

Charity registration number: 1192184

British Obesity and Metabolic Specialist Society

Annual Report and Financial Statements

for the Year Ended 31 October 2025



British Obesity and Metabolic Specialist Society

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British Obesity and Metabolic Specialist Society

Reference and Administrative Details

Trustees	Mr J P Byrne FRCS, Chair
	Mr A Ahmed, President
	Mr O Khan
	Mr C Parmar
	Mr R Welbourn
Charity Registration Number	1192184
Principal Office	c/o Executive Business Services City Wharf Davidson Road Lichfield WS14 9DZ
Independent Examiner	CBSL Accountants Limited Chartered Accountant Rowan House North 1 The Professional Quarter Shrewsbury Business Park Shrewsbury Shropshire SY2 6LG

British Obesity and Metabolic Specialist Society

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 October 2025.

Structure, governance and management

Nature of governing document

The charity is a charitable incorporated organisation - association and is governed by the constitution dated 5 November 2020 and as amended on 27 November 2020 and on 18 December 2020.

The charity operates under the name of BOMSS.

Recruitment and appointment of trustees

As set out in the constitution, there must be at least four charity trustees. Every charity trustee must be appointed for a term of three years. In selecting individuals for appointment as charity trustees, the appointing body must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Induction and training of trustees

Each new charity trustee will receive a copy of the constitution and any amendments, and a copy of the CIO's latest trustees' annual report and statement of accounts.

Organisational structure

The members of BOMSS have no liability to contribute to the charity's assets if the CIO is wound up and have no personal responsibility for settling its debts and liabilities.

The running of charity is delegated to the Council of Management, which consists of up to twenty individuals, appointed by the members of the CIO. Each appointment shall be a term of three years.

Trustees and officers

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

Trustees:	Mr J P Byrne FRCS, Chair
	Mr A Ahmed, President
	Mr O Khan (appointed 28 August 2025)
	Mr C Parmar (appointed 1 September 2025)
	Mr R Welbourn
	Mr S Awad (resigned 18 June 2025)
	Ms C M Borg (resigned 18 June 2025)
	Mr K Mahawar, Treasurer (resigned 1 November 2025)
	Mr V S Menon (resigned 18 June 2025)

British Obesity and Metabolic Specialist Society

Trustees' Report (continued)

Objectives and activities

Objects and aims

The charity was registered with the Charity Commission as a charitable incorporated organisation on 5 November 2020.

The objectives of the British Obesity and Metabolic Specialist Society (BOMSS) are the advancement for the public benefit of the science and practice of the surgical and associated multi-disciplinary treatment of people who suffer from severe and complex obesity.

BOMSS is a society of surgeons and other health professionals who specialise in the treatment of severe obesity and its metabolic conditions.

Our mission is to promote the highest standards of expert multidisciplinary care for those living with complex obesity through delivery of education, training opportunities, research through the promotion of cohesive team working in high quality bariatric surgery centres.

We also provide expert advice to a variety of bodies to inform national policy and commissioning guidance promoting the safe and equitable practice of obesity surgery.

Objectives, strategies and activities

BOMSS welcomed delegates and industry to its 16th Annual Scientific Meeting which took place at the Hilton Brighton Metropole from 16th to 18th June 2025.

The Meeting began with a Training Day for Trainee Surgeons and Integrated Healthcare Professionals and then over 300 attendees joined for the 2 day conference programme.

Our membership has now crossed over 540 and we have seen an exciting array of topics being discussed at journal clubs and webinars. Specialist training programmes across multi-professional groups, creation of patient facing leaflets, videos and development of hands on courses have been highlights. We have continued to build on the foundations of our charity, although it remains enormously challenging times for the NHS, battling ongoing industrial action and professional unrest. We are some way off (our vision) of equitable access to safe and effective care for people living with severe and complex obesity across the UK. We are continuing to engage with NICE, the NHS and collaborating with other external bodies so that our and our patients voices are heard.

We also now have a mailing list of over 1,670 contacts spread all around the world indicating our broad reach.

National Bariatric Surgery Registry (NBSR) has also grown in strength with increased engagement from provider units and consultants. The registry has more than 9,000 cases added on since restoration of bariatric and metabolic surgery post pandemic including a significant number carried out in the private sector. We continue to work closely with NHSE in refining the National Obesity Audit (NOA).

Fundraising disclosures

The charity does not carry out significant fundraising activities with the general public and does not use a professional fundraiser or commercial participator to carry out fundraising.

Public benefit

The trustees continue to develop the charity's position as a leading specialist society to provide public benefit through advancements in the science, practice and treatment of people with severe and complex obesity.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

British Obesity and Metabolic Specialist Society

Trustees' Report (continued)

Financial review

At 31 October 2025 the balance sheet shows total unrestricted funds of £1,118,336 (2024 - £849,985). In addition there are restricted funds related to the NBSR database of £18,584, and Surgical Support Lead of £7,884.

During the year BOMSS received membership income of £55,210 (2024 - £66,050) and corporate membership subscriptions of £149,000 (2024 - £210,000).

The Annual Scientific Meeting delegate income totalled £83,575 (2024 - £95,384) with a further £191,138 (2024 - £100,245) of corporate sponsorships for the event.

BOMSS' expenditure for the year totalled £315,176 (2024 - £290,901), of which £147,983 (2024 - £163,931) related to the Annual Scientific Meeting and connected events, £46,649 (2024 - £29,205) to NBSR research and administration costs and £3,000 (2024 - £3,000) for SSL expenditure.

Policy on reserves

The trustees recognise the need for a reasonable level of financial reserves in order to protect the charity from the possibility of any adverse or unforeseen circumstances that could arise.

Unrestricted reserves held at 31 October 2025 enable the charity to continue for at least a further 12 months in the event that there was a significant drop in income. The trustees continue to take appropriate steps to maintain the level of these reserves to meet the future needs of the charity.

Statement of Trustees' Responsibilities

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

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

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

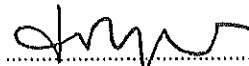
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008,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

British Obesity and Metabolic Specialist Society

Trustees' Report (continued)

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

The annual report was approved by the trustees of the charity on 24 July and signed on its behalf by:
2026



Mr J P Byrne FRCS
Trustee

British Obesity and Metabolic Specialist Society

Independent Examiner's Report to the trustees of British Obesity and Metabolic Specialist Society

I report to the trustees on my examination of the accounts of British Obesity and Metabolic Specialist Society for the year ended 31 October 2025.

Responsibilities and basis of report

As the charity trustees of British Obesity and Metabolic Specialist Society 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 British Obesity and Metabolic Specialist Society's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since British Obesity and Metabolic Specialist Society's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

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

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

L J Osselton

.....
Mrs L J Osselton FCA
Chartered Accountant
ICAEW

Rowan House North
1 The Professional Quarter
Shrewsbury Business Park
Shrewsbury
Shropshire
SY2 6LG

Date: *24 July 2026*

British Obesity and Metabolic Specialist Society

Statement of Financial Activities for the Year Ended 31 October 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies		50,400	-	50,400
Charitable activities		478,923	-	478,923
Investment income	4	945	-	945
Other income		3,610	-	3,610
Total income		<u>533,878</u>	<u>-</u>	<u>533,878</u>
Expenditure on:				
Charitable activities		<u>(265,527)</u>	<u>(49,649)</u>	<u>(315,176)</u>
Total expenditure		<u>(265,527)</u>	<u>(49,649)</u>	<u>(315,176)</u>
Net income/(expenditure)		<u>268,351</u>	<u>(49,649)</u>	<u>218,702</u>
Net movement in funds		268,351	(49,649)	218,702
Reconciliation of funds				
Total funds brought forward		<u>849,985</u>	<u>76,117</u>	<u>926,102</u>
Total funds carried forward	15	<u>1,118,336</u>	<u>26,468</u>	<u>1,144,804</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies		32,733	-	32,733
Charitable activities		471,679	-	471,679
Other income		706	-	706
Total income		<u>505,118</u>	<u>-</u>	<u>505,118</u>
Expenditure on:				
Charitable activities		<u>(258,696)</u>	<u>(32,205)</u>	<u>(290,901)</u>
Total expenditure		<u>(258,696)</u>	<u>(32,205)</u>	<u>(290,901)</u>
Net income/(expenditure)		<u>246,422</u>	<u>(32,205)</u>	<u>214,217</u>
Net movement in funds		246,422	(32,205)	214,217
Reconciliation of funds				
Total funds brought forward		<u>603,563</u>	<u>108,322</u>	<u>711,885</u>
Total funds carried forward	15	<u>849,985</u>	<u>76,117</u>	<u>926,102</u>

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

The funds breakdown for 2025 & 2024 is shown in note 15.

The notes on pages 9 to 17 form an integral part of these financial statements.

British Obesity and Metabolic Specialist Society

(Registration number: 1192184)
Balance Sheet as at 31 October 2025

	Note	2025 £	2024 £
Current assets			
Debtors	12	124,197	114,292
Cash at bank and in hand	13	<u>1,044,760</u>	<u>833,129</u>
		1,168,957	947,421
Creditors: Amounts falling due within one year	14	<u>(24,153)</u>	<u>(21,319)</u>
Net assets		<u>1,144,804</u>	<u>926,102</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	15	26,468	76,117
Unrestricted income funds			
Unrestricted funds		<u>1,118,336</u>	<u>849,985</u>
Total funds	15	<u>1,144,804</u>	<u>926,102</u>

The financial statements on pages 7 to 17 were approved by the trustees, and authorised for issue on ~~24 July 2026~~ and signed on their behalf by:


.....
Mr J P Byrne FRCS
Trustee

British Obesity and Metabolic Specialist Society

Notes to the Financial Statements for the Year Ended 31 October 2025

1 Accounting policies

Statement of compliance

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

Basis of preparation

British Obesity and Metabolic Specialist Society meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Charitable activities

Charitable income comprises subscriptions, meeting registration fees and event sponsorship, and income to collate and maintain NBSR database information.

Income from charitable activities is recognised when the charity becomes entitled to the resources, the trustees are virtually certain that they will receive the resources and the monetary value can be measured with sufficient reliability.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources.

British Obesity and Metabolic Specialist Society

Notes to the Financial Statements for the Year Ended 31 October 2025 (continued)

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs include indirect charitable expenditure and have been allocated to charitable activity cost categories on a basis consistent with the use of resources.

Governance costs include the costs attributable to the charity's compliance with the constitutional and statutory requirements, including independent examination costs.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

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

Trade creditors

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

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

British Obesity and Metabolic Specialist Society

Notes to the Financial Statements for the Year Ended 31 October 2025 (continued)

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

British Obesity and Metabolic Specialist Society

Notes to the Financial Statements for the Year Ended 31 October 2025 (continued)

2 Income from donations, grants and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Grants, including capital grants;			
Grants from other charities	50,400	50,400	32,733
	<u>50,400</u>	<u>50,400</u>	<u>32,733</u>
		Unrestricted funds General £	Total funds £
Total for 2024		<u>32,733</u>	<u>32,733</u>

3 Income from charitable activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Annual scientific meeting and related events	274,713	274,713	195,629
Membership subscriptions - individual and corporate	204,210	204,210	276,050
	<u>478,923</u>	<u>478,923</u>	<u>471,679</u>
		Unrestricted funds General £	Total funds £
Total for 2024		<u>471,679</u>	<u>471,679</u>

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	945	945
Total for 2025	<u>945</u>	<u>945</u>

British Obesity and Metabolic Specialist Society

Notes to the Financial Statements for the Year Ended 31 October 2025 (continued)

5 Other income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Other income	3,610	3,610	706

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Annual scientific meeting and related events		147,983	-	147,983	163,931
NBSR research and administration		-	46,649	46,649	29,205
Surgical Support Lead		-	3,000	3,000	3,000
Grant funding of activities		3,000	-	3,000	-
Allocated support costs	7	100,492	-	100,492	93,381
Governance costs	7	14,052	-	14,052	1,384
		<u>265,527</u>	<u>49,649</u>	<u>315,176</u>	<u>290,901</u>

Analysis of charitable activities expenditure

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Conference costs	132,050	132,050	131,766
Costs of related events during conference programme	9,774	9,774	9,082
Other event costs	6,159	6,159	3,533
Training Day costs	-	-	19,550
	<u>147,983</u>	<u>147,983</u>	<u>163,931</u>

Grant funding relates to bursaries provided to two individuals.

British Obesity and Metabolic Specialist Society

Notes to the Financial Statements for the Year Ended 31 October 2025 (continued)

7 Analysis of governance and support costs

Allocated support costs

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Secretarial and administrative costs	68,120	68,120	57,404
Insurance	2,349	2,349	2,468
Website costs	2,291	2,291	2,310
Printing, postage and stationery	32	32	66
Registration fees	2,927	2,927	2,265
Subscriptions and licences	21,069	21,069	21,175
Sundry expenses	1,155	1,155	3,877
Travel and subsistence	258	258	1,359
Bank and payment facility charges	2,291	2,291	2,457
	<u>100,492</u>	<u>100,492</u>	<u>93,381</u>

Governance costs

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Independent examiner fees			
Examination of the financial statements	1,413	1,413	1,384
Legal and consulting fees	6,784	6,784	-
Other governance costs	5,855	5,855	-
	<u>14,052</u>	<u>14,052</u>	<u>1,384</u>

Other governance costs relates to Committee meeting costs.

8 Trustees remuneration and expenses

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

£224 (2024: £865) of expenses were reimbursed to one of the Trustees during the year.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

British Obesity and Metabolic Specialist Society

Notes to the Financial Statements for the Year Ended 31 October 2025 (continued)

9 Staff costs

The charity had no employees during the period.

10 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	<u>1,413</u>	<u>1,384</u>

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Debtors

	2025 £	2024 £
Trade debtors	29,010	14,002
Prepayments	15,739	27,404
VAT recoverable	<u>79,448</u>	<u>72,886</u>
	<u>124,197</u>	<u>114,292</u>

13 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	<u>1,044,760</u>	<u>833,129</u>

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	21,513	20,019
Accruals	<u>2,640</u>	<u>1,300</u>
	<u>24,153</u>	<u>21,319</u>

British Obesity and Metabolic Specialist Society

Notes to the Financial Statements for the Year Ended 31 October 2025 (continued)

15 Funds

	Balance at 1 November 2024 £	Incoming resources £	Resources expended £	Balance at 31 October 2025 £
Unrestricted funds				
<i>General</i>				
Unrestricted funds	849,985	533,878	(265,527)	1,118,336
Restricted funds				
NBSR research and administration	65,233	-	(46,649)	18,584
Surgical Support Lead	10,884	-	(3,000)	7,884
Total restricted funds	<u>76,117</u>	<u>-</u>	<u>(49,649)</u>	<u>26,468</u>
Total funds	<u>926,102</u>	<u>533,878</u>	<u>(315,176)</u>	<u>1,144,804</u>
	Balance at 1 November 2023 £	Incoming resources £	Resources expended £	Balance at 31 October 2024 £
Unrestricted funds				
<i>General</i>				
Unrestricted funds	603,563	505,118	(258,696)	849,985
Restricted				
NBSR research and administration	94,438	-	(29,205)	65,233
Surgical Support Lead	13,884	-	(3,000)	10,884
Total restricted funds	<u>108,322</u>	<u>-</u>	<u>(32,205)</u>	<u>76,117</u>
Total funds	<u>711,885</u>	<u>505,118</u>	<u>(290,901)</u>	<u>926,102</u>

The specific purposes for which the funds are to be applied are as follows:

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

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

British Obesity and Metabolic Specialist Society

Notes to the Financial Statements for the Year Ended 31 October 2025 (continued)

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 October 2025 £
Current assets	1,129,638	39,319	1,168,957
Current liabilities	<u>(11,302)</u>	<u>(12,851)</u>	<u>(24,153)</u>
Total net assets	<u>1,118,336</u>	<u>26,468</u>	<u>1,144,804</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 October 2024 £
Current assets	859,065	88,356	947,421
Current liabilities	<u>(9,080)</u>	<u>(12,239)</u>	<u>(21,319)</u>
Total net assets	<u>849,985</u>	<u>76,117</u>	<u>926,102</u>

17 Related party transactions

There were no related party transactions in the year.