

BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY AND NUTRITION

England & Wales · Charity number 299294

Details

Status Registered

Legal form Other

Registered 1988-05-19

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

Contact

Address Seven Elms
Dark Lane
Astwood Bank
Redditch
Worcestershire
B96 6HB

Phone 01527893675

Email admin@bspghan.org.uk

Website bspghan.org

Activities

Objects: THE ADVANCEMENT OF RESEARCH, CLINICAL EXCELLENCE AND TRAINING IN PAEDIATRICK GASTROENTEROLOGY NUTRITION AND HEPATOLOGY.

Activities: Advancement of research, clinical excellence and training in paediatric gastroenterology, hepatology and nutrition.

Classification

- **How:** Makes Grants To Individuals, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£286,845	£203,444	-	-
2024-03-31	£237,238	£230,800	-	-
2023-03-31	£334,895	£275,270	-	-
2022-03-31	£80,764	£68,317	-	-
2021-03-31	£33,914	£30,740	-	-

Trustees

Name	Role	Appointed
Dr David Campbell	Chair	2024-03-09
Dr ASTOR RODRIGUES		2023-03-10
Dr David Devadason		2024-03-09
Dr Dharamveer Basude		2023-03-10
Dr Elena Cernat		2024-03-09
Dr Hema Kannappan		2024-03-09
Dr James Ashton		2024-03-09
Dr SHYLA KISHORE		2025-03-20
Dr Sanjaykumar Radhakrishnan Rajwal		2023-03-10
Dr Shishu Sharma		2024-03-09

Accounts

**THE BRITISH SOCIETY OF PAEDIATRIC
GASTROENTEROLOGY HEPATOLOGY AND NUTRITION**

**ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

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THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

REFERENCE AND ADMINISTRATIVE INFORMATION

Registered charity name British Society of Paediatric Gastroenterology and Nutrition

Registered charity number Charity number 299294

Council members

Dr David Campbell* (President 2025 - 2028)
Dr Astor Rodrigues* (Convenor 2023 - 2026)
Dr Dharam Basude* (Treasurer 2023 - 2026)
Dr Sanjay Rajwal* (2023 – 2026)
Dr David Devadason* (2024 – 2027)
Dr Shyla Kishore* (2025 – 2028)
Dr Elena Cernat* (2024 – 2027)
Dr Shishu Sharma* (2024 – 2027)
Dr Hema Kannappen* (2024 – 2027)
Dr James Ashton* (2024 – 2027)
Dr Christopher Bakewell (2023 – 2026)
Dr Lucy Howarth (2023 – 2026)
Dr Nkem Onyeador (2023 – 2026)
Amy Phipps (2024 – 2027)
Elizabeth O'Connor (2022 – 2025)
Dr Ed Gaynor (2022 – 2025)

*elected /appointed members and charity trustees

Registered office

Seven Elms
Dark Lane
Astwood Bank
Redditch B96 6HB

Website www.bspghan.org

Bankers

Lloyds Bank plc
Business banking
BX1 1LT

Independent examiner

P W Hill FCA
Hillyates, Chartered Accountants
Hill House, 27 Meadowford
Newport, Saffron Walden
Essex CB11 3QL

THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

COUNCIL'S REPORT

The Council presents its annual report with the accounts of The British Society of Paediatric Gastroenterology Hepatology and Nutrition ("BSPGHAN" or "the Society") for the year ended 31 March 2025.

The accounts have been prepared in accordance with the accounting policies set out on page 8 of the attached accounts and comply with the Society's governing document and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective from accounting periods commencing 1 January 2015 or later.

Structure, governance and management

- **Constitution**

The British Society of Paediatric Gastroenterology Hepatology and Nutrition is governed by a Council and various Committees in accordance with the rules of the Society. The Society's Charitable Constitution was adopted at York RCPCH meeting in April 1997, and which has been revised at subsequent AGMs up to and including the 2025 AGM.

- **Organisation**

The business of the Society is conducted by a Council meeting three to four times a year consisting of the President, Convenor, Treasurer and chairs of the following groups: Gastroenterology, Hepatology, Pancreatitis, Nutrition, Research, Endoscopy, Education, Paediatricians with an expertise in GHN (PeGHAN), Trainees and Associate Members. A quorum of five must be present at each Council meeting and must include the President or Convenor.

In addition, Council is free to invite appropriate individuals such as CSAC Chair, Chair of the Clinical Standards Group, a representative nominated by BAPS, representatives of other professional societies, Patient Parent Groups, organisers of annual meetings, the webmaster and lay representatives to attend Council in an advisory capacity and without voting rights.

- **The Council**

The elected (and co-opted) members of Council are charity Trustees of the Society (within the meaning prescribed by the Charities Act 1993) and are responsible for the governance of the Society.

The following were Members of Council during the year ended 31 March 2025:

Dr David Campbell (President Elect from 20 March 2025)	President
Dr Keith Lindley (President until 20 March 2025)	Former President
Dr Astor Rodrigues	Convenor
Dr Dharam Basude	Treasurer
Dr Sanjay Rajwal	Hepatology
Dr David Devadason	Gastroenterology
Dr Jutta Koeglmeier	Education*
Dr Shyla Kishore	Education*
Dr Elena Cernat	Nutrition
Dr Shishu Sharma	Endoscopy
Dr Hema Kannappan	PeGHAN
Dr James Ashton	Research
Dr Christopher Bakewell	Trainees**
Dr Lucy Howarth	Co-Chair of CSAC**
Dr Nkem Onyeador	Co-Chair of CSAC**
Amy Phipps	Associate Members**
Elizabeth O'Connor	BAPS**
Dr Ed Gaynor	Quality Standards**

*Elected at the 20 March 2025 AGM with the post commencing with effect from the April 2025 Council meeting was Dr Shyla Kishore as Chair of Education replacing Dr Jutta Koeglmeier. The position of Chair of Pancreatitis is currently vacant.

** Lucy Howarth and Nkem Onyeador, the CSAC Co Chairs, Amy Phipps Associate Members' Group Chair, Elizabeth O'Connor, the BAPS Representative, Dr Ed Gaynor, the Chair of Quality Standards, the current vacant Lay Representative representing the Parent Patient Partnership Group, are all co-opted posts. Dr Christopher Bakewell as Trainees Representative is an invited position.

COUNCIL'S REPORT

Structure, governance and management – continued

- **The Council – continued**

Webmaster James Fletcher of John Lister Consulting continued to act as Website Administrators with Fatimah Alqahtani acting as Non-technical webmaster.

During the year ended 31 March 2025, no member of Council received any remuneration for services as a member of the Council (2024 - £nil).

During the year ended 31 March 2025, some members of Council received reimbursed expenses relating to expenditure incurred on Society business.

Whilst certain members of Council are actively involved in the local organisation of the Society's Annual Meetings, no member of Council had a beneficial interest in any contract reportable as a related party transaction with the Society during the year.

The President, Convenor, Treasurer (herein after called 'The Executive') and other members of Council normally serve for a period of three years.

The President is elected by electronic voting of the membership if two or more applications are received one year prior to taking up office and may attend Council meetings as an observer for the twelve month period prior to taking up office. In the event of only one application being received the President Elect is voted in by a show of hands at the January AGM and takes up office the following year.

All Council Members are elected by means of electronic voting if two or more expressions of interest are received or at the AGM, by a show of hands if only one expression of interest is received.

The Trainee's representative is elected by the Trainees group and ratified at the AGM. The Associate Members' representative and the paediatric surgeon (who represents BAPS) are nominated by their respective groups. The organiser of the Annual meeting is invited to attend Council meetings.

Objectives and activities

The objects of the Society are the advancement of research, clinical excellence and training in paediatric gastroenterology, hepatology and nutrition.

In furtherance of these objects but no further or otherwise the Society:

- (i) Fosters professional relationships with colleagues, both nationally and internationally, and
- (ii) Organises the Annual Meetings, which shall remain the fora at which researchers can present their work

The Society has provided funding for teaching and training, as well as meeting to develop its own strategy and ensure its own good governance. It has also funded advisory committees to develop opinion and advice on a range of topics, reports on which are available from the reports that are regularly issued.

Additionally, in planning the activities for the year and for the future, Members of Council confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Achievements and performance

BSPGHAN is a society that brings together colleagues from a range of professional disciplines and is recognised by the Royal College of Paediatrics and Child Health (RCPCH) as the society responsible for this field of paediatric medicine.

BSPGHAN's membership is renowned for its friendliness and inclusivity. Membership stands at around 500 members, comprising consultants and specialist trainees in paediatric gastroenterology, hepatology and nutrition: affiliated health care professionals such as specialist dieticians, nurses, pharmacists, clinical psychologists and scientists. This breadth of membership is a great benefit to the society, and the wide range of professionals serve to represent our models of care for families. BSPGHAN has Professional groups and Working Parties to advocate for the key issues that our patients face.

The Annual Trainees meeting was held in Leeds in October 2024 along with other study days and the 2025 Society's Annual Meeting was successfully held in Newcastle in March 2025. The Annual Trainees meeting for 2025/2026 was held in Cardiff in October 2025 and the Society's 2025/2026 Annual Meeting is scheduled to take place in Leeds in March 2026.

Jennie Mort of Sovereign Conference continues in the role as Society Administrator, with support costs maintained to sustain BSPGHAN business and a fourth year of the provision of Frontline Gastroenterology to members.

COUNCIL'S REPORT

Financial review

- **Results for the year**
The Society had net incoming resources for the year of £83,399 (2024 – £6,438) as shown in the Statement of Financial Activities on page 6.
- **Reserves and financial position**
The Society now has unrestricted reserves totalling £465,461 (2024 - £382,062) which the Society has built up over the years to protect the continuing operation of its activities. The Society regularly reviews the level of reserves at which it requires to operate and has determined that at least £50,000 should now be set aside to cover general uncertainties, reduced income, rising inflation and in the event of unrecovered fixed costs of an Annual Meeting which cannot be held for some reason or another, requiring the refund of registration fees and sponsorship monies.

Plans for the future

Council has published an updated strategy document on its website covering 2025 to 2027 following a further strategy day held at the Autumn 2024 Council meeting. Council envisages four strategic priorities for 2025 to 2027:

- Supporting members
- Education and Research
- Raising Standards
- Sustainability

Approved by the Council on 9 October 2025 and signed on its behalf by:

Dr Dharam Basude
Treasurer

THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

INDEPENDENT EXAMINERS REPORT FOR THE YEAR ENDED 31 MARCH 2025 TO THE COUNCIL OF THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

I report to the trustees on my examination of the accounts of The British Society of Paediatric Gastroenterology Hepatology and Nutrition ('the society') for the year ended 31 March 2025 which comprise the statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 43 of the Charities Act 1993. 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 this 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, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As trustees of the charity, 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 charity's accounts carried out under section 145 of the 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit go beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of the 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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- 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.

Hillyates, Chartered Accountants
Hill House, 27 Meadowford
Newport, Saffron Walden
Essex CB11 3QL
21 October 2025

P W Hill FCA
Independent Examiner

THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED TO 31 MARCH 2025

	Note	2025 £	2024 £
Income and endowments from:			
Donations and legacies	1	62,903	68,489
Income from charitable activities	2	216,921	162,727
Income from investments – interest receivable		7,021	6,022
Other income		-	-
Total income and endowments		286,845	237,238
Expenditure on:			
Expenditure on charitable activities			
Meetings costs	4.1	160,759	140,503
Membership services	4.2	27,660	29,917
Governance	4.3	14,415	13,086
Working groups and committees	4.4	610	977
Trainees' meetings BSPGHAN contribution.	5	-	1,454
Research and Innovation grants	10.1	-	44,863
Total expenditure		203,444	230,800
Net income and net movement in funds	9	83,401	6,438
Reconciliation of funds			
Total unrestricted funds brought forward	9	382,062	375,624
Total unrestricted funds carried forward	9	465,463	382,062

All of the Society's activities were derived from continuing operations during the above two financial years.

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

THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

BALANCE SHEET AT 31 MARCH 2025

	Note	2025 £	2024 £
Current assets			
Debtors	7	110,879	74,822
Cash at bank and in hand		413,687	357,809
		524,566	432,631
Creditors: amounts falling due within one year	8	(59,103)	(50,569)
Net current assets		465,463	382,062
Total assets less current liabilities		465,463	382,062
Funds			
Unrestricted funds			
General fund	9	413,960	370,559
Designated funds	9	51,503	11,503
Total funds		465,463	382,062

The accounts were approved by Council on 9 October 2025 and signed on its behalf by:

Dr David Campbell
President

Council members

Dr Dharam Basude
Treasurer

THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

PRINCIPAL ACCOUNTING POLICIES

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

Basis of preparation

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

The accounts, which have been prepared in £s sterling and are rounded to the nearest pound, cover the charity for the reporting date of 31 March 2025 and for the year ended 31 March 2025.

The accounts have been prepared in accordance with Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (Charities SORP FRS 102), issued on 16 July 2014, Update Bulletin 1 issued on 2 February 2016, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

BSPGHAN constitutes a public benefit entity as defined by FRS 102.

Assessment of going concern

COVID, economic and other world-wide events continue to pose major challenges and a high level of uncertainty for many, but Members of Council continue to have every expectation that the Society has adequate resources to continue in operation for the next twelve months in meeting its liabilities as they fall due and that the going concern basis of accounting remains appropriate.

Income recognition

All income is recognised in the statement of financial activities when the Society is entitled to the income and the amount can be quantified with reasonable accuracy and as follows:

Membership fees when due and based on the current rates of £125 for full membership, £41 for overseas membership and £25 for associate membership and the membership year to 31 March.

Annual and other meetings income comprise applicable educational and other grants and registration fees.

Bank interest when receivable.

No value is included in income and expenditure for the time donated by members.

Expenditure recognition

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

Charitable expenditure, which excludes VAT, comprises those costs incurred by the Society in the delivery of its activities and services. Under its partially exempt VAT Registration effective from 1 March 2019, the Society is entitled to recover all of input VAT on expenditure directly attributable to its taxable income and a major proportion of input VAT on other expenditure.

Allocation of support costs

Support costs have been allocated to activities on a basis consistent with the use of resources and time spent. The costs of the Administrator have been allocated 75% to membership and 25% to governance based on estimated time spent and after allowing for Annual meeting costs, council meetings expenses and other costs that can be directly allocated. The costs of the Assistant Administrator, income collection and other sundry costs have been directly allocated to membership. The Society employs no staff and uses contract services where necessary.

Fund accounting

Unrestricted funds are available for use at the discretion of the Council in furtherance of the general charitable activities.

Cash flow

The accounts do not include a cash flow statement because the Trust is exempt from the requirement to prepare such a statement under the Charities SORP (FRS 102) Update Bulletin 1.

Taxation

The Society is a registered charity and therefore is not liable for income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities. The Society is now registered for VAT under a Partial Exemption arrangement.

THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1. Donations and legacies

Note	2025 £	2024 £
Membership fees	3 42,903	42,489
Sponsorship agreements	20,000	26,000
	<u>62,903</u>	<u>68,489</u>

2 Income from charitable activities

Note	2025 £	2024 £
Annual meeting – March 2025 (March 2024)	5 205,640	151,899
Trainees annual meeting	5 10,298	9,495
Other educational meetings and study days	5 983	1,333
	<u>216,921</u>	<u>162,727</u>

3. Membership fees and numbers

Note	2025 £	2024 £
Total membership fees		
Full	39,828	39,144
Associate	3,075	3,345
1	<u>42,903</u>	<u>42,489</u>
	2025	2024
Membership numbers		
Full	314	291
Overseas	9	9
Honorary	17	17
	<u>340</u>	<u>317</u>
Associate	124	114
	<u>464</u>	<u>431</u>

4. Cost of charitable activities

4.1 Meetings costs

Note	2025 £	2024 £
Annual meeting – March 2025	5 132,238	123,285
Annual meeting – share of surplus March 2025	5 18,350	7,154
Trainees annual meeting	5 9,378	9,494
Other educational meetings and study days	5 793	570
	<u>160,759</u>	<u>140,503</u>

4.2 Membership services

Note	2025 £	2024 £
Provision of Frontline Gastroenterology	8,680	10,240
Allocation of support costs	6 16,849	17,263
Website and IT costs	2,131	2,414
	<u>27,660</u>	<u>29,917</u>

THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

4. Cost of charitable activities – continued

4.3 Governance costs	Note	2025 £	2024 £
Council meetings and related expenses		4,238	3,059
Council members indemnity insurance		1,417	1,267
Independent examiner's fees and expenses		3,300	3,300
Allocation of support costs	6	5,460	5,460
		<u>14,415</u>	<u>13,086</u>
4.4 Working party groups and committees	Note	2025 £	2024 £
Education		-	58
IBD group		160	479
Other		450	440
		<u>610</u>	<u>977</u>

During and since the Pandemic, Council business and that undertaken by working party groups and committees have used virtual technology wherever possible and practicable.

5. Analysis of meetings

	Note	Other educational meetings and study days £	Trainees October 2024 £	Annual meeting March 2025 £
Income				
Sponsors and exhibitors	2	-	850	107,189
Registration fees	2	983	9,448	98,450
BSPGHAN contribution		-	-	-
		<u>983</u>	<u>10,298</u>	<u>205,639</u>
Direct expenses				
Conference, accommodation and related expenses	4.1	793	9,378	132,238
		<u>190</u>	<u>920</u>	<u>73,401</u>
Balance				
Local organiser share*	4.1	-	-	18,350
BSPGHAN		190	920	55,051
		<u>190</u>	<u>920</u>	<u>73,401</u>

*Local organiser share is either donated to an NHS Trust or University Administered account.

6. Support costs

	Membership (note 4) £	Governance (note 4) £	2025 £	2024 £
Administrator	16,380	5,460	21,840	21,840
Income collection	373	-	373	792
Other costs	96	-	96	91
	<u>16,849</u>	<u>5,460</u>	<u>22,309</u>	<u>22,723</u>

THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

7. Debtors

	2025 £	2024 £
Annual meeting income from March 2025 (March 2024)	102,957	67,495
Annual meeting expenses prepaid for March 2026 (March 2025)	138	184
Arrears of members subscriptions	350	225
VAT repayable	4,336	5,634
Other debtors and prepayments	3,098	1,284
	<u>110,879</u>	<u>74,822</u>

8. Creditors: amounts falling due within one year

	2025 £	2024 £
Annual meeting expenses from March 2025 (March 2024)	13,522	11,667
Annual meeting – Local organiser shares for 2024 and 2025	25,504	7,154
Annual sponsorship and other income in advance	2,000	12,000
Members subscriptions paid in advance/overpaid	11,485	11,646
Research grants	-	-
Other creditors, accruals and provisions	6,592	9,102
	<u>59,103</u>	<u>50,569</u>

9. Unrestricted funds

Unrestricted funds are made up as follows:

	General funds £	Designated funds £	Total £
Balances at 1 April 2024	370,559	11,503	382,062
Applications – awards	10.1 -	-	(40,000)
New awards designated	10.2 (40,000)	40,000	-
Net incoming resources	83,401	-	83,401
	<u>413,960</u>	<u>51,503</u>	<u>465,463</u>
Balances at 31 March 2025			

10. Designated funds – research and innovation grants

10.1 Applications made during the year

	2025 £	2024 £
BSPGHAN Innovation grants	-	10,000
Joint Guts UK/BSPGHAN Research Grant	-	29,921
James Lind Alliance PSP for Digital Health Technology (collaboration with BSG)	-	4,942
BSPGHAN Research Prizes	-	-
	<u>-</u>	<u>44,863</u>

Designated funds of £51,503 as at 31 March 2025 represent unclaimed/unspent awards and include the James Lind Alliance grant awarded for 2022 and the 2025 joint Guts UK/BSPGHAN research grant.

THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

10. Designated funds – research and innovation grants (continued)

10.2 Designations made during the year

	2025 £	2024 £
Joint Guts UK/BSPGHAN Research Grant	40,000	29,921
James Lind Alliance PSP for Digital Health Technology (joint collaboration with BSG)	.	-
Joint Guts UK/BSPGHAN small start-up grant on pancreatic diseases	.	-
BSPGHAN Research Prizes	.	-
BSPGHAN Innovation grants	.	10,000
	<u>40,000</u>	<u>39,921</u>

11. Commitments relating to the year ending 31 March 2026

For the year ending 31 March 2026 Council continues to support between £2,000 to £5,000 per meeting of other educational meetings and study days.

12. Members of Council remuneration and expenses and related party transactions

During the year ended 31 March 2025, no member of Council received any remuneration for services as a member of the Council (2024 - £nil).

During the year ended 31 March 2025, some members of Council received reimbursed expenses relating to expenditure incurred on Society business.

Whilst certain members of Council are actively involved in the local organisation of the Society's Annual Meetings, no member of Council had a beneficial interest in any contract reportable as a related party transaction with the Society during the year.

Accounts

**THE BRITISH SOCIETY OF PAEDIATRIC
GASTROENTEROLOGY HEPATOLOGY AND NUTRITION**

**ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024**

THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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REFERENCE AND ADMINISTRATIVE INFORMATION

Registered charity name British Society of Paediatric Gastroenterology and Nutrition

Registered charity number Charity number 299294

Council members

Dr Keith Lindley* (President 2022 – 2024)
Dr David Campbell* (President Elect 2024)
Dr Astor Rodrigues* (Convenor 2023 - 2026)
Dr Dharam Basude* (Treasurer 2023 - 2026)
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Dr Hema Kannappen* (2024 – 2027)
Dr Christopher Bakewell (2023 – 2026)
Dr Lucy Haworth (2023 – 2026)
Dr Nkem Onyeador (2023 – 2026)
Amy Phipps (2024 – 2027)
Elizabeth O'Connor (2022 – 2025)
Dr Ed Gaynor (2022 – 2025)

*elected /appointed members and charity trustees

Registered office

Seven Elms
Dark Lane
Astwood Bank
Redditch B96 6HB

Website www.bspghan.org

Bankers

Lloyds Bank plc
Business banking
BX1 1LT

Independent examiner

P W Hill FCA
Hillyates, Chartered Accountants
Hill House, 27 Meadowford
Newport, Saffron Walden
Essex CB11 3QL

THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

COUNCIL'S REPORT

The Council presents its annual report with the accounts of The British Society of Paediatric Gastroenterology Hepatology and Nutrition ("BSPGHAN" or "the Society") for the year ended 31 March 2024.

The accounts have been prepared in accordance with the accounting policies set out on page 8 of the attached accounts and comply with the Society's governing document and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective from accounting periods commencing 1 January 2015 or later.

Structure, governance and management

- **Constitution**

The British Society of Paediatric Gastroenterology Hepatology and Nutrition is governed by a Council and various Committees in accordance with the rules of the Society. The Society's Charitable Constitution was adopted at York RCPCH meeting in April 1997, and which has been revised at subsequent AGMs up to and including the 2024 AGM.

- **Organisation**

The business of the Society is conducted by a Council meeting three to four times a year consisting of the President, Convenor, Treasurer and chairs of the following groups: Gastroenterology, Hepatology, Pancreatitis, Nutrition, Research, Endoscopy, Education, Paediatricians with an expertise in GHN (PeGHAN), Trainees and Associate Members. A quorum of five must be present at each Council meeting and must include the President or Convenor.

In addition, Council is free to invite appropriate individuals such as CSAC Chair, Chair of the Clinical Standards Group, a representative nominated by BAPS, representatives of other professional societies, Patient Parent Groups, organisers of annual meetings, the webmaster and lay representatives to attend Council in an advisory capacity and without voting rights.

- **The Council**

The elected (and co-opted) members of Council are charity Trustees of the Society (within the meaning prescribed by the Charities Act 1993) and are responsible for the governance of the Society.

The following were Members of Council during the year ended 31 March 2024:

Dr Keith Lindley	President
Dr David Campbell	President Elect*
Dr Astor Rodrigues	Convenor
Dr Dharam Basude	Treasurer
Dr Tassos Grammatikopoulos	Pancreatitis*
Dr Sanjay Rajwal	Hepatology
Dr Kornilia Nikaki	Gastroenterology*
Dr David Devadason	Gastroenterology*
Dr Jutta Koeglmeier	Education
Dr Andrew Barclay	Nutrition*
Dr Elena Cernat	Nutrition*
Dr Nadeem Afzal	Endoscopy*
Dr Shishu Sharma	Endoscopy*
Dr Shveta Chana	Paediatricians with Expertise*
Dr Hema Kannappan	Paediatricians with Expertise*
Dr Marco Gasparetto	Research*
Dr James Ashton	Research*
Dr Christopher Bakewell	Trainees**
Dr Lucy Haworth	Co-Chair of CSAC**
Dr Nkem Onyeador	Co-Chair of CSAC**
Lindsay Hogg	Associate Members***
Amy Phipps	Associate Members**
Elizabeth O'Connor	BAPS**
Dr Ed Gaynor	Quality Standards**
Julie Harrington	Lay Representative***

COUNCIL'S REPORT

Structure, governance and management – continued

- **The Council – continued**

*Elected at the 9 March 2024 AGM with posts commencing with effect from the April 2024 Council meeting were Dr David Cambell as President Elect, Dr David Devadason as Chair of Gastroenterology replacing Dr Kornilia Nikaki, Elena Cernat as Chair of Nutrition replacing Dr Andrew Barclay, Dr Shishu Sharma as Chair of Endoscopy replacing Dr Nadeem Afzal, Dr James Ashton as Chair of Research replacing Dr Marco Gasparetto, and Dr Hema Kannappen as Chair of Paediatricians replacing Dr Shveta Chana. Dr Tassos Grammatikopoulos vacated his position as Chair of Pancreatitis and the position is currently vacant.

** Lucy Haworth and Nkem Onyeador, the CSAC Co Chairs, Lindsay Hogg, the Associate Members' Group Chair, Elizabeth O'Connor, the BAPS Representative, Dr Ed Gaynor, the Chair of Quality Standards, the current vacant Lay Representative representing the Parent Patient Partnership Group, are all co-opted posts. Dr Christopher Bakewell as Trainees Representative is an invited position.

***Vacating their posts in March 2024 were Lindsay Hogg, Associate Members' Group Joint Chair and Julie Harrington representing the Parent Patient Partnership Group

Webmasters John Lister and James Fletcher of John Lister Consulting continued to act as Website Administrators with Fatimah Alqahtani acting as Non-technical webmaster.

During the year ended 31 March 2024, no member of Council received any remuneration for services as a member of the Council (2023 - £nil).

During the year ended 31 March 2024, some members of Council received reimbursed expenses relating to expenditure incurred on Society business.

Whilst certain members of Council are actively involved in the local organisation of the Society's Annual Meetings, no member of Council had a beneficial interest in any contract reportable as a related party transaction with the Society during the year.

The President, Convenor, Treasurer (herein after called 'The Executive') and other members of Council normally serve for a period of three years.

The President is elected by electronic voting of the membership if two or more applications are received one year prior to taking up office and may attend Council meetings as an observer for the twelve month period prior to taking up office. In the event of only one application being received the President Elect is voted in by a show of hands at the January AGM and takes up office the following year.

All Council Members are elected by means of electronic voting if two or more expressions of interest are received or at the AGM, by a show of hands if only one expression of interest is received.

The Trainee's representative is elected by the Trainees group and ratified at the AGM. The Associate Members' representative and the paediatric surgeon (who represents BAPS) are nominated by their respective groups. The organiser of the Annual meeting is invited to attend Council meetings.

Objectives and activities

The objects of the Society are the advancement of research, clinical excellence and training in paediatric gastroenterology, hepatology and nutrition.

In furtherance of these objects but no further or otherwise the Society:

- (i) Fosters professional relationships with colleagues, both nationally and internationally, and
- (ii) Organises the Annual Meetings, which shall remain the fora at which researchers can present their work

The Society has provided funding for teaching and training, as well as meeting to develop its own strategy and ensure its own good governance. It has also funded advisory committees to develop opinion and advice on a range of topics, reports on which are available from the reports that are regularly issued.

Additionally, in planning the activities for the year and for the future, Members of Council confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

COUNCIL'S REPORT

Achievements and performance

BSPGHAN is a society that brings together colleagues from a range of professional disciplines and is recognised by the Royal College of Paediatrics and Child Health (RCPCH) as the society responsible for this field of paediatric medicine.

BSPGHAN's membership is renowned for its friendliness and inclusivity. Membership stands at around 500 members, comprising consultants and specialist trainees in paediatric gastroenterology, hepatology and nutrition: affiliated health care professionals such as specialist dietitians, nurses, pharmacists, clinical psychologists and scientists. This breadth of membership is a great benefit to the society and the wide range of professionals serve to represent our models of care for families. BSPGHAN has Professional groups and Working Parties to advocate for the key issues that our patients face.

The Annual Trainees meeting was held in Southampton October 2023 along with two virtual study days and the 2024 Society's Annual Meeting was successfully held in Bristol in March 2024. The Annual Trainees meeting for 2024/2025 was held in October 2024 and the Society's 2024/2025 Annual Meeting is scheduled to take place in Newcastle in March 2025.

Jennie Mort of Sovereign Conference continues in the role as Society Administrator, with support costs maintained to sustain BSPGHAN business and the third full year of the provision of Frontline Gastro to members.

Financial review

- **Results for the year**
The Society had net incoming resources for the year of £6,438 (2023 – £59,625) as shown in the Statement of Financial Activities on page 6.
- **Reserves and financial position**
The Society now has unrestricted reserves totalling £382,0623 (2023 - £375,624) which the Society has built up over the years to protect the continuing operation of its activities. The Society regularly reviews the level of reserves at which it requires to operate and has determined that at least £50,000 should now be set aside to cover general uncertainties, reduced income, rising inflation and in the event of unrecovered fixed costs of an Annual Meeting which cannot be held for some reason or another, requiring the refund of registration fees and sponsorship monies.

Plans for the future

Council has published a strategy document on its website covering 2023 to 2025 following a formal strategy meeting held in January 2023. The strategy envisages in 3 key areas of:

- Sustainability
- High quality education and research
- Engagement with other gastroenterological entities external to BSPGHAN.

Approved by the Council on 8 January 2025 and signed on its behalf by:

Dr Dharam Basude
Treasurer

THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

INDEPENDENT EXAMINERS REPORT FOR THE YEAR ENDED 31 MARCH 2024 TO THE COUNCIL OF THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

I report to the trustees on my examination of the accounts of The British Society of Paediatric Gastroenterology Hepatology and Nutrition ('the society') for the year ended 31 March 2024 which comprise the statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 43 of the Charities Act 1993. 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 this 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, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As trustees of the charity 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 charity's accounts carried out under section 145 of the 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit go beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of the 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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- 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.

Hillyates, Chartered Accountants
Hill House, 27 Meadowford
Newport, Saffron Walden
Essex CB11 3QL
9 January 2025

P W Hill FCA
Independent Examiner

THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED TO 31 MARCH 2024

	Note	2024 £	2023 £
Income and endowments from:			
Donations and legacies	1	68,489	63,303
Income from charitable activities	2	162,727	266,318
Income from investments – interest receivable		6,022	2,405
Other income		-	2,869
Total income and endowments		237,238	334,895
Expenditure on:			
Expenditure on charitable activities			
Meetings costs	4.1	140,503	223,749
Membership services	4.2	29,917	31,751
Governance	4.3	13,086	13,797
Working groups and committees	4.4	977	1,580
Trainees' meetings BSPGHAN contribution.	5	1,454	2,287
Research and Innovation grants	10.1	44,863	1,795
Other costs - BAPEN		-	310
Total expenditure		230,800	275,270
Net income and net movement in funds	9	6,438	59,625
Reconciliation of funds			
Total unrestricted funds brought forward	9	375,624	315,999
Total unrestricted funds carried forward	9	382,062	375,624

All of the Society's activities were derived from continuing operations during the above two financial years.

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

THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

BALANCE SHEET AT 31 MARCH 2024

	Note	2024 £	2023 £
Current assets			
Debtors	7	74,822	19,854
Cash at bank and in hand		357,809	476,752
		432,631	496,606
Creditors: amounts falling due within one year	8	(50,569)	(120,982)
Net current assets		382,062	375,624
Total assets less current liabilities		382,062	375,624
Funds			
Unrestricted funds			
General fund	9	370,559	358,549
Designated funds	9	11,503	17,075
Total funds		382,062	375,624

The accounts were approved by Council on 8 January 2025 and signed on its behalf by:

Dr Keith Lindley
President

Council members

Dr Dharam Basude
Treasurer

THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

PRINCIPAL ACCOUNTING POLICIES

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

Basis of preparation

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

The accounts, which have been prepared in £s sterling and are rounded to the nearest pound, cover the charity for the reporting date of 31 March 2024 and for the year ended 31 March 2024.

The accounts have been prepared in accordance with Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (Charities SORP FRS 102), issued on 16 July 2014, Update Bulletin 1 issued on 2 February 2016, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

BSPGHAN constitutes a public benefit entity as defined by FRS 102.

Assessment of going concern

COVID, economic and other world-wide events continue to pose major challenges and a high level of uncertainty for many, but Members of Council continue to have every expectation that the Society has adequate resources to continue in operation for the next twelve months in meeting its liabilities as they fall due and that the going concern basis of accounting remains appropriate.

Income recognition

All income is recognised in the statement of financial activities when the Society is entitled to the income and the amount can be quantified with reasonable accuracy and as follows:

Membership fees when due and based on the current rates of £125 for full membership, £41 for overseas membership and £25 for associate membership and the membership year to 31 March.

Annual and other meetings income comprise applicable educational and other grants and registration fees.

Bank interest when receivable.

No value is included in income and expenditure for the time donated by members.

Expenditure recognition

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

Charitable expenditure, which excludes VAT, comprises those costs incurred by the Society in the delivery of its activities and services. Under its partially exempt VAT Registration effective from 1 March 2019, the Society is entitled to recover all of input VAT on expenditure directly attributable to its taxable income and a major proportion of input VAT on other expenditure.

Allocation of support costs

Support costs have been allocated to activities on a basis consistent with the use of resources and time spent. The costs of the Administrator have been allocated 75% to membership and 25% to governance based on estimated time spent and after allowing for Annual meeting costs, council meetings expenses and other costs that can be directly allocated. The costs of the Assistant Administrator, income collection and other sundry costs have been directly allocated to membership. The Society employs no staff and uses contract services where necessary.

Fund accounting

Unrestricted funds are available for use at the discretion of the Council in furtherance of the general charitable activities.

Cash flow

The accounts do not include a cash flow statement because the Trust is exempt from the requirement to prepare such a statement under the Charities SORP (FRS 102) Update Bulletin 1.

Taxation

The Society is a registered charity and therefore is not liable for income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities. The Society is now registered for VAT under a Partial Exemption arrangement.

THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

1. Donations and legacies

Note	2024 £	2023 £
Membership fees	3 42,489	37,303
Sponsorship agreements	26,000	26,000
	<u>68,489</u>	<u>63,303</u>

2 Income from charitable activities

Note	2023 £	2022 £
Annual meeting – April 2022	5 -	108,694
Annual meeting – March 2024 (March 2023)	5 151,899	150,695
Trainees annual meeting	5 9,495	6,929
Trainees virtual study days	5 1,333	-
	<u>162,727</u>	<u>266,318</u>

3. Membership fees and numbers

Note	2024 £	2023 £
Total membership fees		
Full	39,144	34,403
Associate	3,345	2,900
	<u>42,489</u>	<u>37,303</u>
	2024	2023
Membership numbers		
Full	291	341
Overseas	9	17
Honorary	17	12
	<u>317</u>	<u>370</u>
Associate	114	142
	<u>431</u>	<u>512</u>

4. Cost of charitable activities

4.1 Meetings costs

Note	2024 £	2023 £
Annual meeting – March 2024	5 123,285	59,608
Annual meeting – share of surplus March 2024	5 7,154	12,272
Annual meeting – March 2023	5 -	144,940
Trainees annual meeting	5 9,494	6,929
Trainees virtual study days	5 570	-
	<u>140,503</u>	<u>223,749</u>

4.2 Membership services

Note	2024 £	2023 £
Provision of Frontline Gastro	10,240	9,560
Allocation of support costs	6 17,263	19,819
Website and IT costs	2,414	2,372
	<u>29,917</u>	<u>31,751</u>

THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

4. Cost of charitable activities – continued

4.3 Governance costs	Note	2024 £	2023 £
Council meetings and related expenses		3,059	4,394
Council members indemnity insurance		1,267	1,153
Independent examiner's fees and expenses		3,300	3,150
Allocation of support costs	6	5,460	5,100
		<u>13,086</u>	<u>13,797</u>
4.4 Working party groups and committees	Note	2024 £	2023 £
Education		58	487
IBD group		479	384
Endoscopy		-	96
E & E		-	613
Other		440	-
		<u>977</u>	<u>1,580</u>

During and since the Pandemic, Council business and that undertaken by working party groups and committees have used virtual technology wherever possible and practicable.

5. Analysis of meetings

	Note	Trainees virtual study days £	Trainees October 2023 £	Annual meeting March 2024 £
Income				
Sponsors and exhibitors	2	-	3,250	62,750
Registration fees	2	1,333	4,790	89,149
BSPGHAN contribution		-	1,454	-
		<u>1,333</u>	<u>9,494</u>	<u>151,899</u>
Direct expenses				
Conference, accommodation and related expenses	4	570	9,494	123,285
Balance		<u>763</u>	<u>-</u>	<u>28,614</u>
Local organiser share*	4	-	-	7,154
BSPGHAN		763	-	21,460
		<u>763</u>	<u>-</u>	<u>28,460</u>

*Local organiser share is either donated to an NHS Trust or University Administered account.

6. Support costs

	Membership (note 4) £	Governance (note 4) £	2024 £	2023 £
Administrator, including expenses	16,380	5,460	21,840	24,352
Income collection	792	-	792	416
Other costs	91	-	91	151
	<u>17,263</u>	<u>5,460</u>	<u>22,723</u>	<u>24,919</u>

THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

7. Debtors

	2024 £	2023 £
Annual meeting income from March 2024 (March 2023)	67,495	18,369
Annual meeting expenses prepaid for March 2025 (March 2024)	184	154
Arrears of members subscriptions	225	200
VAT repayable	5,634	-
Other debtors and prepayments	1,284	1,131
	<u>74,822</u>	<u>19,854</u>

8. Creditors: amounts falling due within one year

	2024 £	2023 £
Annual meeting expenses from March 2024 (March 2023)	18,821	71,455
Annual sponsorship income in advance	12,000	22,367
Members subscriptions paid in advance/overpaid	11,646	164
Research grants	-	-
VAT payable	-	15,967
Other creditors, accruals and provisions	9,102	10,729
	<u>50,569</u>	<u>120,982</u>

9. Unrestricted funds

Unrestricted funds are made up as follows:

	General funds £	Designated funds £	Total £
Balances at 1 April 2023	358,549	17,075	375,624
Applications – awards	10.1 44,863	(44,863)	-
New awards designated	10.2 (39,291)	39,291	-
Net incoming resources	6,438	-	6,438
	<u>370,559</u>	<u>11,503</u>	<u>382,062</u>
Balances at 31 March 2024			

10. Designated funds – research and innovation grants

10.1 Applications made during the year

	2024 £	2023 £
BSPGHAN Innovation grants	10,000	398
Joint Guts UK/BSPGHAN Research Grant	29,921	-
James Lind Alliance PSP for Digital Health Technology (collaboration with BSG)	4,942	398
BSPGHAN Research Prizes	-	1,000
	<u>44,863</u>	<u>1,796</u>

Designated funds of £11,503 as at 31 March 2024 represent unclaimed/unspent awards and include the James Lind Alliance grant awarded during the year ended 31 March 2022.

THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

10. Designated funds – research and innovation grants (continued)

10.2 Designations made during the year

	2024 £	2023 £
Joint Guts UK/BSPGHAN Research Grant	29,921	-
James Lind Alliance PSP for Digital Health Technology (joint collaboration with BSG)	-	-
Joint Guts UK/BSPGHAN small start-up grant on pancreatic diseases	-	-
BSPGHAN Research Prizes	-	1,000
BSPGHAN Innovation grants	10,000	-
	<u>39,921</u>	<u>1,000</u>

11. Commitments relating to the year ending 31 March 2025

To date for the year ending 31 March 2025, Council have provided funds of £254 in supporting attendees' costs to the Nutrition and Intestinal Failure Study Day as part of its pledged support of up to £2,000 per meeting of such national educational meetings. None were requested during the period April 2023 to March 2024.

12. Members of Council remuneration and expenses and related party transactions

During the year ended 31 March 2024, no member of Council received any remuneration for services as a member of the Council (2023 - £nil).

During the year ended 31 March 2024, some members of Council received reimbursed expenses relating to expenditure incurred on Society business.

Whilst certain members of Council are actively involved in the local organisation of the Society's Annual Meetings, no member of Council had a beneficial interest in any contract reportable as a related party transaction with the Society during the year.

Accounts

**THE BRITISH SOCIETY OF PAEDIATRIC
GASTROENTEROLOGY HEPATOLOGY AND NUTRITION**

**ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023**

THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

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THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

REFERENCE AND ADMINISTRATIVE INFORMATION

Registered charity name British Society of Paediatric Gastroenterology and Nutrition

Registered charity number Charity number 299294

Council members

Dr Keith Lindley* (President 2022 – 2024)
Dr Astor Rodrigues* (Convenor 2023 - 2026)
Dr Dharam Basude* (Treasurer 2023 - 2026)
Dr Sanjay Rajwal* (2023 – 2026)
Dr Tassos Grammatikopoulos* (2023 – 2026)
Dr Jutta Koeglmeier* (2022 – 2025)
Dr Andrew Barclay* (2022 – 2025)
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THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

COUNCIL'S REPORT

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Structure, governance and management

- **Constitution**

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In addition, Council is free to invite appropriate individuals such as CSAC Chair, Chair of the Clinical Standards Group, a representative nominated by BAPS, representatives of other professional societies, Patient Parent Groups, organisers of annual meetings, the webmaster and lay representatives to attend Council in an advisory capacity and without voting rights.

- **The Council**

The elected (and co-opted) members of Council are charity Trustees of the Society (within the meaning prescribed by the Charities Act 1993) and are responsible for the governance of the Society.

The following were Members of Council during the year ended 31 March 2023:

Dr Keith Lindley	President
Dr Lucy Haworth	Convenor*
Dr Astor Rodrigues	Convenor*
Dr Mansoor Ahmed	Treasurer*
Dr Dharam Basude	Treasurer*
Dr Tassos Grammatikopoulos	Hepatology/Pancreatitis*
Dr Sanjay Rajwal	Hepatology*
Dr Kornilia Nikaki	Gastroenterology
Dr Jutta Koeglmeier	Education
Dr Andrew Barclay	Nutrition
Dr Nadeem Afzal	Endoscopy
Dr Shveta Chana	Paediatricians with Expertise
Dr Marco Gasparetto	Research
Dr David Wands	Trainees*
Dr Christopher Bakewell	Trainees*
Prof Mark Beattie	Chair of CSAC***
Dr Lucy Haworth	Co-Chair of CSAC**
Dr Nkem Onyeador	Co-Chair of CSAC**
Jo Brind	Associate Members***
Lindsay Hogg	Associate Members
Elizabeth O'Connor	BAPS
Dr Ed Gaynor	Quality Standards
Sarah Sleet	Lay Representative***
Julie Harrington	Lay Representative**

*Elected at the 9 March 2023 AGM with posts commencing with effect from the April 2023 Council meeting were Dr Dharam Basude as Treasurer replacing Dr Mansoor Ahmed, Dr Astor Rodrigues as Convenor replacing Dr Lucy Haworth and Dr Sanjay Rajwal as Chair of Hepatology replacing Dr Tassos Grammatikopoulos who was appointed as Chair of Pancreatitis. Dr Christopher Bakewell replaced Dr David Wands as Trainees Representative, an invite position.

THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

COUNCIL'S REPORT

Structure, governance and management – continued

- **The Council – continued**

** Lucy Haworth and Nkem Onyeador, the CSAC Co Chairs, Lindsay Hogg, the Associate Members' Group Chair, Elizabeth O'Connor, the BAPS Representative, Dr Ed Gaynor, the Chair of Quality Standards, the Lay Representative Julie Harrington, representing the Parent Patient Partnership Group, are all co-opted posts.

***Vacating their posts in March 2022 were Prof Mark Beattie, Chair of CSAC, Jo Brind, Associate Members' Group Joint Chair, and Sarah Sleet, representing the Parent Patient Partnership Group

Webmasters John Lister and James Fletcher of John Lister Consulting replaced Kwang Yang Lee as Website Administrator in May 2022.

During the year ended 31 March 2023, no member of Council received any remuneration for services as a member of the Council (2022 - £nil).

During the year ended 31 March 2023, 7 members of Council received reimbursed expenses totalling £497 relating to expenditure incurred on Society business (2022 – 2 and £95).

Whilst certain members of Council are actively involved in the local organisation of the Society's Annual Meetings, no member of Council had a beneficial interest in any contract reportable as a related party transaction with the Society during the year.

The President, Convenor, Treasurer (herein after called 'The Executive') and other members of Council normally serve for a period of three years.

The President is elected by electronic voting of the membership if two or more applications are received one year prior to taking up office and may attend Council meetings as an observer for the twelve month period prior to taking up office. In the event of only one application being received the President Elect is voted in by a show of hands at the January AGM and takes up office the following year.

All Council Members are elected by means of electronic voting if two or more expressions of interest are received or at the AGM, by a show of hands if only one expression of interest is received.

The Trainee's representative is elected by the Trainees group and ratified at the AGM. The Associate Members' representative and the paediatric surgeon (who represents BAPS) are nominated by their respective groups. The organiser of the Annual meeting is invited to attend Council meetings.

Objectives and activities

The objects of the Society are the advancement of research, clinical excellence and training in paediatric gastroenterology, hepatology and nutrition.

In furtherance of these objects but no further or otherwise the Society:

- (i) Fosters professional relationships with colleagues, both nationally and internationally, and
- (ii) Organises the Annual Meetings, which shall remain the fora at which researchers can present their work

The Society has provided funding for teaching and training, as well as meeting to develop its own strategy and ensure its own good governance. It has also funded advisory committees to develop opinion and advice on a range of topics, reports on which are available from the reports that are regularly issued.

Additionally, in planning the activities for the year and for the future, Members of Council confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

COUNCIL'S REPORT

Achievements and performance

Continuing COVID-19 Restrictions and Lockdowns saw the 2021 Annual Meeting held in April 2021 as a virtual event and the 2022 Annual Meeting postponed until April 2022 and the 2023 Annual Meeting held in March 2023.

The end of the financial year saw the retirement of Carla Lloyd, the Society's long-serving Administrator, with Jennie Mort of Sovereign Conference Exhibitions taking over the role. Support costs were maintained to sustain BSPGHAN business and the second full year of the provision of Frontline Gastro to members.

Financial review

- **Results for the year**

The Society had net incoming resources for the year of £59,625 (2022 – £12,447) as shown in the Statement of Financial Activities on page 6.

- **Reserves and financial position**

The Society now has unrestricted reserves totalling £375,624 (2022 - £315,999) which the Society has built up over the years to protect the continuing operation of its activities. The Society regularly reviews the level of reserves at which it requires to operate and has determined that at least £50,000 should now be set aside to cover general uncertainties, reduced income, rising inflation and in the event of unrecovered fixed costs of an Annual Meeting which cannot be held for some reason or another, requiring the refund of registration fees and sponsorship monies.

Plans for the future

Council has published a strategy document on its website following a formal strategy meeting held in January 2023. The strategy envisages in 3 key areas of:

- Sustainability
- High quality education and research
- Engagement with other gastroenterological entities external to BSPGHAN.

Approved by the Council on 24 November 2023 and signed on its behalf by:

Dr Dharam Basude
Treasurer

THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

INDEPENDENT EXAMINERS REPORT FOR THE YEAR ENDED 31 MARCH 2023 TO THE COUNCIL OF THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

I report to the trustees on my examination of the accounts of The British Society of Paediatric Gastroenterology Hepatology and Nutrition ('the society') for the year ended 31 March 2023 which comprise the statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 43 of the Charities Act 1993. 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 this 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, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As trustees of the charity 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 charity's accounts carried out under section 145 of the 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit go beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of the 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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- 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.

Hillyates, Chartered Accountants
Hill House, 27 Meadowford
Newport, Saffron Walden
Essex CB11 3QL

P W Hill FCA
Independent Examiner

THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED TO 31 MARCH 2023

	Note	2023 £	2022 £
Income and endowments from:			
Donations and legacies	1	63,303	50,980
Income from charitable activities	2	266,318	-
Refund of unspent research grant		-	2162
Release of previous years' VAT provisions		-	27,000
Income from investments – interest receivable		2,405	457
Other income		2,869	165
Total income and endowments		334,895	80,764
Expenditure on:			
Expenditure on charitable activities			
Meetings costs	4.1	223,749	5,011
Membership services	4.2	31,751	23,423
Governance	4.3	13,797	9,320
Working groups and committees	4.4	1,580	489
Trainees' taster day contribution.	5	2,287	-
Research and Innovation grants	10.1	1,796	25,936
Donations – UNICEF re Ukraine		-	4,000
Other costs - BAPEN		310	138
Total expenditure		275,270	68,317
Net income and net movement in funds	9	59,625	12,447
Reconciliation of funds			
Total unrestricted funds brought forward	9	315,999	303,552
Total unrestricted funds carried forward	9	375,624	315,999

All of the Society's activities were derived from continuing operations during the above two financial years.

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

THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

BALANCE SHEET AT 31 MARCH 2023

	Note	2023 £	2022 £
Current assets			
Debtors	7	19,854	28,736
Cash at bank and in hand		476,752	345,364
		496,606	374,100
Creditors: amounts falling due within one year	8	(120,982)	(58,101)
Net current assets		375,624	315,999
Total assets less current liabilities		375,624	315,999
Funds			
Unrestricted funds			
General fund	9	358,549	297,878
Designated funds	9	17,075	18,121
Total funds		375,624	315,999

The accounts were approved by Council on 24 November 2023 and signed on its behalf by:

Dr Keith Lindley
President

Council members

Dr Dharam Basude
Treasurer

THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

PRINCIPAL ACCOUNTING POLICIES

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

Basis of preparation

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

The accounts, which have been prepared in £s sterling and are rounded to the nearest pound, cover the charity for the reporting date of 31 March 2023 and for the year ended 31 March 2023.

The accounts have been prepared in accordance with Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (Charities SORP FRS 102), issued on 16 July 2014, Update Bulletin 1 issued on 2 February 2016, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

BSPGHAN constitutes a public benefit entity as defined by FRS 102.

Assessment of going concern

COVID, economic and other world-wide events continue to pose major challenges and a high level of uncertainty for many, but Members of Council continue to have every expectation that the Society has adequate resources to continue in operation for the next twelve months in meeting its liabilities as they fall due and that the going concern basis of accounting remains appropriate.

Income recognition

All income is recognised in the statement of financial activities when the Society is entitled to the income and the amount can be quantified with reasonable accuracy and as follows:

Membership fees when due and based on the current rates of £125 for full membership, £41 for overseas membership and £25 for associate membership and the membership year to 31 March.

Annual and other meetings income comprise applicable educational and other grants and registration fees.

Bank interest when receivable.

No value is included in income and expenditure for the time donated by members.

Expenditure recognition

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

Charitable expenditure, which excludes VAT, comprises those costs incurred by the Society in the delivery of its activities and services. Under its partially exempt VAT Registration effective from 1 March 2019, the Society is entitled to recover all of input VAT on expenditure directly attributable to its taxable income and a major proportion of input VAT on other expenditure.

Allocation of support costs

Support costs have been allocated to activities on a basis consistent with the use of resources and time spent. The costs of the Administrator have been allocated 75% to membership and 25% to governance based on estimated time spent and after allowing for Annual meeting costs, council meetings expenses and other costs that can be directly allocated. The costs of the Assistant Administrator, income collection and other sundry costs have been directly allocated to membership. The Society employs no staff and uses contract services where necessary.

Fund accounting

Unrestricted funds are available for use at the discretion of the Council in furtherance of the general charitable activities.

Cash flow

The accounts do not include a cash flow statement because the Trust is exempt from the requirement to prepare such a statement under the Charities SORP (FRS 102) Update Bulletin 1.

Taxation

The Society is a registered charity and therefore is not liable for income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities. The Society is now registered for VAT under a Partial Exemption arrangement.

THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

1. Donations and legacies

Note	2023 £	2022 £
Membership fees	37,303	34,980
Sponsorship agreements	26,000	16,000
	<u>63,303</u>	<u>50,980</u>

2 Income from charitable activities

Note	2023 £	2022 £
Annual meeting – April 2022	108,694	-
Annual meeting – March 2023	150,695	-
Annual meeting – April 2021(virtual)	-	-
Trainees meeting	6,929	-
	<u>266,318</u>	<u>-</u>

3. Membership fees and numbers

Note	2023 £	2022 £
Total membership fees		
Full	34,403	32,187
Associate	2,900	2,793
	<u>37,303</u>	<u>34,980</u>
	2023	2022
Membership numbers		
Full	341	313
Overseas	17	17
Honorary	12	10
	<u>370</u>	<u>340</u>
Associate	142	137
	<u>512</u>	<u>477</u>

4. Cost of charitable activities

4.1 Meetings costs

Note	2023 £	2022 £
Annual meeting – April 2022	59,608	-
Annual meeting – April 2022 (share of balance)	12,272	-
Annual meeting – March 2023	144,940	-
Annual meeting – April 2021(virtual)	-	5,011
Trainees meeting	6,929	-
	<u>223,749</u>	<u>5,011</u>

4.2 Membership services

Note	2023 £	2022 £
Provision of Frontline Gastro	9,560	9,100
Allocation of support costs	19,819	13,917
Website and IT costs	2,372	406
	<u>31,751</u>	<u>23,423</u>

THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

4. Cost of charitable activities – continued

4.3 Governance costs	Note	2023 £	2022 £
Council meetings and related expenses		4,394	941
Council members indemnity insurance		1,153	1,244
Independent examiner's fees and expenses		3,150	3,000
Allocation of support costs	6	5,100	4,135
		<u>13,797</u>	<u>9,320</u>
4.4 Working party groups and committees	Note	2023 £	2022 £
Education		487	489
IBD group		384	-
Endoscopy		96	-
E & E		613	-
Motility/constipation		-	-
Quality Standards		-	-
Nutrition committee		-	-
Research committee		-	-
Liver		-	-
Coeliac		-	-
		<u>1,580</u>	<u>489</u>

During and since the Pandemic, Council business and that undertaken by working party groups and committees have used virtual technology wherever possible and practicable.

5. Analysis of meetings

	Note	Trainees October 2022 £	Annual meeting April 2022 £	Annual meeting March 2023 £
Income				
Sponsors and exhibitors	2	1,635	61,550	54,700
Registration fees	2	3,007	47,144	95,995
BSPGHAN contribution		2,287	-	-
		<u>6,929</u>	<u>108,694</u>	<u>150,695</u>
Direct expenses				
Conference, accommodation and related expenses	4	6,929	59,608	144,940
Balance		<u>-</u>	<u>49,086</u>	<u>5,755</u>
Local organiser share*	4	n/a	12,272	-
BSPGHAN		-	36,814	5,755
		<u>-</u>	<u>49,086</u>	<u>5,755</u>

*Local organiser share is either donated to an NHS Trust or University Administered account. The local organiser has not asked for the March 2023 balance.

The COVID-19 Pandemic meant that BSPGHAN had to move to a Virtual Annual Meeting for 2021 and which was not held until April 2021. No sponsorship or registration monies were asked for and the Society bore its IT and other costs of the event totalling £5,011.

Continuing Lockdowns in 2021 also meant that the re-scheduled Birmingham Annual Meeting for January 2022 had to be delayed until April 2022 and the 2023 Windsor Annual Meeting was held in March 2023.

No BSPGHAN Annual Trainees Meetings were held during 2022 or 2023 although a subsidised Trainees Taster Day was held in October 2022.

THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

6. Support costs

	Membership (note 4)	Governance (note 4)	2023	2022
	£	£	£	£
Administrators, including expenses	19,252	5,100	24,352	16,326
Other secretarial support	-	-	-	1,230
Income collection	416	-	416	412
Other costs	151	-	151	84
	<u>19,819</u>	<u>5,100</u>	<u>24,919</u>	<u>18,052</u>

7. Debtors

	2023	2022
	£	£
Annual meeting income from March 2023	18,369	-
Annual meeting expenses prepaid for March 2024	154	18,078
Frontline Gastro 2022/2023	-	9,560
Arrears of members subscriptions	200	223
Other debtors and prepayments	1,131	875
	<u>19,854</u>	<u>28,736</u>

8. Creditors: amounts falling due within one year

	2023	2022
	£	£
Annual meeting expenses from March 2023	71,455	-
Income in advance	22,367	35,663
Members subscriptions paid in advance/overpaid	164	185
Research grants	-	250
VAT payable	15,967	7,002
Other creditors, accruals and provisions	10,729	15,001
	<u>120,982</u>	<u>58,101</u>

9. Unrestricted funds

Unrestricted funds are made up as follows:

	General funds	Designated funds	Total
	£	£	£
Balances at 1 April 2022	297,878	18,121	315,999
Applications – awards	10.1 2,046	(2,046)	-
New awards designated	10.2 (1,000)	1,000	-
Net incoming resources	<u>59,625</u>	<u>-</u>	<u>59,625</u>
Balances at 31 March 2023	<u>358,549</u>	<u>17,075</u>	<u>375,624</u>

THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

10. Designated funds – research and innovation grants

10.1 Applications made during the year

	2023	2022
	£	£
BSPGHAN Innovation and BIG grants	398	-
Joint Guts UK/BSPGHAN Research Grant	-	20,000
James Lind Alliance PSP for Digital Health Technology (collaboration with BSG)	398	936
BSPGHAN Research Prizes	1,000	5,000
	<u>1,796</u>	<u>25,936</u>

Designated funds of £17,075 as at 31 March 2023 represent unclaimed/unspent awards, and include the James Lind Alliance grant awarded during the year ended 31 March 2022.

10.2 Designations made during the year

	2023	2022
	£	£
Joint Guts UK/BSPGHAN Research Grant	-	20,000
James Lind Alliance PSP for Digital Health Technology (joint collaboration with BSG)	-	9,000
Joint Guts UK/BSPGHAN small start-up grant on pancreatic diseases	-	5,000
BSPGHAN Research Prizes	1,000	500
BSPGHAN Innovation and BIG grants	-	-
	<u>1,000</u>	<u>34,500</u>

11. Commitments relating to the year ending 31 March 2024

To date, Council have yet to confirm any commitments for the year ending 31 March 2024 but continue to agree to direct funds to include the pledged support of up to £2,000 per meeting for national educational meetings. None were requested during the period April 2022 to March 2023.

12. Members of Council remuneration and expenses and related party transactions

During the year ended 31 March 2023, no member of Council received any remuneration for services as a member of the Council (2022 - £nil).

During the year ended 31 March 2023, 7 members of Council received reimbursed expenses relating to expenditure incurred on Society business totalling £95 (2022 – 2 and £95).

Whilst certain members of Council are actively involved in the local organisation of the Society's Annual Meetings, no member of Council had a beneficial interest in any contract reportable as a related party transaction with the Society during the year.

13. Post balance sheet events

The Society has now returned to venue-based Annual Meetings, with that for 2022 being successfully held in Birmingham in April 2022 and the 2023 Annual Meeting held in Windsor in March 2023. The March 2024 Annual Meeting is scheduled to be held in Bristol.

Accounts



British Society of Paediatric Gastroenterology Hepatology and Nutrition

**THE BRITISH SOCIETY OF PAEDIATRIC
GASTROENTEROLOGY HEPATOLOGY AND NUTRITION**

**ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022**

THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

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THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

REFERENCE AND ADMINISTRATIVE INFORMATION

Registered charity name British Society of Paediatric Gastroenterology and Nutrition

Registered charity number Charity number 299294

Council members

Dr Keith Lindley* (President 2022 – 2024)
Dr Lucy Howarth* (Convenor 2020 - 2023)
Dr Mansoor Ahmed* (Treasurer 2020 - 2023)
Dr Tassos Grammatikopoulos* (2020 – 2023)
Prof Mark Beattie (2019 – 2023)
Jo Brind (2020 – 2023)
Lindsay Hogg (2020 – 2023)
Elizabeth O'Connor (2022 – 2025)
Dr David Wands (2021 – 2024)
Dr Jutta Koeglmeier* (2022 – 2025)
Dr Andrew Barclay* (2022 – 2025)
Dr Marco Gasparetto* (2021 – 2024)
Dr Kornilia Nikaki* (2021 – 2024)
Dr Shveta Chana* (2021 – 2024)
Dr Nadeem Afzal *(2021 – 2024)
Dr Ed Gaynor (2022 – 2025)
Sarah Sleet (2020 – 2023)

*elected /appointed members and charity trustees

Registered office

Seven Elms
Dark Lane
Astwood bank
Redditch B96 6HB

Website www.bspghan.org

Bankers

Lloyds Bank plc
Business banking
BX1 1LT

Independent examiner

P W Hill FCA
Hillyates, Chartered Accountants
Hill House, 27 Meadowford
Newport, Saffron Walden
Essex CB11 3QL

THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

COUNCIL'S REPORT

The Council presents its annual report with the accounts of The British Society of Paediatric Gastroenterology Hepatology and Nutrition ("BSPGHAN" or "the Society") for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out on page 8 of the attached accounts and comply with the Society's governing document and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective from accounting periods commencing 1 January 2015 or later.

Structure, governance and management

- **Constitution**

The British Society of Paediatric Gastroenterology Hepatology and Nutrition is governed by a Council and various Committees in accordance with the rules of the Society. The Society's Charitable Constitution was adopted at York RCPCH meeting in April 1997, and which has been revised at subsequent AGMs up to and including the 2022 AGM.

- **Organisation**

The business of the Society is conducted by a Council meeting three to four times a year consisting of the President, Convenor, Treasurer and chairs of the following groups: Gastroenterology, Hepatology, Nutrition, Research, Endoscopy, Education, Paediatricians with an expertise in GHN (PeGHAN), Trainees and Associate Members. A quorum of five must be present at each Council meeting and must include the President or Convenor.

In addition, Council is free to invite appropriate individuals such as CSAC Chair, Chair of the Clinical Standards Group, a representative nominated by BAPS, representatives of other professional societies, Patient Parent Groups, organisers of annual meetings, the webmaster and lay representatives to attend Council in an advisory capacity and without voting rights.

- **The Council**

The elected (and co-opted) members of Council are charity Trustees of the Society (within the meaning prescribed by the Charities Act 1993) and are responsible for the governance of the Society.

The following were Members of Council during the year ended 31 March 2022:

Dr Keith Lindley	President
Dr Lucy Haworth	Convenor
Dr Mansoor Ahmed	Treasurer
Dr Tassos Grammatikopoulos	Hepatology
Prof Mark Beattie	Chair of CSAC***
Jo Brind	Associate Members***
Lindsay Hogg	Associate Members***
Elizabeth O'Connor	BAPS**
Dr Christine Spray	Gastroenterology**
Dr Kornilia Nikaki	Gastroenterology
Dr David Wands	Trainees*
Dr Loveday Jago	Education*
Dr Jutta Koeglmeier	Education*
Dr Akshay Batra	Nutrition*
Dr Andrew Barclay	Nutrition*
Dr Nadeem Afzal	Endoscopy*
Dr Himadri Chakraborty	Paediatricians with Expertise**
Dr Shveta Chana	Paediatricians with Expertise**
Dr Marco Gasparetto	Research*
Dr Ed Gaynor	Quality Standards***
Sarah Sleet	Lay Representative***
Kwang Yang Lee	Website Administrator***

*Elected at the 27 January 2022 AGM with posts commencing with effect from the April 2022 Council meeting were Dr Jutta Koeglmeier as Chair of Education replacing Dr Loveday Jago and Dr Andrew Barclay replacing Dr Akshay Batra as Chair of Nutrition.

**Dr Kornilia Nikaki was appointed at the July 2021 Council meeting to replace Dr Christine Spray as Chair of the Gastroenterology Group and Dr Shveta Chana was appointed as Chair of the PeGHAN Group to replace the outgoing Dr Himadri Chakraborty and handover at the October 2021 Council meeting.

COUNCIL'S REPORT

Structure, governance and management – continued

- **The Council – continued**

***The CSAC Chair Prof Mark Beattie, Jo Brind and Lindsay Hogg the Associate Member's Group Joint Chairs, Elizabeth O'Connor the BAPS Representative, the Chair of Quality Standards Dr Ed Gaynor, the Lay Representative Sarah Sleet representing the Parent Patient Partnership Group and Kwang Yang Lee, the Society's Website Administrator, are all co-opted or invited posts. Webmasters John Lister and James Fletcher of John Lister Consulting replaced Kwang Yang Lee as Website Administrator in May 2022.

During the year ended 31 March 2022, no member of Council received any remuneration for services as a member of the Council (2021 - £nil).

During the year ended 31 March 2022, 2 members of Council received reimbursed expenses totalling £95 relating to expenditure incurred on Society business (2021 – none).

Whilst certain members of Council are actively involved in the local organisation of the Society's Annual Meetings, no member of Council had a beneficial interest in any contract reportable as a related party transaction with the Society during the year.

The President, Convenor, Treasurer (herein after called 'The Executive') and other members of Council normally serve for a period of three years.

The President is elected by electronic voting of the membership if two or more applications are received one year prior to taking up office and may attend Council meetings as an observer for the twelve month period prior to taking up office. In the event of only one application being received the President Elect is voted in by a show of hands at the January AGM and takes up office the following year.

All Council Members are elected by means of electronic voting if two or more expressions of interest are received or at the AGM, by a show of hands if only one expression of interest is received.

The Trainee's representative is elected by the Trainees group and ratified at the AGM. The Associate Members' representative and the paediatric surgeon (who represents BAPS) are nominated by their respective groups. The organiser of the Annual meeting is invited to attend Council meetings.

Objectives and activities

The objects of the Society are the advancement of research, clinical excellence and training in paediatric gastroenterology, hepatology and nutrition.

In furtherance of these objects but no further or otherwise the Society:

- (i) Fosters professional relationships with colleagues, both nationally and internationally, and
- (ii) Organises the Annual Meetings, which shall remain the fora at which researchers can present their work

The Society has provided funding for teaching and training, as well as meeting to develop its own strategy and ensure its own good governance. It has also funded advisory committees to develop opinion and advice on a range of topics, reports on which are available from the reports that are regularly issued.

Additionally, in planning the activities for the year and for the future, Members of Council confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Achievements and performance

Continuing COVID-19 Restrictions and Lockdowns saw the 2021 Annual Meeting held in April 2021 as a virtual event and the 2022 Annual Meeting postponed until April 2022. As with 2021 the costs of the Society's charitable activities, including those of the various working/professional groups and governance/Council meetings, were much reduced with the efficient use of virtual meetings.

The end of the financial year saw the retirement of Carla Lloyd, the Society's long-serving Administrator, with Jennie Mort of Sovereign Conference Exhibitions taking over the role. Support costs were maintained to sustain BSPGHAN business and the first full year of the provision of Frontline Gastro to members.

2022 also saw substantial Research grants and awards as detailed in note 10.

COUNCIL'S REPORT

Financial review

- **Results for the year**

The Society had net incoming resources for the year of £12,447 (2021 – £3,174) as shown in the Statement of Financial Activities on page 6.

- **Reserves and financial position**

The Society now has unrestricted reserves totalling £315,999 (2021 - £303,552) which the Society has built up over the years to protect the continuing operation of its activities. The Society regularly reviews the level of reserves at which it requires to operate and has determined that at least £50,000 should now be set aside to cover general uncertainties, reduced income, rising inflation and in the event of unrecovered fixed costs of an Annual Meeting which cannot be held for some reason or another, requiring the refund of registration fees and sponsorship monies.

Plans for the future

Despite all the economic uncertainty created by the impact of COVID-19, the Society has plans to:

- Continue to develop a budgetary strategy for its predicted running costs for the next three years.
- Use restricted/limited budgets for each of its committees and working/professional groups. Council members and working/professional groups will be encouraged to utilise the facilities of remote meetings using MS Teams/Zoom or similar platforms (where possible) to limit spending on travel and venue costs. It is imperative that there is sufficient working capital to meet the demand as the need arises.
- The Society has successfully conducted its first National PGHAN audit evaluating networking, delivery of services and workforce, in comparison with the existing Quality Standards. Further budgetary strategy will need to be developed if the Society plans to repeat the audit in the future.
- Invest to redevelop/upgrade its website by the allocation of £6k - £10k of Society funding.
- Sponsor national education meetings not organised by BSPGHAN, guaranteeing funds to groups to help organise meetings with the proviso that where these meetings are self-sufficient, Society funds are not the sole source of income.

Approved by the Council on 6 October 2022 and signed on its behalf by:

Dr Mansoor Ahmed
Treasurer

THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

INDEPENDENT EXAMINERS REPORT FOR THE YEAR ENDED 31 MARCH 2022 TO THE COUNCIL OF THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

I report to the trustees on my examination of the accounts of The British Society of Paediatric Gastroenterology Hepatology and Nutrition ('the society') for the year ended 31 March 2022 which comprise the statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 43 of the Charities Act 1993. 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 this 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, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As trustees of the charity 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 charity's financial statements carried out under section 145 of the 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of the 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:

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

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

Hillyates, Chartered Accountants
Hill House, 27 Meadowford
Newport, Saffron Walden
Essex CB11 3QL
18 October 2022

P W Hill FCA
Independent Examiner

THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED TO 31 MARCH 2022

	Note	2022 £	2021 £
Income and endowments from:			
Donations and legacies	1	50,980	33,120
Income from charitable activities	2	-	-
Refund of unspent research grant		2,162	-
Release of previous years' VAT provisions		27,000	-
Income from investments – interest receivable		457	329
Other income		165	465
Total income and endowments		80,764	33,914
Expenditure on:			
Expenditure on charitable activities			
Annual meeting costs – virtual costs	2	5,011	-
Membership services	4	23,423	18,131
Governance	4	9,320	7,672
Working groups and committees	4	489	525
Research and Innovation grants	10.1	25,936	5,654
Donations – UNICEF re Ukraine		4,000	2,500
Other costs		138	165
Irrecoverable VAT		-	(3,907)
Total expenditure		68,317	30,740
Net income and net movement in funds	9	12,447	3,174
Reconciliation of funds			
Total unrestricted funds brought forward	9	303,552	300,378
Total unrestricted funds carried forward	9	315,999	303,552

All of the Society's activities were derived from continuing operations during the above two financial years.

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

THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

BALANCE SHEET AT 31 MARCH 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	6	-	-
Current assets			
Debtors	7	28,736	1,319
Cash at bank and in hand		345,364	346,888
		374,100	348,207
Creditors: amounts falling due within one year	8	(58,101)	(44,655)
Net current assets		315,999	303,552
Total assets less current liabilities		315,999	303,552
Funds			
Unrestricted funds			
General fund	9	297,878	293,995
Designated funds	9	18,121	9,557
Total funds		315,999	303,552

The accounts were approved by Council on 6 October 2022 and signed on its behalf by:

Dr Keith Lindley
President

Council members

Dr Mansoor Ahmed
Treasurer

THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

PRINCIPAL ACCOUNTING POLICIES

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

Basis of preparation

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

The accounts, which have been prepared in £s sterling and are rounded to the nearest pound, cover the charity for the reporting date of 31 March 2022 and for the year ended 31 March 2022. The comparative figures relate to the year ended 31 March 2021.

The accounts have been prepared in accordance with Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (Charities SORP FRS 102), issued on 16 July 2014, Update Bulletin 1 issued on 2 February 2016, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

BSPGHAN constitutes a public benefit entity as defined by FRS 102.

Assessment of going concern

Members of Council have assessed whether the use of the going concern assumption is appropriate in preparing these accounts and have made this assessment in respect to a period of one year from the date of approval of these accounts. The COVID-19 outbreak has created a major challenge and a high level of uncertainty for many but Members of Council continue to have every expectation that the Society has adequate resources to continue in operation for the next twelve months in meeting its liabilities as they fall due and that the going concern basis of accounting remains appropriate.

Income recognition

All income is recognised in the statement of financial activities when the Society is entitled to the income and the amount can be quantified with reasonable accuracy and as follows:

Membership fees when due and based on the current rates of £100 for full membership, £33 for overseas membership and £20 for associate membership and the membership year to 31 March.

Annual meeting income comprises applicable educational and other grants and registration fees.

Bank interest when receivable.

No value is included in income and expenditure for the time donated by members.

Expenditure recognition

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

Charitable expenditure, which excludes VAT, comprises those costs incurred by the Society in the delivery of its activities and services. Under its partially exempt VAT Registration effective from 1 March 2019, the Society is entitled to recover all of input VAT on expenditure directly attributable to its taxable income and a major proportion of input VAT on other expenditure. Previous provisions for VAT liabilities have now been released.

Allocation of support costs

Support costs have been allocated to activities on a basis consistent with the use of resources and time spent. The costs of the Administrator have been allocated 75% to membership and 25% to governance based on estimated time spent and after allowing for Annual meeting costs, council meetings expenses and other costs that can be directly allocated. The costs of the Assistant Administrator, income collection and other sundry costs have been directly allocated to membership. The Society employs no staff and uses contract services where necessary.

Tangible fixed assets and depreciation

Fixed assets were stated at cost less depreciation. Depreciation was calculated to write off the cost of computer equipment in equal annual instalments over three years from the date of purchase. Fixed assets of a value of less than £100 are not capitalised.

THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

PRINCIPAL ACCOUNTING POLICIES

Fund accounting

Unrestricted funds are available for use at the discretion of the Council in furtherance of the general charitable activities. With the centralisation all budgets supporting the activities of the Society unused designated funds previously operated to deal with Associate Members income and expenditure and in respect of training bursaries have been transferred to General Funds.

Cash flow

The accounts do not include a cash flow statement because the Trust is exempt from the requirement to prepare such a statement under the Charities SORP (FRS 102) Update Bulletin 1.

Taxation

The Society is a registered charity and therefore is not liable for income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities. The Society is now registered for VAT under a Partial Exemption arrangement.

THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

1. Donations and legacies

	Note	2022 £	2021 £
Membership fees	3	34,980	33,120
Sponsorship agreements		16,000	-
		<u>50,980</u>	<u>33,120</u>

2. Income from charitable activities

	Note	2022 £	2021 £
Annual meeting		-	-
BSPGHAN ATM		-	-
		<u>-</u>	<u>-</u>

The COVID-19 Pandemic meant that BSPGHAN had to move to a Virtual Annual Meeting for 2021 and which was not held until April 2021. No sponsorship or registration monies were asked for and the Society bore its IT and other costs of the event totalling £5,011.

Continuing Lockdowns in 2021 also meant that the re-scheduled Birmingham Annual Meeting for January 2022 had to be delayed until April 2022 and the 2023 Windsor Annual Meeting is scheduled for March 2023.

No BSPGHAN Annual Trainees Meetings were held during 2021 and 2022 although a heavily subsidised Trainees Taster Day is scheduled for October 2022.

3. Membership fees and numbers

	Note	2022 £	2021 £
Total membership fees			
Full		32,187	30,339
Associate		2,793	2,781
	1	<u>34,980</u>	<u>33,120</u>
		2022	2021
Membership numbers			
Full		313	298
Overseas		17	14
Honorary		10	11
		<u>340</u>	<u>323</u>
Associate		137	133
		<u>477</u>	<u>456</u>

4. Cost of charitable activities

	Note	2022 £	2021 £
Membership services			
Provision of Frontline Gastro		9,100	2,275
Allocation of support costs	5	13,917	14,310
Website and IT costs		406	1,546
		<u>23,423</u>	<u>18,131</u>
Governance costs			
Council meetings and related expenses		941	150
Council members indemnity insurance		1,244	922
Independent examiner's fees and expenses		3,000	2,250
Allocation of support costs	5	4,135	4,350
		<u>9,320</u>	<u>7,672</u>

THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

4. Cost of charitable activities (continued)

	2022 £	2021 £
Working party groups and committees		
Education	489	128
IBD group	-	357
Endoscopy	-	40
Motility/constipation	-	-
Quality Standards	-	-
Nutrition committee	-	-
Research committee	-	-
Liver	-	-
Coeliac	-	-
	<u>489</u>	<u>525</u>

During the Pandemic, most of Council business and that undertaken by working party groups and committees using virtual technology.

5. Support costs

	Membership (note 4) £	Governance (note 4) £	2022 £	2021 £
Administrators, including expenses	12,191	4,135	16,326	17,411
Other secretarial support	1,230	-	1,230	623
Income collection	412	-	412	515
Other costs	84	-	84	111
	<u>13,917</u>	<u>4,135</u>	<u>18,052</u>	<u>18,660</u>

6. Tangible fixed assets - computer equipment

	Total £
Cost	
At 1 April 2021	2,591
Disposals	(2,591)
At 31 March 2022	<u>-</u>
Depreciation	
At 1 April 2021	2,591
Disposals	(2,591)
At 31 March 2022	<u>-</u>
Net book value at 31 March 2021 and at 31 March 2022	<u>-</u>

7. Debtors

	2022 £	2021 £
Annual meeting expenses for April 2022	18,078	-
Frontline Gastro 2022/2023	9,560	-
Arrears of members subscriptions	223	224
VAT recoverable	-	110
Other debtors and prepayments	875	985
	<u>28,736</u>	<u>1,319</u>

THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

8. Creditors: amounts falling due within one year

	2022 £	2021 £
Annual meeting income for April 2022	35,663	-
Members subscriptions paid in advance/overpaid	185	119
Research grants	250	654
VAT payable	7,002	-
Other creditors, accruals and provisions	15,001	43,882
	<u>58,101</u>	<u>44,655</u>

9. Unrestricted funds

Unrestricted funds are made up as follows:

	General funds £	Designated funds £	Total £
Balances at 1 April 2021	293,995	9,557	303,552
Applications – awards	10.1 25,936	(25,936)	-
New awards designated	10.2 (34,500)	34,500	-
Net incoming resources	12,447	-	12,447
	<u>297,878</u>	<u>18,121</u>	<u>315,999</u>
Balances at 31 March 2022			

10. Designated funds – research and innovation grants

10.1 Applications made during the year

	2022 £	2021 £
BSPGHAN Innovation and BIG grants	-	5,654
Joint Guts UK/BSPGHAN Research Grant	20,000	-
James Lind Alliance PSP for Digital Health Technology (collaboration with BSG)	936	-
BSPGHAN Research Prize	5,000	-
	<u>25,936</u>	<u>5,654</u>

Designated funds of £18,121 as at 31 March 2022 represent unclaimed/unspent awards, and include the James Lind Alliance grant awarded during the year ended 31 March 2022. £2,162 of an unspent research grant was returned by Crohns & Colitis during the year and is not included in designated funds at 31 March 2022.

10.2 Designations made during the year

	2022 £	2021 £
Joint Guts UK/BSPGHAN Research Grant	20,000	-
James Lind Alliance PSP for Digital Health Technology (joint collaboration with BSG)	9,000	-
Joint Guts UK/BSPGHAN small start-up grant on pancreatic diseases	5,000	-
BSPGHAN Research Prize	500	-
BSPGHAN Innovation and BIG grants	-	5,654
	<u>34,500</u>	<u>5,654</u>

THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

11. Commitments relating to the year ending 31 March 2023

To date, Council have yet to confirm any commitments for the year ending 31 March 2023 but continue to agree to direct funds to include the pledged support of up to £2,000 per meeting for national educational meetings. None were requested during the period April 2021 to March 2022.

12. Members of Council remuneration and expenses and related party transactions

During the year ended 31 March 2022, no member of Council received any remuneration for services as a member of the Council (2021 - *£nil*).

During the year ended 31 March 2022, 2 members of Council received reimbursed expenses relating to expenditure incurred on Society business (2021 – *none*).

Whilst certain members of Council are actively involved in the local organisation of the Society's Annual Meetings, no member of Council had a beneficial interest in any contract reportable as a related party transaction with the Society during the year.

13. Post balance sheet events

The Society has now returned to venue-based Annual Meetings, with that for 2022 being successfully held in Birmingham in April 2022 and with the 2023 Annual Meeting scheduled to be held in Windsor in March 2023.