

# INTERSURGEON

England & Wales · Charity number 1182677

## Details

---

**Status** Registered

**Legal form** CIO

**Registered** 2019-03-28

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** Pengrove  
Trelill  
Bodmin  
Cornwall  
PL30 3HZ

**Phone** 07768750271

**Email** [admin@intersurgeon.org](mailto:admin@intersurgeon.org)

**Website** [www.intersurgeon.org](http://www.intersurgeon.org)

## Activities

---

**Objects:** THE ADVANCEMENT OF HEALTH AND THE SAVING OF LIVES BY CREATING INTERNATIONAL MEDICAL COLLABORATIONS THROUGH AN ELECTRONIC PORTAL 'INTERSURGEON'. THIS PLATFORM IS ACCESSIBLE GLOBALLY AND IS INTENDED FOR ALL THOSE WHO NEED ADDITIONAL SURGICAL CARE AND PROFESSIONAL EDUCATION.FOR CHARITABLE PURPOSES IN ONE OR MORE OF THE FOLLOWING WAYS:1. COLLABORATION IN CLINICAL CARE;2. COLLABORATION IN TEACHING AND TRAINING; AND3. TO HELP IN THE PROVISION OF MEDICAL EQUIPMENT TO THOSE IN NEED.

**Activities:** medical collaboration through the Intersurgeon platform

## Classification

---

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability

## Geography

---

- Afghanistan
- Albania
- Algeria
- Andorra
- Angola
- Argentina
- Australia
- Austria
- Bangladesh
- Belarus
- Belgium
- Bolivia
- Bosnia And Herzegovina
- Brazil
- Bulgaria
- Burkina Faso
- Burma
- Canada
- Chile
- China
- Colombia
- Congo (Democratic Republic)
- Costa Rica
- Denmark
- Egypt
- Ethiopia
- France
- Germany
- Haiti
- India
- Indonesia
- Iran
- Israel
- Italy

- Ivory Coast
- Japan
- Kenya
- Malawi
- Mexico
- Nepal
- New Zealand
- Nigeria
- Scotland
- South Africa
- Spain
- Taiwan
- Uganda
- Zimbabwe
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-01	£19,670	£40,683	-	-
2024-04-01	£66,194	£27,570	-	-
2023-04-01	£17,091	£35,912	-	-
2022-04-01	£27,546	£21,317	-	-
2021-04-01	£64,036	£72,734	-	-

## Trustees

Name	Role	Appointed
CHARLES GEORGE LACEY HULBERT-POWELL		2019-03-29
JIM JOHNSTON		2019-03-29
MRS PHILIPPA HARKNESS		2018-04-01
Sir THOMAS DAVID WILSON		2019-03-29

**INTERSURGEON**

England & Wales - Charity number 1182677

---

# Accounts

---

---

**INTERSURGEON**

---

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 5 APRIL 2025**

---

## INTERSURGEON

---

### CONTENTS

---

	Page
<b>Reference and administrative details of the Charity, its Trustees and advisers</b>	1
<b>Trustees' report</b>	2 - 4
<b>Independent examiner's report</b>	5 - 6
<b>Statement of financial activities</b>	7
<b>Balance sheet</b>	8
<b>Notes to the financial statements</b>	9 - 12

---

## INTERSURGEON

---

### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 5 APRIL 2025

---

**Trustees** Mrs P Harkness  
Mr CGL Hulbert-Powell  
Mr J Johnston  
Sir TD Wilson  
Mr RG Billins (resigned 1 October 2024)

**Charity registered  
number** 1182677

**Principal office** Pengrove  
Trelill  
Bodmin  
PL30 3HZ

**Accountants** Calder & Co  
Chartered Accountants  
30 Orange Street  
London  
WC2H 7HF

---

## INTERSURGEON

---

### TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2025

---

The Trustees present their annual report together with the financial statements of the InterSurgeon (CIO) for the 6 April 2024 to 5 April 2025.

#### **Objectives and activities**

##### **a. Policies and objectives**

The charity was established for the advancement and the saving of lives by creating international medical collaborations through an electronic portal 'InterSurgeon'.

##### **b. Activities undertaken to achieve objectives**

The "InterSurgeon" platform has been made accessible globally and is intended for all those who need additional surgical care and professional education. For Charitable purposes in one or more of the following ways:

- (1) Collaboration in clinical care;
- (2) Collaboration in teaching and training; and
- (3) To help in the provision of medical equipment to those in need.

##### **c. Main activities undertaken to further the Charity's purposes for the public benefit**

The Trustees are conscious of the Charity Commission's stance on public benefit and are satisfied that the charity has carried out its activities during the financial year consistently with its purpose, with due regard to the Charity Commission's public benefit guidance.

#### **Achievements and performance**

##### **a. Key performance indicators**

Income of £19,670 (2024: £66,194) was received during the year. The trustees will utilise the income received to achieve the charity's principal objective set out above.

#### **Financial review**

##### **a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

##### **b. Reserves policy**

The Charity's only asset is cash held at Lloyds Bank. The Trustees believe that by building the cash reserves they can continue to operate in pursuit of its charitable objectives in the event insufficient income is generated.

---

## INTERSURGEON

---

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2025

---

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

##### **a. Constitution**

InterSurgeon is constituted as a charitable incorporated organisation. The governing document is the CIO-Foundation Registered 28 March 2019. The foundation gained charitable status on 28 March 2019.

##### **b. Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the governing document.

##### **c. Financial risk management**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

#### **Funds held as custodian**

There are no funds held as custodian for other parties.

#### **Statement of Trustees' responsibilities**

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business

---

**INTERSURGEON**

---

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 5 APRIL 2025**

---

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

Approved by order of the members of the board of Trustees on 15 December 2025 and signed on their behalf by:

*Philippa Harkness*

---

**Mrs P Harkness**

---

## INTERSURGEON

---

### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 5 APRIL 2025

---

#### **Independent examiner's report to the Trustees of Intersurgeon ('the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 5 April 2025.

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

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

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

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

---


INTERSURGEON

---

INDEPENDENT EXAMINER'S REPORT (CONTINUED)  
FOR THE YEAR ENDED 5 APRIL 2025

---

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: 

Dated: 15 December 2025

A Koupland

ACA

**Calder & Co**

Chartered Accountants

30 Orange Street  
London  
WC2H 7HF

---

**INTERSURGEON**

---

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 5 APRIL 2025**

---

	Note	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
<b>Income from:</b>				
Donations and legacies	2	19,670	19,670	66,194
<b>Total income</b>		<u>19,670</u>	<u>19,670</u>	<u>66,194</u>
<b>Expenditure on:</b>				
Charitable activities	3	40,683	40,683	27,570
<b>Total expenditure</b>		<u>40,683</u>	<u>40,683</u>	<u>27,570</u>
<b>Net movement in funds</b>		<u>(21,013)</u>	<u>(21,013)</u>	<u>38,624</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward		48,675	48,675	10,051
Net movement in funds		(21,013)	(21,013)	38,624
<b>Total funds carried forward</b>		<u><u>27,662</u></u>	<u><u>27,662</u></u>	<u><u>48,675</u></u>

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

The notes on pages 9 to 12 form part of these financial statements.

---

**INTERSURGEON**

---

**BALANCE SHEET  
AS AT 5 APRIL 2025**

---

	Note	2025 £	2024 £
<b>Fixed assets</b>		<u>-</u>	<u>-</u>
<b>Current assets</b>			
Cash at bank and in hand		30,892	49,925
		<u>30,892</u>	<u>49,925</u>
Creditors: amounts falling due within one year	6	<u>(3,230)</u>	<u>(1,250)</u>
<b>Net current assets</b>		<u>27,662</u>	<u>48,675</u>
<b>Total assets less current liabilities</b>		<u>27,662</u>	<u>48,675</u>
<b>Net assets excluding pension asset</b>		<u>27,662</u>	<u>48,675</u>
<b>Total net assets</b>		<u><u>27,662</u></u>	<u><u>48,675</u></u>
<b>Charity funds</b>			
Restricted funds		-	-
Unrestricted funds		27,662	48,675
<b>Total funds</b>		<u><u>27,662</u></u>	<u><u>48,675</u></u>

The financial statements were approved and authorised for issue by the Trustees on 15 December 2025 and signed on their behalf by:



**Mrs P Harkness**

The notes on pages 9 to 12 form part of these financial statements.

---

## INTERSURGEON

---

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2025

---

#### 1. Accounting policies

##### 1.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Intersurgeon meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### 1.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

##### 1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

##### 1.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

---

## INTERSURGEON

---

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2025

---

#### 1. Accounting policies (continued)

##### 1.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### 1.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

##### 1.7 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

##### 1.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

#### 2. Income from donations and legacies

	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>	<i>Total funds 2024 £</i>
Donations	19,670	<b>19,670</b>	54,674
Other funding	-	-	7,673
Gift aid	-	-	3,847
	<hr/>	<hr/>	<hr/>
	19,670	<b>19,670</b>	66,194
	<hr/>	<hr/>	<hr/>
<i>Total 2024</i>	66,194	66,194	
	<hr/>	<hr/>	

---

**INTERSURGEON**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2025**

---

**3. Charitable expenditure**

	<b>Unrestricted funds 2025 £</b>	<b>Endowment funds 2025 £</b>	<b>Total funds 2025 £</b>	<i>Total funds 2024 £</i>
Advertising & Promotion	844	-	<b>844</b>	5,237
IT software and consumables	15,312	-	<b>15,312</b>	16,141
Accountancy fees	1,823	-	<b>1,823</b>	1,065
Independent examination fees	500	-	<b>500</b>	500
Consultancy fees	22,205	-	<b>22,205</b>	4,500
Bank charges	-	-	-	126
	<u>40,684</u>	<u>-</u>	<u><b>40,684</b></u>	<u>27,569</u>
<i>Total 2024</i>	<u>-</u>	<u>27,569</u>	<u>27,569</u>	

**4. Independent examiner's remuneration**

	<b>2025 £</b>	<i>2024 £</i>
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<b>500</b>	500
	<u>500</u>	<u>500</u>

**5. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 5 April 2025, no Trustee expenses have been incurred (2024 - £NIL).

**6. Creditors: Amounts falling due within one year**

	<b>2025 £</b>	<i>2024 £</i>
Trade creditors	<b>1,980</b>	-
Accruals and deferred income	<b>1,250</b>	1,250
	<u><b>3,230</b></u>	<u>1,250</u>

INTERSURGEON

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2025

7. Summary of funds

Summary of funds - current year

	Balance at 6 April 2024 £	Income £	Expenditure £	Balance at 5 April 2025 £
General funds	48,675	19,670	(40,683)	27,662

Summary of funds - prior year

	<i>Balance at 6 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 5 April 2024 £</i>
General funds	10,051	66,194	(27,570)	48,675

8. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Current assets	30,892	30,892
Creditors due within one year	(3,230)	(3,230)
<b>Total</b>	<b>27,662</b>	<b>27,662</b>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Endowment funds 2024 £</i>	<i>Total funds 2024 £</i>
Current assets	-	49,925	49,925
Creditors due within one year	-	(1,250)	(1,250)
<b>Total</b>	<b>-</b>	<b>48,675</b>	<b>48,675</b>







# Intersurgeon - 2025 Accounts

Final Audit Report

2025-12-22

Created:	2025-12-22
By:	Calder & Co (document@calders.net)
Status:	Signed
Transaction ID:	CBJCHBCAABAAhInpdifTgwKS2cdKjipMI4M_T5BrZeaT

## "Intersurgeon - 2025 Accounts" History

-  Document created by Calder & Co (document@calders.net)  
2025-12-22 - 10:42:03 AM GMT- IP address: 193.117.199.38
-  Document emailed to philippaharkness@me.com for signature  
2025-12-22 - 10:43:01 AM GMT
-  Email viewed by philippaharkness@me.com  
2025-12-22 - 1:06:27 PM GMT- IP address: 172.224.227.8
-  Signer philippaharkness@me.com entered name at signing as Philippa Harkness  
2025-12-22 - 1:11:03 PM GMT- IP address: 209.198.129.161
-  Document e-signed by Philippa Harkness (philippaharkness@me.com)  
Signature Date: 2025-12-22 - 1:11:05 PM GMT - Time Source: server- IP address: 209.198.129.161
-  Agreement completed.  
2025-12-22 - 1:11:05 PM GMT

**INTERSURGEON**

England & Wales - Charity number 1182677

---

# Accounts

---

---

**INTERSURGEON**

---

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 5 APRIL 2024**

---

## INTERSURGEON

---

### CONTENTS

---

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 4
Independent examiner's report	5 - 6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 12

---

**INTERSURGEON**

---

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 5 APRIL 2024**

---

**Trustees**                      Mrs P Harkness  
   Mr CGL Hulbert-Powell  
   Mr J Johnston  
   Sir TD Wilson  
   Mr RG Billins

**Charity registered  
number**                              1182677

**Principal office**                      Pengrove  
   Trellill  
   Bodmin  
   PL30 3HZ

**Accountants**                        Calder & Co  
   Chartered Accountants  
   30 Orange Street  
   London  
   WC2H 7HF

---

## INTERSURGEON

---

### TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2024

---

The Trustees present their annual report together with the financial statements of the InterSurgeon (CIO) for the 6 April 2023 to 5 April 2024.

#### **Objectives and activities**

##### **a. Policies and objectives**

The charity was established for the advancement and the saving of lives by creating international medical collaborations through an electronic portal 'InterSurgeon'.

##### **b. Activities undertaken to achieve objectives**

The "InterSurgeon "platform has been made accessible globally and is intended for all those who need additional surgical care and professional education. For Charitable purposes in one or more of the following ways:

- (1) Collaboration in clinical care;
- (2) Collaboration in teaching and training; and
- (3) To help in the provision of medical equipment to those in need.

##### **c. Main activities undertaken to further the Charity's purposes for the public benefit**

The Trustees are conscious of the Charity Commission's stance on public benefit and are satisfied that the charity has carried out its activities during the financial year consistently with its purpose, with due regard to the Charity Commission's public benefit guidance.

#### **Achievements and performance**

##### **a. Key performance indicators**

Income of £66,194 (2023: £17,91) was received during the year. The trustees will utilise the income received to achieve the charity's principal objective set out above.

#### **Financial review**

##### **a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

##### **b. Reserves policy**

The Charity's only asset is cash held at Lloyds Bank. The Trustees believe that by building the cash reserves they can continue to operate in pursuit of its charitable objectives in the event insufficient income is generated.

---

## INTERSURGEON

---

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2024

---

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

##### **a. Constitution**

InterSurgeon is constituted as a charitable incorporated organisation. The governing document is the CIO-Foundation Registered 28 March 2019. The foundation gained charitable status on 28 March 2019.

##### **b. Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the governing document.

##### **c. Financial risk management**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

#### **Funds held as custodian**

There are no funds held as custodian for other parties.

#### **Statement of Trustees' responsibilities**

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business

---

**INTERSURGEON**

---

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 5 APRIL 2024**

---

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

Approved by order of the members of the board of Trustees on 13 March 2025 and signed on their behalf by:

*P. Harkness*

---

**Mrs P Harkness**

---

## INTERSURGEON

---

### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 5 APRIL 2024

---

#### **Independent examiner's report to the Trustees of Intersurgeon ('the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 5 April 2024.

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

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

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

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

---


**INTERSURGEON**

---

**INDEPENDENT EXAMINER'S REPORT (CONTINUED)  
FOR THE YEAR ENDED 5 APRIL 2024**

---

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: 

Dated: 13 March 2025

A Koupland

ACA

**Calder & Co**

Chartered Accountants

30 Orange Street  
London  
WC2H 7HF

---

**INTERSURGEON**

---

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 5 APRIL 2024**

---

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income from:</b>				
Donations and legacies	2	66,194	66,194	17,091
<b>Total income</b>		<u>66,194</u>	<u>66,194</u>	<u>17,091</u>
<b>Expenditure on:</b>				
Charitable activities	3	27,570	27,570	35,912
<b>Total expenditure</b>		<u>27,570</u>	<u>27,570</u>	<u>35,912</u>
<b>Net movement in funds</b>		<u>38,624</u>	<u>38,624</u>	<u>(18,821)</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward		10,051	10,051	28,872
Net movement in funds		38,624	38,624	(18,821)
<b>Total funds carried forward</b>		<u>48,675</u>	<u>48,675</u>	<u>10,051</u>

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

The notes on pages 9 to 12 form part of these financial statements.

---

**INTERSURGEON**

---

**BALANCE SHEET  
AS AT 5 APRIL 2024**

---

	Note	2024 £	2023 £
<b>Fixed assets</b>		-	-
<b>Current assets</b>			
Cash at bank and in hand		49,925	10,051
		<u>49,925</u>	<u>10,051</u>
Creditors: amounts falling due within one year	6	(1,250)	-
		<u>48,675</u>	<u>10,051</u>
<b>Net current assets</b>		<u>48,675</u>	<u>10,051</u>
<b>Total assets less current liabilities</b>		<u>48,675</u>	<u>10,051</u>
<b>Net assets excluding pension asset</b>		<u>48,675</u>	<u>10,051</u>
<b>Total net assets</b>		<u><u>48,675</u></u>	<u><u>10,051</u></u>
<b>Charity funds</b>			
Restricted funds		-	-
Unrestricted funds		48,675	10,051
		<u>48,675</u>	<u>10,051</u>
<b>Total funds</b>		<u><u>48,675</u></u>	<u><u>10,051</u></u>

The financial statements were approved and authorised for issue by the Trustees on 13 March 2025 and signed on their behalf by:



**Mrs P Harkness**

The notes on pages 9 to 12 form part of these financial statements.

---

## INTERSURGEON

---

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2024

---

#### 1. Accounting policies

##### 1.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Intersurgeon meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### 1.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

##### 1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

##### 1.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

---

## INTERSURGEON

---

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2024

---

#### 1. Accounting policies (continued)

##### 1.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### 1.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

##### 1.7 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

##### 1.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

#### 2. Income from donations and legacies

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<i>Total funds 2023 £</i>
Donations	54,674	<b>54,674</b>	17,091
Other funding	7,673	<b>7,673</b>	-
Gift aid	3,847	<b>3,847</b>	-
	<hr/>	<hr/>	<hr/>
	66,194	<b>66,194</b>	17,091
	<hr/>	<hr/>	<hr/>
<i>Total 2023</i>	<i>17,091</i>	<i>17,091</i>	
	<hr/>	<hr/>	

---

**INTERSURGEON**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2024**

---

**3. Charitable expenditure**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<i>Total funds 2023 £</i>
Advertising & Promotion	5,237	<b>5,237</b>	21,381
IT software and consumables	16,141	<b>16,141</b>	13,173
Accountancy fees	1,065	<b>1,065</b>	292
Independent examination fees	500	<b>500</b>	-
Consultancy fees	4,500	<b>4,500</b>	-
General expenses	-	-	314
Bank charges	126	<b>126</b>	752
	<hr/> <b>27,569</b> <hr/>	<hr/> <b>27,569</b> <hr/>	<hr/> <b>35,912</b> <hr/>

**4. Independent examiner's remuneration**

	<b>2024 £</b>	<i>2023 £</i>
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<hr/> <b>500</b> <hr/>	<hr/> <b>-</b> <hr/>

**5. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 5 April 2024, no Trustee expenses have been incurred (2023 - £NIL).

**6. Creditors: Amounts falling due within one year**

	<b>2024 £</b>	<i>2023 £</i>
Accruals and deferred income	<hr/> <b>1,250</b> <hr/>	<hr/> <b>-</b> <hr/>

---

**INTERSURGEON**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2024**

---

**7. Summary of funds**

**Summary of funds - current year**

	<b>Balance at 6 April 2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance at 5 April 2024</b>
	£	£	£	£
General funds	<u>10,051</u>	<u>66,194</u>	<u>(27,570)</u>	<u>48,675</u>

**Summary of funds - prior year**

	<i>Balance at 6 April 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 5 April 2023</i>
	£	£	£	£
General funds	<u>28,872</u>	<u>17,091</u>	<u>(35,912)</u>	<u>10,051</u>

**8. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

	<b>Unrestricted funds 2024</b>	<b>Total funds 2024</b>
	£	£
Current assets	49,925	<b>49,925</b>
Creditors due within one year	(1,250)	<b>(1,250)</b>
<b>Total</b>	<u>48,675</u>	<u><b>48,675</b></u>

**Analysis of net assets between funds - prior period**

	<i>Unrestricted funds 2023</i>	<i>Total funds 2023</i>
	£	£
Current assets	10,051	10,051
<b>Total</b>	<u>10,051</u>	<u>10,051</u>

**INTERSURGEON**

England & Wales - Charity number 1182677

---

# Accounts

---

**INTERSURGEON**  
**TRUSTEES' REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 5 APRIL 2023**

**Charity Registration No: 1182677**

# INTERSURGEON

## Contents

### Page:

2. Reference and administrative information
3. Report of the Trustees
5. Independent examiner's report
6. Statement of financial activities
7. Balance sheet
8. Notes to the financial statements

## **INTERSURGEON**

### **Reference and administrative details of InterSurgeon**

#### **Registered Office**

Trewane Manor,  
Trelill  
Bodmin,  
PL30 3HY

Registered Charity Number 1182677

#### **Independent Examiner**

Haines Watts London LLP  
69-73 Theobalds Road  
London  
WC1X 8TA

#### **The Board of Trustees currently stands as follows:**

Roger Graham Billins  
Mrs Philippa Harkness  
Charles George Lacey Hulbert-Powell  
Jim Johnston  
Sir Thomas David Wilson

# INTERSURGEON

## REPORT OF THE TRUSTEES

### **Constitution and Objects**

InterSurgeon ("the charity", 'the foundation') is a charity (registered number 1182677). The governing document is the CIO–Foundation Registered 28 March 2019. The foundation gained charitable status on 28 March 2019.

The charity is established for the advancement and the saving of lives by creating international medical collaborations through an electronic portal 'InterSurgeon'. This platform is accessible globally and is intended for all those who need additional surgical care and professional education. For Charitable purposes in one or more of the following ways:

- (1) Collaboration in clinical care;
- (2) Collaboration in teaching and training; and
- (3) To help in the provision of medical equipment to those in need.

### **BOARD OF TRUSTEES**

The Trustees are required to monitor the affairs and the general business of the charity and meet as required.

The initial Board of Trustees was recruited for a range of experience and expertise in the charitable objectives of the charity.

Should it be felt necessary and appropriate to recruit new Trustees, a full review of the required skills would be undertaken. New Trustees would be inducted with a history of the charity including a review of its objects and financial status and the required role of the new Trustee.

### **The Board of Trustees who served during the year under review**

Roger Graham Billins  
Mrs Phillippa Harkness  
Charles George Lacey Hulbert-Powell  
Jim Johnston  
Sir Thomas David Wilson

### **Reserves**

The charity has sufficient reserves at the year end to provide for running costs.

### **Public Benefit**

The Trustees are conscious of the Charity Commission's stance on public benefit and are satisfied that the charity has carried out its activities during the financial year consistently with its purpose, with due regard to the Charity Commission's public benefit guidance.

### **Risk**

The Trustees are aware of the risks faced by the charity and endeavour to deal with those risks appropriately. The main risk is the ability of the Trustees to generate sufficient income to enable the charity to operate in pursuit of its charitable objectives, and the Trustees believe that by building up reserves they can mitigate that risk.

## INTERSURGEON

### Trustees' responsibilities

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the surplus or deficit for that period. The Trustees have agreed to adopt the Statement of Recommended Practice – Accounting by Charities. In preparing the financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity, and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board



Philippa Harkness

Trustee

1 September 2023

# INTERSURGEON

## INDEPENDENT EXAMINER'S REPORT

I report to the Trustees of InterSurgeon ("the charity") for the year ended 5 April 2023, which are set out on pages 6 to 8.

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

As the charity Trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

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

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

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

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



Daley Tyndale FCCA  
Haines Watts London LLP  
Chartered Accountants  
69-73 Theobalds Road  
London WC1X 8TA

1 September 2023

## INTERSURGEON

### Statement of Financial Activities for the year to 5 April 2023

#### Incorporating Income and Expenditure account

	Note	2023 Total	2022 Total
Income			
Donations	2	17,091	27,546
Total		<u>17,091</u>	<u>27,546</u>
Expenditure			
Charitable expenditure	3	35,912	22,336
Total		<u>35,912</u>	<u>22,336</u>
Net Movement in Funds		<u>(18,821)</u>	<u>5,210</u>
Total funds brought forward at 6 April 2022		28,872	23,662
Total funds carried forward at 5 April 2023		<u>10,051</u>	<u>28,872</u>

All of the above results were derived from continuing activities. The charity has no recognised gains or losses other than those dealt with in the Statement of Financial Activities.

All funds are unrestricted.

The notes on page 8 form part of these accounts.

## INTERSURGEON

### Balance Sheet at 5 April 2023

	Note	2023 £	2022 £
Current Assets			
Cash at bank		10,051	28,872
<b>NET CURRENT ASSETS</b>		<u>10,051</u>	<u>28,872</u>
<b>NET ASSETS</b>		<u>10,051</u>	<u>28,872</u>
<b>TOTAL FUNDS</b>		<u>10,051</u>	<u>28,872</u>

The financial statements were approved by the Board on 1 September 2023 and signed on its behalf by:



Philippa Harkness

Trustee

Charity Registration No. 1182677

# INTERSURGEON

## Notes to the Accounts for the year ended 5 April 2023

### **1. Accounting policies**

A summary of principal accounting policies, all of which have been applied consistently throughout the year, is set out below:

#### **i. Basis of Accounting**

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2019).

#### **ii. Income**

Charitable income is recognised on a cash received basis other than where an accruals basis provides a more accurate basis or will give a fairer representation of the underlying nature of the transaction. Income is recognised so far as there is entitlement to the income, there is certainty of its receipt and the amount is quantifiable.

### **2. Income**

Donations – £17,091 (2022: £27,546)

### **3. Charitable expenditure**

Charitable expenditure was purely made up of expenditure to further the charities objects.

The charity has no employees.

### **4. Funds**

All funds are unrestricted

### **5. Status**

InterSurgeon is a registered charity.

### **6. Capital Commitments**

The Trustees are not aware of any capital commitments.

### **7. Contingent Liabilities**

The Trustees are not aware of any contingent liabilities.

**INTERSURGEON**

England & Wales - Charity number 1182677

---

# Accounts

---

**INTERSURGEON**  
**TRUSTEES' REPORT AND ACCOUNTS**  
**FOR THE PERIOD ENDED 5 APRIL 2022**

Charity Registration No: 1182677

# INTERSURGEON

## Contents

### Page:

2. Legal and administrative information
3. Report of the Trustees
5. Report of the independent examiner
6. Statement of financial activities
7. Balance sheet
8. Notes forming part of the financial statements

## INTERSURGEON

Details of the registered office of InterSurgeon and addresses of its Trustees and professional advisers

### Registered Office

Trewane Manor,  
Trelill  
Bodmin,  
PL30 3HY

Registered Charity Number 1182677

### Independent Examiner

Samuel David Clarke FCA  
Haines Watts (City) LLP  
69-73 Theobald's Road  
London  
WC1X 8TA

### The Board of Trustees currently stands as follows:

Roger Graham Billins  
Mrs Phillippa Harkness  
Charles George Lacey Hulbert-Powell  
Jim Johnston  
Sir Thomas David Wilson

# INTERSURGEON

## REPORT OF THE TRUSTEES

### **Constitution and Objects**

InterSurgeon is a charity (registered number 1182677). The governing document is the CIO – Foundation Registered 28 March 2019. The foundation gained charitable status on 28 March 2019.

The charity is established for the advancement and the saving of lives by creating international medical collaborations through an electronic portal 'InterSurgeon'. This platform is accessible globally and is intended for all those who need additional surgical care and professional education. For Charitable purposes in one or more of the following ways:

- (1) Collaboration in clinical care;
- (2) Collaboration in teaching and training; and
- (3) To help in the provision of medical equipment to those in need.

### **BOARD OF TRUSTEES**

The Trustees are required to monitor the affairs and the general business of the charity and meet as required.

The initial Board of Trustees was recruited for a range of experience and expertise in the charitable objectives of the charity.

Should it be felt necessary and appropriate to recruit new Trustees, a full review of the required skills would be undertaken. New Trustees would be inducted with a history of the charity including a review of its objects and financial status and the required role of the new Trustee.

#### **The Board of Trustees who served during the period under review**

Roger Graham Billins  
Mrs Phillipa Harkness  
Charles George Lacey Hulbert-Powell  
Jim Johnston  
Sir Thomas David Wilson  
Petrus Hubertus Maria Reemst

#### **Changes to Trustee members during the period under review**

Petrus Hubertus Maria Reemst – resigned

#### **Reserves**

The charity has sufficient reserves at the period end to provide for running costs.

#### **Public Benefit**

The Trustees are conscious of the Charity Commission's stance on public benefit and are satisfied that the charity has carried out its activities during the financial year consistently with its purpose, with due regard to the Charity Commission's public benefit guidance.

#### **Risk**

The Trustees are aware of the risks faced by the charity and endeavour to deal with those risks appropriately. The main risk is the ability of the Trustees to generate sufficient income to enable the charity to operate in pursuit of its charitable objectives, and the Trustees believe that by building up reserves they can mitigate that risk.

## INTERSURGEON

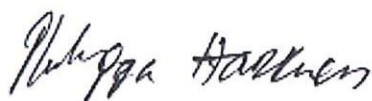
### Trustees' responsibilities

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the surplus or deficit for that period. The Trustees have agreed to adopt the Statement of Recommended Practice – Accounting by Charities. In preparing the financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity, and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board



Philippa Harkness

Trustee

10 October 2022

# INTERSURGEON

## INDEPENDENT EXAMINER'S REPORT

I report on the accounts of InterSurgeon for the period ended 5<sup>th</sup> April 2022, which are set out on pages 6 to 8.

### **Respective responsibilities of Trustees and examiner**

As the charity's Trustees, you are responsible for the preparation of the accounts. You consider that an audit is not required for this year (under Section 43(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under Section 43(3)(a) of the Act);
- follow the procedures laid down in the General Directions given by the Charity Commissioners under Section 43(7)(b) of the Act; and
- state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual terms or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the views given by the accounts.

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

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 41 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act
- have not been met, or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Samuel David Clarke FCA  
Haines Watts (City) LLP  
Chartered Accountants  
69-73 Theobald's Road  
London WC1X 8TA

10 October 2022

## INTERSURGEON

### Statement of Financial Activities for the year to 5 April 2022

#### Incorporating Income and Expenditure account

	Note	2022 Total	2021 Total
Income			
Donations	2	27,546	64,036
Total		<u>27,546</u>	<u>64,036</u>
Expenditure			
Charitable expenditure	3	21,317	72,734
Total		<u>21,317</u>	<u>72,734</u>
Net Movement in Funds		<u>6,229</u>	<u>(8,698)</u>
Total funds carried forward at 5 April 2022		<u><u>6,229</u></u>	<u><u>(8,698)</u></u>

All of the above results were derived from continuing activities. The charity has no recognised gains or losses other than those dealt with in the Statement of Financial Activities.

All funds are unrestricted.

The notes on page 8 form part of these accounts.

## INTERSURGEON

### Balance Sheet at 5 April 2022

Note	2022 £	2021 £
Current Assets		
Cash at bank	28,872	23,662
<b>NET CURRENT ASSETS</b>	<u>28,872</u>	<u>23,662</u>
<b>NET ASSETS</b>	<u>28,872</u>	<u>23,662</u>
<b>TOTAL FUNDS</b>	<u>28,872</u>	<u>23,662</u>

For the period ended 5<sup>th</sup> April 2022 the charitable was entitled to exemption from audit under section 43(2) of the Charities Act 2011. No members have required the charity to obtain an audit of its accounts for the year in question. The Trustees acknowledge their responsibility for; i) Ensuring the charity keeps accounting records which comply with section 41 of the Act; and ii) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act.

The financial statements were approved by the Board on 10 October 2022 and signed on its behalf by:



Philippa Harkness

Trustee

Charity Registration No. 1182677

# INTERSURGEON

## Notes to the Accounts for the year ended 5 April 2022

### 1. Accounting policies

A summary of principal accounting policies, all of which have been applied consistently throughout the period, is set out below:

#### **i. Basis of Accounting**

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2015).

#### **ii. Income**

Charitable income is recognised on a cash received basis other than where an accruals basis provides a more accurate basis or will give a fairer representation of the underlying nature of the transaction. Income is recognised so far as there is entitlement to the income, there is certainty of its receipt and the amount is quantifiable.

### 2. Income

Donations – £27,546 (2021: £64,036)

### 3. Charitable expenditure

Charitable expenditure was purely made up of expenditure to further the charities objects.

The charity has no employees.

### 4. Funds

All funds are unrestricted

### 5. Status

InterSurgeon is a registered charity.

### 6. Capital Commitments

The Trustees are not aware of any capital commitments.

### 7. Contingent Liabilities

The Trustees are not aware of any contingent liabilities.

**INTERSURGEON**

England & Wales - Charity number 1182677

---

# Accounts

---

**INTERSURGEON**  
**TRUSTEES' REPORT AND ACCOUNTS**  
**FOR THE PERIOD ENDED 5 APRIL 2021**

**Charity Registration No: 1182677**

# INTERSURGEON

## Contents

### Page:

2. Legal and administrative information
3. Report of the Trustees
5. Report of the independent examiner
6. Statement of financial activities
7. Balance sheet
8. Notes forming part of the financial statements

# INTERSURGEON

**Details of the registered office of InterSurgeon and addresses of its Trustees and professional advisers**

## **Registered Office**

Trewane Manor,  
Trelill  
Bodmin,  
PL30 3HY

Registered Charity Number 1182677

## **Independent Examiner**

Samuel David Clarke FCA  
Haines Watts (City) LLP  
69-73 Theobald's Road  
London  
WC1X 8TA

## **The Board of Trustees currently stands as follows:**

Roger Graham Billins  
Mrs Phillippa Harkness  
Charles George Lacey Hulbert-Powell  
Jim Johnston  
Sir Thomas David Wilson  
Petrus Hubertus Maria Reemst

# INTERSURGEON

## REPORT OF THE TRUSTEES

### **Constitution and Objects**

InterSurgeon is a charity (registered number 1182677). The governing document is the CIO – Foundation Registered 28 March 2019. The foundation gained charitable status on 28 March 2019.

The charity is established for the advancement and the saving of lives by creating international medical collaborations through an electronic portal 'InterSurgeon'. This platform is accessible globally and is intended for all those who need additional surgical care and professional education. For Charitable purposes in one or more of the following ways:

- (1) Collaboration in clinical care;
- (2) Collaboration in teaching and training; and
- (3) To help in the provision of medical equipment to those in need.

### **BOARD OF TRUSTEES**

The Trustees are required to monitor the affairs and the general business of the charity and meet as required.

The initial Board of Trustees was recruited for a range of experience and expertise in the charitable objectives of the charity.

Should it be felt necessary and appropriate to recruit new Trustees, a full review of the required skills would be undertaken. New Trustees would be inducted with a history of the charity including a review of its objects and financial status and the required role of the new Trustee.

### **The Board of Trustees who served during the period under review**

Roger Graham Billins  
Mrs Phillippa Harkness  
Charles George Lacey Hulbert-Powell  
Jim Johnston  
Sir Thomas David Wilson  
Petrus Hubertus Maria Reemst

### **Changes to Trustee members during the period under review**

William Frederic James Harkness – deceased 22 March 2021  
Prof Graham Fieggen – resigned  
Dr Michael Christopher Dewan – resigned  
Petrus Hubertus Maria Reemst – appointed

### **William Frederic James Harkness**

We are very sad to announce William Harkness' death on 22 March 2021. His vision for Global Surgery was the inspiration for InterSurgeon which he co-founded with Jim Johnston who will now become Chairman.

### **Reserves**

The charity has sufficient reserves at the period end to provide for running costs.

### **Public Benefit**

The Trustees are conscious of the Charity Commission's stance on public benefit and are satisfied that the charity has carried out its activities during the financial year consistently with its purpose, with due regard to the Charity Commission's public benefit guidance.

## **INTERSURGEON**

### **Risk**

The Trustees are aware of the risks faced by the charity and endeavour to deal with those risks appropriately. The main risk is the ability of the Trustees to generate sufficient income to enable the charity to operate in pursuit of its charitable objectives, and the Trustees believe that by building up reserves they can mitigate that risk.

### **Trustees' responsibilities**

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the surplus or deficit for that period. The Trustees have agreed to adopt the Statement of Recommended Practice – Accounting by Charities. In preparing the financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity, and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**By order of the Board**

**Philippa Harkness**

**Trustee**

28 July 2021

# INTERSURGEON

## INDEPENDENT EXAMINER'S REPORT

I report on the accounts of InterSurgeon for the period ended 5<sup>th</sup> April 2021, which are set out on pages 6 to 8.

### **Respective responsibilities of Trustees and examiner**

As the charity's Trustees, you are responsible for the preparation of the accounts. You consider that an audit is not required for this year (under Section 43(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under Section 43(3)(a) of the Act);
- follow the procedures laid down in the General Directions given by the Charity Commissioners under Section 43(7)(b) of the Act; and
- state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual terms or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the views given by the accounts.

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

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 41 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act
- have not been met, or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Samuel David Clarke FCA  
Haines Watts (City) LLP  
Chartered Accountants  
69-73 Theobald's Road  
London WC1X 8TA

28 July 2021

## INTERSURGEON

### Statement of Financial Activities for the year to 5 April 2021

#### Incorporating Income and Expenditure account

	Note	2021 Total	2020 Total
Income			
Donations	2	64,036	165,729
Total		<b>64,036</b>	<b>165,729</b>
Expenditure			
Charitable expenditure	3	72,734	133,368
Total		<b>72,734</b>	<b>133,368</b>
Net Movement in Funds		<b>(8,698)</b>	<b>32,361</b>
Total funds carried forward at 5 April 2021		<b>(8,698)</b>	<b>32,361</b>

All of the above results were derived from continuing activities. The charity has no recognised gains or losses other than those dealt with in the Statement of Financial Activities.

All funds are unrestricted.

The notes on page 8 form part of these accounts.

# INTERSURGEON

## Balance Sheet at 5 April 2021

	Note	2021 £	2020 £
Current Assets			
Cash at bank		23,662	32,361
<b>NET CURRENT ASSETS</b>		<u>23,662</u>	<u>32,361</u>
<b>NET ASSETS</b>		<u>23,662</u>	<u>32,361</u>
<b>TOTAL FUNDS</b>		<u>23,662</u>	<u>32,361</u>

For the period ended 5<sup>th</sup> April 2021 the charitable was entitled to exemption from audit under section 43(2) of the Charities Act 2011. No members have required the charity to obtain an audit of its accounts for the year in question. The Trustees acknowledge their responsibility for; i) Ensuring the charity keeps accounting records which comply with section 41 of the Act; and ii) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act.

The financial statements were approved by the Board on 28 July 2021 and signed on its behalf by:

Philippa Harkness

Trustee

Charity Registration No. 1182677

# INTERSURGEON

## Notes to the Accounts for the year ended 5 April 2021

### **1. Accounting policies**

A summary of principal accounting policies, all of which have been applied consistently throughout the period, is set out below:

#### **i. Basis of Accounting**

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2015).

#### **ii. Income**

Charitable income is recognised on a cash received basis other than where an accruals basis provides a more accurate basis or will give a fairer representation of the underlying nature of the transaction. Income is recognised so far as there is entitlement to the income, there is certainty of its receipt and the amount is quantifiable.

### **2. Income**

Donations – £64,036 (2020: £165,729)

### **3. Charitable expenditure**

Charitable expenditure was purely made up of expenditure to further the charities objects.

The charity has no employees.

### **4. Funds**

All funds are unrestricted

### **5. Status**

InterSurgeon is a registered charity.

### **6. Capital Commitments**

The Trustees are not aware of any capital commitments.

### **7. Contingent Liabilities**

The Trustees are not aware of any contingent liabilities.