th September 2024*
- *Pouch Accreditation will continue to roll-out, with a regular annual review of accredited centres being next*
- *More and more IBD-specific surgeons are being appointed across the country. Creating a national network of such surgeons will likely be a sensible next step in the coming year or two*

3) Emergency General Surgery:

Activity during 2023:

- Development of KPI's for Emergency Colorectal Surgery
- EGS Session at ACPGBI Annual Meeting, Manchester 2023
- Collaboration with RCS and Specialty Associations regarding training in EGS Surgery and future recognition of EGS as a subspecialty

4) Advanced Colorectal Malignancy):

Activity During 2023:

- Virtual Travelling Fellowship commenced
- Implementation of National Complex Cancer MDT
- Input into Specialist Service Commissioning (UKPEN)
- Plenary session ACPGBI Annual Meeting 2023

5) Peritoneal Disease:

Activity During 2023:

- Regular UK Peritoneal meetings
- Curriculum development with Dukes club
- CRS and HIPEC outcome papers from National registry database completed.
- Ongoing liaison with commissioning process for CPM in England (Dundee, Dublin, support new unit in Cardiff)

THE ASSOCIATION OF COLOPROCTOLOGY OF GREAT BRITAIN AND IRELAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

6) **Abdominal Wall:**

Role of Committee

To educate and inform members of the Association about best practice in abdominal wall surgery and management, including but not limited to open abdomen, hernia, hernia prevention and stoma creation

Goals set out for the year

- *Publications on parastomal hernia descriptors and closure of the midline laparotomy wound best practice.*
- *Lobbying the intercollegiate Basic Surgical Skills committee on education for laparotomy closure and hernia prevention.*
- *Rolling out the International Open Abdomen Audit to Ireland, Europe and Australia.*

Activity during the year

- *National Open Abdomen Audit (NOAA)-opened to recruitment in Sept 2023. Has 280 cases recorded from 80+ sites-aim for >600 making it the largest UK audit of OA. Due to close in 2025*
- *International Open Abdomen Audit (iNOAA)-Launched in Europe at ESCP Sept 2023. 20 sites registered. Now expanding into Republic of Ireland. Awaiting Australia and New Zealand after signing off by General Surgeons of Australia*
- *CLAMSS-closure of midline laparotomy wound survey-Awaiting submission to Colorectal Disease.*
- *Parastomal hernia descriptor set-submitted for publication*
- *Parastomal hernia management Delphi-awaiting write up*
- *Basic surgical skills course changes-awaiting intercollegiate committee to get back to us (slow going)*
- *Principles of Abdominal Wall Surgery (PAWS)-course for early years trainees on closure of abdomen, management of open abdomen, simple hernia surgery and creation of stoma. Currently on hold.*
- *Standardisation of training courses with British Hernia Society-ongoing registration and badging of courses*

Plans for the future

- Complete national and international audits
- Promote more education on parastomal hernia including session at 2025 ACPGBI AGM
- Parastomal hernia public and surgeon engagement event (2025)

7) **Proctology:**

Activity During 2023:

- Delivery of Proctology Training Events (Combined On-line and Deanery Based Practical)
- Plenary Session ACPGBI Annual Meeting 2023

8) Robotic Surgery:

Activity During 2023:

- Funding confirmed for ACPGBI-badged Fellowships, to be commenced in 2024
- 4 Robotic Surgery Webinars
- ACPGBI Robotic Surgery Clinical Advisory Group established to provide Executive input and leadership
- UK membership survey of current use of Robotic Colorectal Surgery and Training

9) Intestinal Failure:

Activity During 2023:

- Development of standardised outcomes measures for IF surgery
- Development of proposal for IF Training Fellowships
- Plenary Session at ACPGBI Annual Meeting 2023 – Acute Severe Intestinal Failure for the Colorectal Surgeon – How to Get out of Trouble

10) Clinical Governance

- Due to no activity in preceding years, the Clinical Governance committee was disbanded.

RESEARCH & AUDIT COMMITTEE

Research Strategy

The Research & Audit Committee has an established long-term strategy to i) support members in conducting research and ii) identify, develop and help fund clinical research questions that are suitable ACPGBI-backed projects. These are typically important but difficult to answer questions that benefit from a national approach, either as large prospective audits or controlled studies. We have agreement from the ACPGBI Executive, BRUK and both the Birmingham and Sheffield Clinical Trials Units for support in achieving these aims. The Research MDT and the Joint Research/EYCN initiative are designed to facilitate these aims.

Research MDT

The Research MDT, first run at the AGM in Harrogate 2021, is a popular initiative for the membership. The Committee and invited guests provide an expert panel that includes clinician, scientist, trialist/statistician, and patient representation. Study ideas are submitted and chosen for presentation to the expert panel to provide ideas, contacts, feedback, and connections. Ten studies have been presented over five Research MDTs, with three of these chosen for further development as official ACPGBI studies. These are:

1. **RESOLVE:** A prospective study evaluating the management of sigmoid volvulus - *funding secured for PPI event, study funding application due.*
2. **NOAA:** A national prospective audit of the management of the open abdomen – *funded by CRUK, currently recruiting.*
3. **ISAR1:** A randomised controlled trial of surveillance vs colectomy for R1 polyp cancers – *receiving ACPGBI support with design, infrastructure support and funding application.*

ACPGBI Joint Research/EYCN Event

This new initiative was developed as a result of time pressures on the Research Plenary at the AGMs and ongoing requests from members for support in research endeavours, particularly for the 'hobbyist' NHS surgeon with a research interest but little or no official time to conduct it. The one-day programme included talks on study design, how to publish, finding a supervisor/research fellow, finding time to conduct efficient research, and managing time pressures/stressors. The feedback from attendees was universally positive and plans are in place to run it again next year. It was funded by securing industry support.

THE ASSOCIATION OF COLOPROCTOLOGY OF GREAT BRITAIN AND IRELAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

AGM Manchester 2023

The Research Plenary in Manchester featured results of breaking trials, updates on existing trials, updates from the Research MDT and an update on the ACP/BRUK Research App. Existing trials needing a further recruitment drive were also highlighted.

AGM Celtic Manor 2024

The Research Plenary for the 2024 AGM will feature highly anticipated breaking results from the INTACT (fluorescence-based evaluation of anastomoses) and ALLEGRO (IV lidocaine infusion) NIHR randomised controlled trials, trial updates from ongoing studies and a presentation of the best proposal from the most recent Research MDT.

ACPGBI Representation

The Chair of the Committee currently provides in-person ACPGBI representation at the following:

- ACPGBI Executive & Council Meetings
- BRUK Trustee Meetings
- BRUK Scientific Advisory Committee Meetings
- BRUK Grant Committee Meetings
- BASO abstract marking & Scientific Meeting
- RCS Cancer Services Committee
- NBOCAP Meetings
- SARS abstract marking & Scientific Meeting

Bowel Research UK

As a trustee of BRUK, the Chair has worked to strengthen and maintain the relationship between the charity and the Association. The BRUK CEO and/or Chair have agreed to attend an ACPGBI exec meeting twice per year to update them and BRUK are committed to distributing at least half of their grant funding to projects with an ACPGBI member as a PI. A Memorandum of Understanding between the two charities is currently being drafted to protect this relationship in the future.

EXTERNAL AFFAIRS COMMITTEE

Role of Committee

The External Affairs Committee works to keep members updated, promote ACPGBI's profile and external facing image. This includes developing relationships with other organizations, managing the website and digital presence, and overseeing communication strategies. We collaborate closely with other committees, the executive and disseminate the activity of the ACPGBI with our members, wider surgical and healthcare community and the public.

Goals set out for the year

- Enhance ACPGBI's online presence through website improvements and a revamped communication strategy.
- Integrate Dukes' Club website and functionalities into the ACPGBI platform.
- Develop a digital transformation strategy to improve member engagement and achieve a unified online brand identity.
 - Establish a master calendar for events and courses to improve communication and collaboration across the organization.

THE ASSOCIATION OF COLOPROCTOLOGY OF GREAT BRITAIN AND IRELAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

Activity during the year

• Website Enhancement:

- Identified website shortcomings (incomplete sections, stock photos, missing features).
- Initiated discussions on integrating Dukes' Club website with ACPGBI.
- Explored potential of ACPGBI's committee module for chapter and regional group communication.

• Digital Transformation:

- Defined goals for a unified online presence and improved membership experience.
- Liaised with other committees to develop a comprehensive digital strategy (ongoing).
- Established a working group to create brand guidelines (ongoing).

• Digital Communication:

- Provided recommendations for newsletter improvements, including member segmentation and medical student spotlights (partially implemented by Digital Communication "Newsletter" Group).
- Proposed revamping the news section as a regularly updated blog with integrated content for social media and member emails (ongoing).

Plans for the future

- Finalize the digital transformation strategy in collaboration with other committees.
- Implement brand guidelines for consistent online presentation.
- Continue discussions on Dukes' Club website integration.
- Develop and launch a new ACPGBI blog to enhance communication and member engagement.
- Refine the newsletter strategy based on member feedback and data analysis.
- Explore incorporating sub-committee spotlights within the blog or other communication channels.

EARLY YEARS CONSULTANT NETWORK (EYCN)

Role of committee:

To establish and maintain a mentorship programme for early years consultants
To offer peer support to those consultants within their first 5 years of service

Activity during the year:

1. Webinar series – April 2023
2. Mentor recruitment October 2023
3. ACP conference session- Manchester 2023
4. Welcome packs for new consultants (Ethicon)

EQUALITY, DIVERSITY AND INCLUSION (EDI) COMMITTEE

Role of Committee

EDI for ACPGBI - striving to make colorectal surgery a level playing field for everyone (Mission Statement).
Through the EDI steering group, we aim to increase engagement with the wider colorectal surgical community/allied healthcare professionals and support their professional growth, simultaneously leading to growth of organisation as well. Our key objective is to support and improve equal representation and career/training progression of healthcare professionals in colorectal surgery.

Goals set out for the year

- Speciality and Associate Specialist (SAS) strategy for ACPGBI
- Wider collaboration with other surgical societies
- Increase awareness and bring to light EDI issues relevant to surgery through webinars

THE ASSOCIATION OF COLOPROCTOLOGY OF GREAT BRITAIN AND IRELAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

- Representation and active involvement of EDI steering group at ACPGBI at other relevant fora.

Activity during the year

- SAS strategy formulated and discussed with the wider council – led by the SAS initiative committee
- ACPGBI membership demographic project completed
- Barriers to academic progression in Colorectal Surgery now being undertaken as an international project, in collaboration with European Society of Coloproctology (ESCP)
- SAS session this year is being undertaken in collaboration with The Royal College of Surgeons of England (RCS) and the Academy of the Royal Colleges (AoMRC)
- Continued partnership with Dukes Club, ASGBI and RCS England

Plans for the future

- *The main aim for the next 12 months is to work on developing the EDI section on the ACPGBI website, particularly for the LTFT trainees and SAS workforce.*
- *Complete the academia and demographic project with ESCP and publish in a peer reviewed journal (Data collection is complete – we are at the manuscript writing stage)*
- *Continued collaborative efforts with our surgical societies*
- *At least two webinars this year (topics to be decided by the new EDI committee)*
- *Election to the new EDI committee*

PELVIC FLOOR SOCIETY

- The Pelvic Floor Society (TPFS) was formed in 2012 and is an affiliate of ACPGBI.
- The membership numbers grow year on year, with approximately two thirds consultants, mainly colorectal, but also from gastroenterology, gynaecology, urology, pain specialty and radiology. Allied health professional members (nurses, physiotherapists, and clinical scientists) form the second largest group within the society. All these members have voting rights within our society, creating an inclusive membership. We have approximately 20 non-voting members, made up of trainees, overseas specialists and honorary members.
- The 14th annual conference was held 15-17 November 2023 in Belfast, featured a wide range of topical sessions, and received excellent feedback.
- TPFS continues to have adequate funds to support further educational events and course.
- TPFS provides advice and support externally for mesh-related issues.

THE ASSOCIATION OF COLOPROCTOLOGY OF GREAT BRITAIN AND IRELAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

ASSOCIATION OF COLOPROCTOLOGY NURSES (ACPN)

- The Association of Coloproctology Nurses continues play an active role in the ACPGBI, supporting its members in their daily clinical roles, and promoting research and training through its activities.
- The 2023 Annual General Meeting of the ACPN took place on Tuesday 4 July 2023 at the Annual Meeting of the ACPGBI in Manchester.
- There were ACPN sessions on low anterior resection syndrome and mentoring at the 2023 National meeting.
- The ACPN continues to provide nursing input to the clinical subcommittees.

DUKES' CLUB

Role of Committee

The Dukes' Club is the official training arm of the Association of Coloproctology of Great Britain and Ireland. The society is run by elected colorectal surgery trainees to represent the views of trainees across the UK and Ireland on education and training.

Goals set out for the year

- Develop new, and maintain established simulation courses
- Collaborate with ACPGBI subcommittees, national and international associations
- Support ongoing collaborative research
- Update and survey access to endoscopy training
- Develop the colorectal podcast

Activity during the year

Throughout the year we worked hard to deliver high-quality educational webinars. This year we have also organised webinars which focus on supporting colorectal trainees who are either affected by challenging personal circumstances or have found it difficult to access training opportunities.

We ran webinars on:

- Parents in Surgery
- Endoscopy training academy updates – England and Wales
- Endoscopy training updates- Scotland
- Fundamentals of IBD surgery
- The basics of radiology and surgery for pelvic side wall disease
- How to prevent an abdominal catastrophe
- Robotic pelvic exenteration
- We developed the Dukes' Club robotics assisted surgery series during latter half of 2023. This six part webinar series ran successfully in January 2024 and included national and international speakers. We also collaborated with ESCP on one webinar in the series.

Collaboration with ACPGBI: Fundamentals of Coloproctology- The Theory

We collaborated with the Education and training committee to run the Fundamentals of Coloproctology webinar which included 18 talks on various topics covering experience of colorectal surgery in clinics, theatre and ward rounds.

THE ASSOCIATION OF COLOPROCTOLOGY OF GREAT BRITAIN AND IRELAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

Collaboration with ACPGBI: Fundamentals of intestinal stoma care

We collaborated with the Nigerian society of colorectal disease and ACPGBI to deliver this webinar on intestinal stoma care for health care practitioners

We ran the following courses:

Proctology Roadshow

The Proctology Roadshow is a face-to-face educational day covering the management of anorectal disorders, led by Mr Phil Tozer and supported by the ACPGBI Proctology subcommittee.

The following regions have been covered: Scotland, London, East of England, Yorkshire, and the Midlands. We have courses booked for the future in the Peninsula deanery.

Introduction to Robotics:

- *CMR introduction to Robotics*
- *Hugo introduction to Robotics*

Fundamentals of Coloproctology- Practical

Our regional representatives have been integral to running the practical part of the Fundamentals of Coloproctology course. We have so far organised this course in the following regions: Sheffield, London and Mersey.

Cadaveric Abdominal Wall Reconstruction (AWR) and TME/CME Courses

We ran the AWR and TME/CME cadaveric courses at the Griffin institute at St Mark's Hospital in September 2023.

ACPGBI conference Dukes' Programme

At ACPGBI annual conference we organised the Fellowship village, the Dukes' Club session, and the Dukes' Club lecture. We ran a preconference Introduction to Robotics Course, sponsored by Intuitive and supported by faculty from the ACPGBI.

Dukes' Club Weekend 2023

Our annual conference took place in London in September 2023. The pre-conference courses included Fundamentals of Coloproctology and the Proctology roadshow. We live streamed the conference for the first time using MedAll. We had almost 200 attendees (80 in person) and all talks were highly rated. Our platinum industry sponsor during 2023 has been Ethicon and they generously supported the Dukes' Club weekend in 2023.

Dukes' Colorectal Masterclass for medical students

The Dukes' Club organised its first ever colorectal masterclass for medical students in October 2023.

Dukes' at ASIT 2023

We ran a laparoscopic skills course at The Association of Surgeons in Training (ASIT) national conference in 2023.

EGS and Trauma Symposium 2023

The EGS and trauma symposium was held on 1-3rd December 2023. This event was hosted the Moynihan Academy and involved The Dukes' Club, Roux Group, and ASiT. The event was attended by more than 500 delegates virtually.

THE ASSOCIATION OF COLOPROCTOLOGY OF GREAT BRITAIN AND IRELAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

Plans for the future

We intend to continue to foster new partnerships with industry to fund our educational projects so that members can enjoy educational experiences at no additional cost. We have developed strong partnerships with Ethicon, THD, CMR, SurgEase, Karl-Storz, and Medtronic. We would like to continue to grow our portfolio by focusing on establishing long-term contracts with industry partners.

We are in the process of developing the colorectal podcast and will be releasing recorded talks in due course.

We surveyed trainees on their experience of Endoscopy training. We will be publishing the report shortly.

We intend to build our repository of educational material on Robotics in colorectal surgery.

We are working on developing a 'Fellowships in colorectal surgery' database for trainees to use.

THE JOURNAL- COLORECTAL DISEASE

Colorectal Disease journal continued to perform well in 2023. Colorectal Disease journal is the flagship organ of the association and remains a jewel in its crown.

The current editor of the journal has a strategic plan for the journal with collaboration with the association. The publishing agreement between the ACPGBI and Wiley for Colorectal Disease journal was renewed in December 2022.

The total shared profit for 2023 was £353,180, with a net royalty payable to ACPGBI of £176,590. This royalty was 11% lower than the 2022 figure of £198,762.

The journal is officially recognised by Index Medicus and is listed on Medline. The journal's 2-year Impact Factor stands at 3.4 for 2023, down from 3.917 for 2021.

ACPGBI PATIENT LIAISON GROUP (PLG)

Role of Group

The Patient Liaison Group represents the perspective of the lived experience of patients who have been treated for bowel disease, including cancer, inflammatory bowel diseases and functional bowel disorders. Together with the ACPGBI, the PLG is committed to improving the experience and outcomes of all patients with colorectal disease by pursuing constructive dialogue between clinicians and patients.

The PLG is entirely voluntary and unpaid, meeting monthly via Zoom. Members have considerable lived experience both as patients with colorectal disease and also in patient support groups.

Goals set out for the year

- Attendance at ACPGBI Council meetings
- Membership of ACPGBI committees which set standards of care
- Involvement in the Annual Meeting
- Preparing guidelines and other documents, by invitation to other groups
- Participating in relevant PPI activities
- Begin a recruiting campaign for new PLG members

Activity during the year

ACPGBI 2023

After a successful, but poorly attended PLG session in 2022, PLG made the decision to encourage patient involvement in all sessions at ACPGBI 2023 rather than have a stand-alone session. This could be a speaker, Chair, panel member or video from a patient.

THE ASSOCIATION OF COLOPROCTOLOGY OF GREAT BRITAIN AND IRELAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

We were pleased that ACPGBI 2023 seemed to have much more patient involvement and emphasis in each session than previous conferences and we feel that was due, in part, to the PLG's continued presence within various sub-committees and regular attendance at Council meetings.

We were pleased to be asked to chair various sessions throughout conference and also to see that two patients, not currently members of the PLG, had been asked to speak at sessions. It was noted how well these personal accounts and reflections were appreciated by delegates and so the importance of patient involvement was underlined.

Recruitment of new faces to PLG

We have been acutely aware that the make-up of the PLG has not changed and a couple of members have demitted from the group to concentrate on new ventures. Towards the end of 2023 we set in train a social media campaign inviting representatives to join us. It is important that we continue to increase our diversity of lived experience and background so that as large a cross-section of patients as possible can be represented within ACPGBI. We also need to increase our numbers so that we can spread the load of representation both on sub-committees and representation at conference and in PPI. We hope to be able to report soon that new members have joined us.

The following are a list of activities in 2023 by members, either directly or non-directly related to PLG, but we try and fly the flag wherever we can. Members have often been drawn to the PLG through these activities or may be invited to participate via the PLG so there are not clear boundaries

- Acute Presentation of Colorectal cancer - an international snapshot (APOLLO) study. Patient representative
- Integrated Technologies for Improved Polyp Surveillance (INCISE). PPI representative
- UK Cohort study to Investigate the prevention of Parastomal Hernia (CIPHER). Study Steering Committee
- Reduction Of Surgical Site Infection using a Novel Intervention (ROSSINI 2). Trial Steering Committee
- An international multicentre randomised controlled trial to assess the effect of Appendectomy on the Clinical Course of Ulcerative colitis (AUCCURE 2). Trial Steering Committee
- A multicentre, randomised controlled trial of Laparoscopic versus Open Colorectal Surgery in the Acute Setting (LaCeS2). Trial Management Committee
- Development of a Patient Reported Outcome Measure for Gastrointestinal Recovery (PRO-digi). Steering Group
- East midland cancer alliance (ECAG) for colorectal cancer
- The National Gastro-Intestinal Cancer Audit Programme (GICAP). Board member
- National Bowel Cancer Audit (NBOCA). Clinical Advisory Group Members and Chair of their Patient and Carer Panel
- Emergency General Surgery webinar panel member.
- Reviewing/updating patient leaflets - Bowel Cancer UK
- Leading local stoma support group
- Leading local bowel cancer support group
- Bowel cancer awareness talks
- Promotion of PPI in other settings
- Building of social media presence
- Requests for nominations for various research groups etc outside of ACPGBI

Plans for the future

- Representing the interests of patients at all levels update work of the ACPGBI
- Continue to facilitate patient representation across the range of ACPGBI committees
- Build on relationships with ACPGBI members and relevant outside organisations to Encourage collaboration
- Leading the patient and carer activities of the National Bowel Cancer Audit (NBOCA).

THE ASSOCIATION OF COLOPROCTOLOGY OF GREAT BRITAIN AND IRELAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

FINANCIAL REVIEW

Financial results 1st January to 31st December 2023

The income to ACPGBI was primarily from direct membership subscriptions and from the Annual General Meeting. Additionally, ACPGBI received a small amount of interest on deposited reserves. Additional income was derived from the Pelvic Floor Society and the Dukes' Club. ACPGBI also received revenue from a profit share arrangement with Wiley, the publisher of the journal Colorectal Disease. The Trustees are confident that all tax liabilities have been recognised and administered.

Expenditure relates to the running costs of the Association, the expenses of running the Annual Meeting and the cost of providing Colorectal Disease to Ordinary Surgical Members and wages and salaries.

Total income from all sources for the period ending 31st December 2023 was £1,358,634. The total expenditure in the period ending 31st December 2023 was £1,027,550. Our investments made a net gain of £ 4,574. The net income in the period ending 31st December 2023 was £335,685. The total funds on 31st December 2023 in all accounts held by the Association were £1,904,506.

Cash book management using Xero on online platform for seamless and integrated cash flow accounting started in January 2023. Prior to this, records were maintained on MS Excel sheets.

The annual ACPGBI strategy meeting was held 02 and 03 November 2023. The financial strategy for the next financial year was discussed and debated. Plans were made for distribution of funds to support the educational and research priorities of the Association.

Risk analysis

ACPGBI recognises the financial risks inherent with the funding of the Annual Meeting. The Annual Meeting's financial success depends on the number of delegate registrations, exhibition income and sponsorship, which may vary from year to year.

Currently, the estimated funds required for hosting an Annual Meeting are in the region of £450,000. For this reason, the ACPGBI retains funds of over £450,000 to cover the costs of an Annual Meeting, which may fail due to factors outside the Association's control. Although ACPGBI takes out routine insurance in this respect, including anti-terrorism cover, this would not protect against the general financial reserves and running costs of ACPGBI. In the post-pandemic environment, no insurance policy will cover the loss of capital or revenue from a cancellation or disruption due to a pandemic. The incorporation of ACPGBI has removed the personal financial risk born by the Trustees.

The adoption of virtual meeting platforms enabled the Association to run educational events in the pandemic environment, albeit at a considerable additional expense. In 2023, as in 2022, the association decided to keep the advanced coloproctology course (ACC) as a virtual event and the annual meeting as a face-to-face event. The registrations in all events were appreciable and substantial and were worth all the extra effort to organise these events.

We have noticed a reduced appetite for sponsoring online virtual events by the industry. The changes in the post-pandemic landscape that affect meetings and events will be closely monitored, and appropriate measures will be adopted to mitigate the loss of revenue from such matters.

In the latter half of 2022, inflation gradually increased and this started affecting the costs of running events moving into 2023.

Whilst building up the capital reserve, the investment policy of ACPGBI remains to maintain the current accounts at zero at the end of each working day with automatic transfer of any reserves through the business reserve account for the two main accounts, namely the general account and the Annual Meeting account. The policy prior to 2023 has been to keep the Association's resources in risk-free accounts, rather than invest in other ways, which might bring a higher rate of return, but would carry a risk which could result in a loss of capital and jeopardise both the charity's funds and the Trustees. However, due to inflationary pressures, a decision was made to explore investment options to mitigate losses, and during 2023 the association made its first investment (outlined below).

**THE ASSOCIATION OF COLOPROCTOLOGY OF
GREAT BRITAIN AND IRELAND**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

ACPGBI is incorporated as a charity, and appropriate funds can be disbursed without personal financial risk to its Trustees.

Investment Policy

It was evident that over the years, the Association has accumulated surplus cash balances in the two accounts totalling about 800-1000K. The current nominal interest rate earned by the two accounts is 0.01%, which is well below prevailing inflation rates. The rising inflation in the latter half of 2022 exaggerated this depreciation and loss of value in such accounts.

The net loss over successive years perpetrated a substantial loss of value for the accumulated capital. This net loss was deemed a substandard and unacceptable value to the members' subscriptions and did not stand in good stead for the Association's long-term worth. Depreciation of the reserve cash reduces the capacity of the Association to weather the losses in challenging times such as those imposed by unexpected global occurrences such as the Covid-19 pandemic.

The Honorary Treasurer proposed a framework to mitigate the depreciation of the Association's surplus cash reserves. Initial enquiries led to a series of deliberations which revealed how similar professional associations manage their excess funds. The case for safe investment of surplus funds was discussed in the ACPGBI executive meeting on 20/09/2021. With the concurrence of the Executive and the Trustees, an effort to explore safe investment was undertaken by a team of Trustees. A series of virtual meetings with potential stakeholders were conducted.

Ten financial organisations were contacted with request for proposals (RFP). Six of the ten responded, of which four were shortlisted based on stringent criteria for more detailed discussions. A dedicated virtual presentation meeting with them was attended by key trustees and executives on 5th July 2022. Further deliberations based on company profile, charitable and overall assets under management, environmental and social governance, risk management, access to funds at short notice and assurance on capital preservation were some of the categories analysed for each of the providers. The final choice of Ruffer was ratified in December 2022. The ACPGBI's investment policy statement (IPS) was drafted in December 2022 and debated elaborately with the stakeholder and the ACPGBI panel before it was finalised in early 2023.

Following agreement at Executive, Council and by the Trustees, a first investment of £500,000 was made into an investment fund with Ruffer in August 2023. There is an intention to continue to add to this fund annually, where funds held by the ACPGBI, permit in order that reserves for the Association do not lose value relative to inflation, whilst recognising the charitable aims of the Association and its role in supporting research, education, training, and its other strategic roles.

THE ASSOCIATION OF COLOPROCTOLOGY OF GREAT BRITAIN AND IRELAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

Future Financial Strategy

The plans, priorities and actions for the next 12 months are outlined below under principal strategic themes.

Operations

- Balance income and outgoings within the principal business account
- Fund future initiatives based on the annual strategy plan using profits from the Annual Meeting and the agreed capital allocation
- Maintain cost centres for identified entities (ACC, EYCN, EDI) to make them self Sufficient
- Ensure profitability and sustainability of our organisation's events

Revenue stream

- Retain current membership base
- Attract new members through reduced subscription rates for the first year
- Offer membership benefits, offers and discounts with industry partnership
- Make it expensive for non-members to attend the Annual Meeting. It will be cheaper to become a member of ACPGBI

Investments

- Continue to transfer funds into the investment portfolio based around the investment strategy to protect cash reserve from inflationary loss

Funding fellowships

- Continue to fund two Dukes' Club travelling fellowships
- Continue to fund the South African Fellow together with the American, Australasian and European Fellows (there is a reciprocal arrangement with the Americans and Australasians)
- Partner with industry to fund new robotic fellowships

Regional activity and initiatives

- Continue limited (max £1,000 per year) funding to facilitate Chapters to run meetings during the year

Annual Meeting

- Continue to provide 50 free places at the Annual Meeting to nurse members
- Continue to allow medical students free registration for the Annual Meeting and reimburse their travelling expenses if they are presenting at the conference, but not their accommodation costs

Industry partnership

- Meet key players to discuss and plan collaboration details

Colorectal disease

- Colorectal Disease strategy and financial planning meeting with Wiley

Staff

- Provide annual appraisal and salary scale review for our staff
- Explore restructuring staff activities and job configuration to support our organisation's functioning to improve outcomes, satisfaction and cost-effectiveness

**THE ASSOCIATION OF COLOPROCTOLOGY OF
GREAT BRITAIN AND IRELAND**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

TRUSTEES' RESPONSIBILITIES

The Board of Trustees were set up to add oversight to the governance of ACPGBI, separate from the Executive.

The Trustees (who are also directors of The Association of Coloproctology of Great Britain and Ireland for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give an accurate and fair view of the charitable company's state of affairs and the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that The charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps to prevent and detect fraud and other irregularities.

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The Trustees have taken all steps they ought to have taken to make themselves aware of any relevant audit information and establish that the auditor is aware of that information.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act relating to small companies.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, and signed on the board's behalf.

Approved by the Trustees and signed on their behalf by



David McArthur
Honorary Treasurer
Association of Coloproctology of Great Britain and Ireland

Dated 4/Feb /2025

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF THE ASSOCIATION OF COLOPROCTOLOGY OF GREAT BRITAIN AND IRELAND

Opinion

We have audited the financial statements of The Association of Coloproctology of Great Britain and Ireland (the 'charity') for the year ended 31 December 2023 which comprise the Statement of financial activities, the balance sheet, the cash flow statement and notes to the financial statements, including significant accounting policies. 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 financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

Our responsibilities and the responsibilities of the 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 other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements 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.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report of the Trustees for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purpose of company law, is consistent with the financial requirements and
- the directors' report included within the trustees report has been prepared in accordance with applicable legal requirements

**REPORT OF THE INDEPENDENT AUDITORS (CONTINUED)
TO THE MEMBERS OF THE ASSOCIATION OF COLOPROCTOLOGY OF
GREAT BRITAIN AND IRELAND**

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purposes of company law are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the 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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statement

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

**REPORT OF THE INDEPENDENT AUDITORS (CONTINUED)
TO THE TRUSTEES OF THE ASSOCIATION OF COLOPROCTOLOGY OF
GREAT BRITAIN AND IRELAND**

Identification and assessment of irregularities including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- Obtaining an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a direct effect on the financial statements and operations;
- Obtaining an understanding of the charity's policies and procedures on fraud risks, including knowledge of any actual, suspected or alleged fraud; and
- Discussing among the engagement team how and where fraud might occur in the financial statements and any potential indicators of fraud through our knowledge and understanding of the charity and our sector-specific experience.

As a result of these procedures, we considered the opportunities and incentives that may exist within the charity for fraud. We are also required to perform specific procedures to respond to the risk of management override. As a result of performing the above, we identified the following areas as those most likely to have an impact on the financial statements: employment law, and compliance with the UK Companies Act and Charities Act.

In addition to the above, our procedures to respond to risks identified included the following:

- Making enquiries of management, about any known or suspected instances of non-compliance with laws and regulations and fraud;
- Reviewing minutes of meetings of the board and senior management;
- Reading correspondence with regulators;
- Challenging assumptions and judgements made by management in their significant accounting estimates; and
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.


Due to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non-compliance is from the events and transactions reflected in the financial statements, the less likely the auditor is to become aware of it or to recognise the non-compliance.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [https:// www.frc.org.uk/auditorsresponsibilities](https://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

REPORT OF THE INDEPENDENT AUDITORS (CONTINUED)
TO THE TRUSTEES OF THE ASSOCIATION OF COLOPROCTOLOGY OF
GREAT BRITAIN AND IRELAND

Use of our report

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



Jordan Abbott BSc ACA (Senior Statutory Auditor)
for and on behalf of Sumer Audit

10/02/2025
.....

Chartered Accountants
Statutory Auditor

Piper House
4 Dukes Court
Bognor Road
Chichester
PO19 8FX

Sumer Audit is a trading name of Sumer Auditco Limited

**THE ASSOCIATION OF COLOPROCTOLOGY OF
GREAT BRITAIN AND IRELAND**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds as restated £
INCOME AND ENDOWMENTS FROM					
Charitable activities	6				
Education		186,435	-	186,435	218,082
Annual General Meeting		717,221	-	717,221	481,037
Publication Income		176,590	-	176,590	198,762
Other trading activities	4	276,250	-	276,250	298,145
Investment income	5	2,138	-	2,138	-
Total		1,358,634	-	1,358,634	1,196,026
EXPENDITURE ON					
Charitable activities	7				
Education		155,148	-	155,148	135,808
Provision of Publications		55,237	-	55,237	62,748
Governance Costs		207,761	-	207,761	223,496
Annual General Meeting		609,404	-	609,404	596,344
Total		1,027,550	-	1,027,550	1,018,396
Net gains on investments		4,574	-	4,574	-
NET INCOME		335,658	-	335,658	177,630
RECONCILIATION OF FUNDS					
Total funds brought forward					
As previously reported		1,544,861	8,532	1,553,393	1,391,218
Prior year adjustment	13	15,455	-	15,455	-
As restated		1,560,316	8,532	1,568,848	1,391,218
TOTAL FUNDS CARRIED FORWARD		1,895,974	8,532	1,904,506	1,568,848

**THE ASSOCIATION OF COLOPROCTOLOGY OF
GREAT BRITAIN AND IRELAND**

**BALANCE SHEET
31 DECEMBER 2023**

		2023	<i>2022 as restated</i>
	Notes	£	£
FIXED ASSETS			
Intangible assets	14	53,159	49,158
Tangible assets	15	1,289	1,378
Investments	16	506,712	-
		561,160	50,536
CURRENT ASSETS			
Stocks	17	17,113	-
Debtors: amounts falling due within one year	18	381,332	460,825
Cash at bank		1,014,552	1,161,173
		1,412,997	1,621,998
CREDITORS			
Amounts falling due within one year	19	(69,651)	(103,686)
NET CURRENT ASSETS		1,343,346	1,518,312
TOTAL ASSETS LESS CURRENT LIABILITIES		1,904,506	1,568,848
NET ASSETS		1,904,506	1,568,848
FUNDS	20		
Unrestricted funds		1,895,974	1,560,316
Restricted funds		8,532	8,532
TOTAL FUNDS		1,904,506	1,568,848

The trustees acknowledge their responsibilities for

- Ensuring that the charitable company keeps accounting records that comply with sections 386 and 387 of the Companies Act 2006 and
- Preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company

04/02/2025

..... and were signed on its behalf by:



.....David McArthur - Trustee

**THE ASSOCIATION OF COLOPROCTOLOGY OF
GREAT BRITAIN AND IRELAND**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2023**

		2023	<i>2022 as restated</i>
	Notes	£	£
Cash flows from operating activities			
Cash generated from operations	1	379,873	199,256
		<hr/>	<hr/>
Net cash provided by/(used in) operating activities		379,873	199,256
		<hr/>	<hr/>
Cash flows from investing activities			
Purchase of intangible fixed assets		(21,920)	7,891
Purchase of fixed asset investments		(502,138)	-
Increase in investment		(4,574)	-
Interest received		354	-
Dividends received		1,784	-
		<hr/>	<hr/>
Net cash used in investing activities		(526,494)	7,891
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		(146,621)	191,365
Cash and cash equivalents at the beginning of the reporting period		1,161,173	969,808
		<hr/>	<hr/>
Cash and cash equivalents at the end of the reporting period		1,014,552	1,161,173
		<hr/>	<hr/>

**THE ASSOCIATION OF COLOPROCTOLOGY OF
GREAT BRITAIN AND IRELAND**

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023	<i>2022 as restated</i>
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	335,658	177,630
Adjustments for:		
Depreciation charges	18,008	13,650
Interest received	(354)	-
Dividends received	(1,784)	-
(Increase)/decrease in stocks	(17,113)	479
Decrease/(increase) in debtors	79,493	44,601
(Decrease)/increase in creditors	(34,035)	(37,104)
Net cash provided by/(used in) operations	<u>379,873</u>	<u>199,256</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/23 £	Cash flow £	At 31/12/23 £
Net cash			
Cash at bank	<u>1,161,173</u>	<u>(146,621)</u>	<u>1,014,552</u>
	<u>1,161,173</u>	<u>(146,621)</u>	<u>1,014,552</u>
Total	<u>1,161,173</u>	<u>(146,621)</u>	<u>1,014,552</u>

3. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Expenditure is allocated to the relevant activity categories on a basis that is consistent with the use of that resource.

- Costs of generating funds includes all cost relating to activities where the primary aim is to raise funds.
- Charitable activities includes all costs relating to activities where the primary aim is part of the objects of the Charity
- Governance costs includes audit fees, travel and meeting costs and legal and professional costs.

Intangible assets

All intangible assets are initially recorded at cost.

Amortisation is calculated so as to write off the cost of an asset, less its estimate residual value over the useful economic life of the asset as follows:

Software and website development costs -33% straight line

Tangible fixed assets

All fixed assets are initially recorded at cost.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Computer equipment - 25% reducing balance
Office equipment - 15% reducing balance
Exhibition stand - 15% reducing balance
Leasehold improvements - 15% reducing balance
Chain of Office & Medal Dies - 20% straight line

**THE ASSOCIATION OF COLOPROCTOLOGY OF
GREAT BRITAIN AND IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

3. ACCOUNTING POLICIES - continued

Investments

Investments are included at market value at the balance sheet date. Realised and unrealised gains or losses on investments are shown separately on the face of the statement of financial activities.

Investment income is recognised on a receivable basis.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable parent company participates in the Superannuation Arrangements of the University of London, which is a defined benefit scheme. The scheme is contracted out of the State Earnings-Related Pension scheme. The scheme is valued formally every three years by professionally qualified and independent actuaries. Reviews of the scheme's positions are carried out in between valuations. The expected costs to the Company of providing pensions is charged to the accounts so as to spread the cost over the service lives of employees involved in such a way that the pension cost equals the annualised long-term cash outlay to the scheme.

4. OTHER TRADING ACTIVITIES

	2023	<i>2022 as restated</i>
	£	£
Subscriptions	262,508	295,825
Interest Receivable	<u>13,742</u>	<u>2,320</u>
	<u>276,250</u>	<u>298,145</u>

5. INVESTMENT INCOME

	2023	<i>2022</i>
	£	£
Other fixed asset invest - FII	1,784	-
Interest receivable - trading	<u>354</u>	<u>-</u>
	<u>2,138</u>	<u>-</u>

**THE ASSOCIATION OF COLOPROCTOLOGY OF
GREAT BRITAIN AND IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

6. INCOME FROM CHARITABLE ACTIVITIES

		2023	<i>2022 as restated</i>
	Activity	£	£
Pelvic Floor Society	Education	70,309	71,851
Coloproctology motorway course	Education	36,184	89,592
Dukes' Club	Education	52,142	38,898
Other meetings	Education	27,800	17,741
Annual General & other Meetings	Annual General Meeting	717,221	481,037
Publication income	Publication Income	176,590	198,762
		<u>1,080,246</u>	<u>897,881</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Education	155,148	-	155,148
Provision of Publications	55,237	-	55,237
Governance Costs	-	207,761	207,761
Annual General Meeting	609,404	-	609,404
	<u>819,789</u>	<u>207,761</u>	<u>1,027,550</u>

8. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Governance Costs	<u>48</u>	<u>207,713</u>	<u>207,761</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	<i>2022</i>
	£	£
Auditors' remuneration	6,500	15,331
Depreciation - owned assets	89	115
Computer software amortisation	<u>17,919</u>	<u>13,535</u>

**THE ASSOCIATION OF COLOPROCTOLOGY OF
GREAT BRITAIN AND IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were £2,419 expenses paid to 4 trustees for the year ended 31 December 2023. (£3,671 expenses paid to 6 trustees for the year ended 31 December 2022).

11. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	82,760	78,998
Social security costs	3,949	3,807
Other pension costs	17,438	14,354
	<u>104,147</u>	<u>97,159</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Administration	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds as restated £
	£	£	£
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Education	218,082	-	218,082
Annual General Meeting	481,037	-	481,037
Publication Income	198,762	-	198,762
Other trading activities	<u>298,145</u>	<u>-</u>	<u>298,145</u>
Total	<u>1,196,026</u>	<u>-</u>	<u>1,196,026</u>
EXPENDITURE ON			
Charitable activities			
Education	135,808	-	135,808
Provision of Publications	62,748	-	62,748
Governance Costs	223,496	-	223,496
Annual General Meeting	596,344	-	596,344

**THE ASSOCIATION OF COLOPROCTOLOGY OF
GREAT BRITAIN AND IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund	Restricted funds	Total funds as restated
	£	£	£
Total	<u>1,018,396</u>	<u>-</u>	<u>1,018,396</u>
NET INCOME	177,630	-	177,630
RECONCILIATION OF FUNDS			
Total funds brought forward	1,382,686	8,532	1,391,218
TOTAL FUNDS CARRIED FORWARD	<u>1,560,316</u>	<u>8,532</u>	<u>1,568,848</u>

13. PRIOR YEAR ADJUSTMENT

Income from Annual & Other Meetings has been restated after it was determined that the previously deferred income of £15,455 related to events taking place during the year ended 2022 and has increased income for 2022 accordingly.

14. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
At 1 January 2023	67,675
Additions	<u>21,920</u>
At 31 December 2023	<u>89,595</u>
AMORTISATION	
At 1 January 2023	18,517
Charge for year	<u>17,919</u>
At 31 December 2023	<u>36,436</u>
NET BOOK VALUE	
At 31 December 2023	<u>53,159</u>
At 31 December 2022	<u><u>49,158</u></u>

**THE ASSOCIATION OF COLOPROCTOLOGY OF
GREAT BRITAIN AND IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

15. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Chain of Office £	Computer equipment £	Totals £
COST				
At 1 January 2023 and 31 December 2023	<u>2,329</u>	<u>4,064</u>	<u>889</u>	<u>7,282</u>
DEPRECIATION				
At 1 January 2023	2,143	3,116	645	5,904
Charge for year	<u>28</u>	<u>-</u>	<u>61</u>	<u>89</u>
At 31 December 2023	<u>2,171</u>	<u>3,116</u>	<u>706</u>	<u>5,993</u>
NET BOOK VALUE				
At 31 December 2023	<u>158</u>	<u>948</u>	<u>183</u>	<u>1,289</u>
At 31 December 2022	<u>186</u>	<u>948</u>	<u>244</u>	<u>1,378</u>

16. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
Additions	502,138
Revaluations	<u>4,574</u>
At 31 December 2023	<u>506,712</u>
NET BOOK VALUE	
At 31 December 2023	<u>506,712</u>
At 31 December 2022	<u>-</u>

There were no investment assets outside the UK.

Cost or valuation at 31 December 2023 is represented by:

	Listed investments £
Valuation in 2023	4,574
Cost	<u>502,138</u>
	<u>506,712</u>

**THE ASSOCIATION OF COLOPROCTOLOGY OF
GREAT BRITAIN AND IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

17. STOCKS

	2023	2022
	£	£
Stocks	<u>17,113</u>	<u>-</u>

18. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	21,500	66,052
Other debtors	176,590	198,762
Accrued income	33,133	10,603
Prepayments	150,109	185,408
	<u>381,332</u>	<u>460,825</u>

19. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022 <i>as restated</i>
	£	£
Trade creditors	13,956	9,299
VAT	12,331	43,366
Other creditors	299	-
Accrued expenses	43,065	51,021
	<u>69,651</u>	<u>103,686</u>

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	2023			2022 as restated
	Unrestricted fund £	Restricted funds £	Total funds £	Total funds £
Fixed assets	54,448	-	54,448	50,536
Investments	506,712	-	506,712	-
Current assets	1,404,465	8,532	1,412,997	1,621,998
Current liabilities	(69,651)	-	(69,651)	(103,686)
	1,895,974	8,532	1,904,506	1,568,848

**THE ASSOCIATION OF COLOPROCTOLOGY OF
GREAT BRITAIN AND IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

21. MOVEMENT IN FUNDS

	At 1/1/23 £	Prior year adjustment £	Net movement in funds £	At 31/12/23 £
Unrestricted funds				
General fund	1,544,861	15,455	335,658	1,895,974
Restricted funds				
Laparoscopic Colorectal Surgery				
Busarries	7,532	-	-	7,532
Scottish Chapter	1,000	-	-	1,000
	<u>8,532</u>	<u>-</u>	<u>-</u>	<u>8,532</u>
TOTAL FUNDS	<u>1,553,393</u>	<u>15,455</u>	<u>335,658</u>	<u>1,904,506</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,358,634	(1,027,550)	4,574	335,658
TOTAL FUNDS	<u>1,358,634</u>	<u>(1,027,550)</u>	<u>4,574</u>	<u>335,658</u>

Comparatives for movement in funds

	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	1,382,686	177,630	1,560,316
Restricted funds			
Laparoscopic Colorectal Surgery			
Busarries	7,532	-	7,532
Scottish Chapter	1,000	-	1,000
	<u>8,532</u>	<u>-</u>	<u>8,532</u>
TOTAL FUNDS	<u>1,391,218</u>	<u>177,630</u>	<u>1,568,848</u>

**THE ASSOCIATION OF COLOPROCTOLOGY OF
GREAT BRITAIN AND IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

21. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,196,026	(1,018,396)	177,630
TOTAL FUNDS	<u>1,196,026</u>	<u>(1,018,396)</u>	<u>177,630</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/22 £	Prior year adjustment £	Net movement in funds £	At 31/12/23 £
Unrestricted funds				
General fund	1,382,686	15,455	513,288	1,911,429
Restricted funds				
Laparoscopic Colorectal Surgery				
Bursaries	7,532	-	-	7,532
Scottish Chapter	1,000	-	-	1,000
	<u>8,532</u>	<u>-</u>	<u>-</u>	<u>8,532</u>
TOTAL FUNDS	<u>1,391,218</u>	<u>15,455</u>	<u>513,288</u>	<u>1,919,961</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,554,660	(2,045,946)	4,574	513,288
TOTAL FUNDS	<u>2,554,660</u>	<u>(2,045,946)</u>	<u>4,574</u>	<u>513,288</u>

Covidien historically provided an educational grant of £25,000 to provide travelling bursaries for consultants and colorectal surgeons in training that are members of the ACPGBI to obtain experience of laparoscopic colorectal surgery in the UK and Europe. During 2023, £nil of these bursaries were utilised. £7,532 remains available.

The Scottish Chapter restricted fund relates to a donation received for the benefit of the Scottish Chapter. £1,000 remains available.

22. EMPLOYEE BENEFIT OBLIGATIONS

The company participates in the Superannuation Arrangements of the University of London (SAUL), a centralised defined benefit scheme within the United Kingdom for all qualified employees with assets held in separate Trustee administered funds. The Company has adopted FRS17 for accounting for pension costs. It is not possible to identify the Company's share of the underlying assets and liabilities of SAUL. Therefore, contributions are accounted for as if SAUL were a defined contributions scheme as it is not possible to separate assets and liabilities and pension costs are based on the amounts actually paid (i.e. cash amount). In accordance with paragraphs 28.11 of FRS102. The total cost of pension contributions on behalf of employees of the Company during the period was £17,438 (2022: £14,354).

The scheme is subject to triennial valuation by professionally qualified independent actuaries. The last available valuation was carried out at 31 March 2021 using the projected credit method in which the actuarial liability makes allowance for projected earnings.

The following assumptions were used to assets the past service funding position and future service liabilities.

Projected Unit

Technical	Future		method
Valuation			
Provisions	Service		
Investment	return	-	pre-retirement
2.45% pa	3.62%		
Investment	return	-	post-retirement
0.35% pa	2.37%		
Price Inflation (RPI) - Full unadjusted market implied RPI Curve less 1%			
Price Inflation (CPI) - Full curve derived as RPI Curve less 1% pa			
before 2030 and no deduction thereafter			
General salary increase - Full curve derived as RPI Curve less 1%			

The actuarial method applies to the scheme as a whole and does not identify surpluses of deficits applicable to individual employers. In a mini health-check as a whole the market value of the scheme's assets was £4,564 million, the present value of the scheme's liabilities was £3,948 million and the resulting surplus was £616 million.

23. CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES

There were no capital commitments or contingent liabilities as at 31 December 2023 and 31 December 2022.

24. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023 and 31 December 2022.