

**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 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 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.