

**The Association
of Upper
Gastrointestinal
Surgery of
Great Britain &
Ireland (AUGIS)**

**Annual Report and
Financial Statements**

31 May 2022

Charity Registration Number
1093090

Contents

Reports

Legal and administrative information	1
Report of the Council	3
Independent auditor's report	14

Financial statements

Consolidated statement of financial activities	17
Balance sheets	18
Consolidated statement of cash flows	19
Principal accounting policies	20
Notes to the financial statements	24

The following pages do not form part of the statutory financial statements:

Consolidated detailed income and expenditure statement	31
--	----

Members of the Council

Mr Nicholas Maynard

Mr Iain Cameron

Mr Simon Galloway

Mr Stephen Fenwick

Mr Andrew Smith

Martin Forshaw

Anne Phillips

Bernadette Fairley

Elizabeth Ward

Nila Tewari

Mr James Gossage

Mr Krish Menon

Mr Giles Bond-Smith

Stuart Andrews

Bhaskar Kumar

Mr Richard Laing

Mr Dinesh Sharma

Mr Richard Kryztopik

Miss Claire Jones

Mr Nagappan Kumar

Mrs Naheed Farooq

Robert O'Neil

Mr Martin Wadley

Mr Zahir Soonawalla

Matthew Forshaw

Mr Krishnamurthy Ravi

Miss Cynthia Borg

Mr Shajahan Wahed

Mr Arin Saha

Mr Keith Roberts

Professor Tim Underwood

Robert Jones

Neel Sengupta

Mr Y K S Viswanath

Mr Ian Beckingham

President

President Elect (includes Clinical Services & Audit)

Honorary Secretary

Honorary Treasurer

Education, Training and Research Lead

Corporate Lead

CNS/AHP Rep - OG CNS

CNS/AHP Rep - OG CNS

CNS/AHP Rep - Dietician

EDI Lead

OG Cancer Lead

HPB Lead

Emergency Surgery Lead

Benign Lead

Endoscopy Lead

Roux President

North Thames

South West

Northern Ireland

Wales

North West & Mersey

East Anglia

West Midlands

Oxford & Wessex

Scotland

Trent

South Thames

Northern (previously North & Yorkshire)

Yorkshire

SSL in Pancreatic Cancer

SSL in Oesophageal Cancer

SSL in CRLM

ACP Representative on AUGIS Council

ALS Representative on AUGIS Council

UGI NCIP Lead

Council members shown in **bold** are also members of AUGIS executive.

DRA
Legal and administrative information

Principal office	Royal College of Surgeons of England 35 – 43 Lincoln’s Inn Fields London WC2A 3PE
Telephone	0207 869 6116/6115
Email	sarvjit@augis.org/nichola@augis.org
Website	www.augis.org
Charity registration number	1093090
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL
Bankers	Coutts & Co Commercial Banking 440 Strand London WC2R 0QS
	National Westminster Bank plc 243 Glossop Road Sheffield S10 2HA

Report of the Council Year to 31 May 2022

The Council present the statutory report together with the financial statements of The Association of Upper Gastrointestinal Surgeons of Great Britain & Ireland (AUGIS) and its subsidiary company AUGIS Trading Ltd (together the 'Group' or 'consolidated') for the year ended 31 May 2022.

The financial statements have been prepared in accordance with the accounting policies set out on pages 20 to 23 of the attached financial statements and comply with the charity's trust deed, applicable laws 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 United Kingdom and Republic of Ireland (FRS 102).

Structure, Governance and Management

The Association is governed by the Council drawn from the members of the Association. The members of the Council are trustees of the charity for the purposes of the Charities Act 2011. The Council consists of:

- ◆ The Executive Officers (President, President Elect, Honorary Treasurer, and Honorary Secretary and BOMSS President, BOMSS Secretary, GBIHPBA President, Education Training & Research Lead and the Clinical Services & Audit Lead).
- ◆ The Chairmen of the Committees (Education, Training & Research, Clinical Services and Audit).
- ◆ The Regional Representatives.
- ◆ A representative of the Association of Coloproctology of Great Britain and Ireland (ACP).
- ◆ A representative of the Association of Laparoscopic Surgeons of Great Britain and Ireland (ALS).
- ◆ The President of the OG Group.
- ◆ The AUGIS trainees' representative.
- ◆ The Nurse/Allied Health Professional members' representative.

Other Council Members may be co-opted by the Council.

Structure, Governance and Management (continued)

Nominations for the President and Officers are sought from the membership and Council decide by ballot which nominations to recommend to the membership at the Annual General Meeting. A President Elect is approved up to two years before becoming President.

The Chairmen of the Committees are selected by the Council for election at the Annual General Meeting.

The Trainee Members' Representative is nominated by the trainee members and elected by the Council.

The Affiliate Members' Representative is nominated by the affiliate members and elected by the Council.

The Regional Representatives are elected by members of the regions following invitations for nomination and a ballot.

Members of the Council

The following members of council represented AUGIS on the council of the associations or organisations as indicated:

Mr Iain Cameron	ACP
Professor Giles Toogood	ALS and ASGBI
Mr Stephen Fenwick	BOMSS
Mr Bhaskar Kumar	BSG

Out of pocket travelling expenses totalling £2,853 (2021 - £626) were reimbursed to ten members of the Council (2021 - one member) during the period. No members of the Council had any beneficial interest in any contract with the charity during the year (2021 – none).

Structure, Governance and Management (continued)

Key management personnel

The members of the AUGIS executive consider that they, supported by the specialty managers, comprise the key management of the charity in charge of directing and controlling, operating and running the charity on a day to day basis.

Members of the AUGIS executive are not remunerated for their services. The remuneration of the specialty managers is decided upon by the Council Members, based on comparison with similar organisations.

Organisation structure

The administration of the charity is carried out by two full-time salaried general managers at the offices of The Royal College of Surgeons of Great Britain and Ireland (Charity registration number 212808), a charity with related objects and activities. The expenditure incurred on administration and office services has been recharged to AUGIS at cost.

The AUGIS Sub-Committees listed below are led by the Chairs of the respective groups and consist of members of the Council and ordinary members of the Association. The individual memberships are listed in the relevant sections of this report. The Committees are:

ROUX Group
GBIHPBA Committee
and AHP/CNS Committee

In addition, the Chairs of the following groups co-opt council members and ordinary members as appropriate to assist with:

Clinical Services and Audit;
and Education Research and Training.

Statement of trustees' responsibilities

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

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

- ◆ select suitable accounting policies and then apply them consistently;
- ◆ observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102);
- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ◆ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

Structure, Governance and Management (continued)

Statement of trustees' responsibilities (continued)

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

Subsidiary company

AUGIS has one wholly owned subsidiary, AUGIS Trading Limited, with an issued share capital of £2. AUGIS Trading Limited, Company Registration No. 06380156, registered office Royal College of Surgeons of England, 35-45 Lincoln's Inn Fields, London, WC2A 3PE, carries out the Association's commercial operations raising sponsorship on its behalf for their annual meetings.

Risk management

The Council is aware of the need to assess the major risks to which the charity is exposed, in particular those relating to the specific operational areas of the charity and its finances. The Council has assessed the major risks and in doing so, the Council has established effective systems to mitigate the risks identified.

The honorary secretary is responsible for maintaining a risk register for the Association. This identifies the key risks to the Association and the processes put in place to mitigate those risks. The risk register is reviewed by all trustees at each full Council meeting three times a year, and updated accordingly.

The key risks identified, and plans to mitigate those risks are:

- ◆ A potential future reduction in meeting, membership subscription and other income

New sub-committees have been established including those which will broaden the remit of the association and thereby attract new members from a wider pool of professionals. Education and use of online tools will be increased significantly for members to attract trainees, surgeons, AHPs etc. A new website will provide greater benefits for those who are members.

The webinar programme, which has grown from nothing, is an important source of commercial income and provides valuable education for members. However the process has been rapid, and better planning of the webinar events needs to be in place for the year ahead. It is expected the education committee will oversee the programme and monitor all requests for hosting webinars

Report of the Council Year to 31 May 2022
Structure, Governance and Management (continued)

Risk management (continued)

- ◆ Staff costs being unsustainable if lack of income from charitable activities and trading activities;

Staff costs account for a large amount of the Association's expenditure and could put the Association in a difficult financial position if there is lack of funds from events over the next 12 - 24 months.

We have learnt a lot during the past two years and have adapted both our working practices and what we offer our members. We have explored and rolled out innovative ideas to engage our membership. Today we are more proactive, forward thinking, far reaching and confident we can achieve the charitable aims of our Association.

Objectives and Activities

Principal aims and objects

AUGIS aims to provide a structure for training objectives, foster developments in upper gastrointestinal surgery, promote educational and academic objectives and act as a liaison under the umbrella of the Association of Surgeons of Great Britain & Ireland (ASGBI) with the Senate of Surgery, the Royal Colleges, the Specialists Advisory Committee and other surgical and academic bodies.

The overall objective of the Association is the advancement of the science and practice of upper gastrointestinal surgery.

Public benefit statement

The trustees confirm that they have complied with their duty under the Charities Act. They have considered the public benefit guidance published by the Charity Commission and believe that they have followed its guidance in this area. The annual report gives a detailed description of the activities undertaken by the charity during the period in furtherance of its charitable purposes, and the trustees are satisfied that all such activities provide a public benefit.

Report of the Council Year to 31 May 2022
Objectives and Activities (continued)

Fundraising statement

The charity does not actively solicit donations and therefore is not registered with the Fundraising Regulator and does not subscribe to any fundraising codes of practice. When donations from individuals are received, the charities aim to protect personal data and never sell data or swap data with other organisations. During the year ended 31 May 2022 the charity received no complaints about its fundraising activities.

Activities

In pursuit of the Association's aims and objectives, the Council meets regularly to consider developments within the field of upper gastrointestinal surgery and identify those areas that merit further work. Where necessary, funding is provided to allow this work to be completed.

General and scientific meetings are held each year which provide an educational forum designed to promote standards in training in upper gastrointestinal surgery and endoscopy. Speakers of national and international repute are invited and the Association is supported by a lectureship through the British Journal of Surgery Society. Presentations are also welcomed from the clinical and scientific fields and are selected by the programme committee and the best papers compete for the "BJS Prize".

In addition one of the three sub-specialty groups within AUGIS; the Great Britain and Ireland Hepato Pancreatico Biliary Association (GBIHPBA), holds their own regular stand-alone meetings.

Achievements and Performance

Overview

In spite of the challenging circumstances of the past few years, AUGIS has continued to grow, striving to deliver on our charitable aims to advance the quality of care provided to patients with upper GI disease and serve as a forum to disseminate information to health care professionals and the general population. We are proud to report that in early 2022 we had just under 900 members registered.

With all the uncertainty in the build-up, AUGIS was fortunate to have a face-to-face meeting in Belfast in October 2021. It was a fantastic few days, both academically and socially, the numbers of registrations exceeded all expectations with nearly 400 face-to-face attendees and 300 virtual registrations, including nearly 80 from China. AUGIS was very fortunate to receive great industry support and have cemented great professional relationships moving forward. The "multi-society" UGI Congress which had been planned for some years was a resounding success.

AUGIS is a very different Association than it was a few years ago – it is far more inclusive than previously, and there are now 8 committees embracing all sub-specialities and aspects of Upper GI surgery. The trainees are of course the future of the specialty, and it is impossible to overstate what the Roux group has done for Upper GI surgical training. The pandemic has had a significant impact on surgical training over the last two years, and it is clear from last year's GMC National Training Survey we have much work to do.

Report of the Council Year to 31 May 2022

Achievements and Performance (continued)

The last twelve months have seen the growth of the AUGIS webinar programme with a total of 18 evening webinars for AUGIS members. All the webinars were recorded and are available for members to view on the AUGIS website. There will be a new season of AUGIS webinars which will start in November later this year and will carry on until spring 2023. There have also been many AUGIS badged regional and sub-specialty meetings taking place during the spring and summer months for members.

BOMSS decided to separate from AUGIS and over the last year there have been detailed and constructive negotiations with the BOMSS executive about the terms of this separation. We are reassured that both associations are committed to working together collaboratively for the good of our patients, our members, and our trainees. An online Extraordinary General Meeting took place Wednesday 25th May 2022 with the purpose of the AUGIS council seeking the approval of the membership for the agreement negotiated with BOMSS, followed by the release of a joint statement signed by both Executives detailing the terms of the negotiation. The Executive received a very clear message from the membership of their wish for AUGIS to continue to represent health care professionals involved in bariatric and metabolic surgery, and therefore a formal constituted AUGIS Bariatric Group has been established and will play a major role in defining AUGIS' future working relationship with BOMSS in a collaborative and complementary way.

AUGIS has responded to the RCS England Kennedy report, committing to being a leading organisation in inclusivity and ethical practices. In March 2022 AUGIS sought expressions of interest from the AUGIS Membership to help set up an EDI (Equality, Diversity, and Inclusion) Committee, with a positive response, and those who expressed an interest were asked to set up a working party to develop a detailed programme of how the issues could be addressed.

AUGIS has agreed that that BBUGSS (British Benign Upper GI Surgical Society), should move fully into the AUGIS infrastructure as the benign surgical group in AUGIS. Benign surgery undoubtedly comprises the largest section of AUGIS, and BBUGSS will be fully incorporated into AUGIS. BBUGSS will of course retain its own identity within AUGIS, in a similar way to our other specialty groups, and will be responsible for drawing up guidelines and setting standards in benign upper GI surgery, working with Council and other specialty groups as appropriate. AUGIS will take ownership of the National Hiatal Surgery Registry (NHSR, running of the registry through BBUGSS and an NHSR Committee).

The pandemic has encouraged AUGIS to explore new ways of bringing income into the organisation to continue to support our charitable aims. AUGIS ran a very successful webinar programme from October to April which not only brought in extra income but also encouraged many more to join and become members. We expect to run 'business as usual' in the year from June 2022 to May 2023, we are better prepared and have created and formulated a different business model to what it looked like pre COVID.

Specialty group reports

Benign group

British Benign Upper Gastrointestinal Society (BBUGSS) aims to be a platform for surgeons with an interest in benign upper GI surgery to connect and share information, audit, techniques for surgery and best practice in subjects related to benign upper GI surgery.

BBUGSS has officially joined AUGIS as the representation of benign upper GI surgery. BBUGSS is made up of a council of surgeons from around the UK and reports to AUGIS council in matters relating to benign upper GI surgery. The two most noticeable achievements of the society are the launch the National hiatal Surgical Registry (NHSR) National Hiatal Surgery Registry – Benchmarking Surgical Outcomes for UK Hiatal Surgery (nhsr.org) which currently has 90 users and close to 150 patients entered within the first 6 months of launch. The first annual NHSR report is due to be delivered at the AUGIS meeting in Aberdeen this year. Guidelines for practice in benign surgical practice have been released also and are freely available to BBUGSS/AUGIS members. Visit: bbugss.com

Oesophago Gastric (OG) cancer group

The OG committee is formed of members with a specialist interest in OG cancer. The last few years have seen a great deal of disruption to hospital services. Fortunately, the majority of cancer centres are now resuming normal activity, allowing the focus to once again be improving patient care and outcomes. AUGIS is central to this, both in terms of promoting quality improvement and setting surgical standards. The national audit (NOGCA) has a pivotal role in understanding activity and outcomes across England and Wales. This year we hope to see the inclusion of outcomes from Scotland, which will strengthen and improve the data output. The new composite analysis report (www.nogca.org.uk/reports/2021-annual-report-composite-indicator/) has also provided a transparent method of OG unit comparison and should encourage trusts to support data collection.

Over the last few years the groups has delivered the following;

Provision of Services Document: The provision of services document has been completed and will be circulated during 2022. The document is designed to give clinicians a guide on the minimum requirements for a specialist OG Cancer unit. This should be used to assist hospital management and commissioners to support the service and provide adequate resources for effective service delivery.

Standards of Care: Guidance on treating both oesophageal and gastric cancer is constantly evolving and becoming more complex. For this reason, aspects of care have been divided to allow experts to contribute to a series of speciality guidance documents. These have become the OG subgroups, which will provide advice by consensus and can then be regularly updated to reflect the advancing evidence base. The guidance categories are listed below. Some are completed and others remain in development. We actively encourage AUGIS members to participate in any of these ongoing groups. Ideally, we would like to have representatives from all units in the UK.

Webinars: A series of fantastic educational webinars on OG topics. These are available on the AUGIS website (www.augis.org/Events-Webinars/AUGIS-Webinars)

Report of the Council Year to 31 May 2022

Achievements and Performance (continued)

Specialty group reports (continued)

GBIHPBA report

GBIHPBA is committed to delivering educational events, driving policy change on key matters, and achieving consensus in exciting new areas.

The first GBIHPBA badged 'hands on' liver resection workshop at the BOWA training facility in Exeter took place on the 29th April 2022. GBIHPBA hosted (along with the Special Interest Group in Transplant Oncology (SIG-TO)) a National Meeting at the Fetal Medicine Institute at King's College Hospital on 17th June 2022 to roll out the new indications for liver transplantation for neuroendocrine liver metastases, colorectal liver metastases and cholangiocarcinoma. The meeting was held under the auspices of national groups – British Transplantation Society, Liver Advisory Group and NHS Blood and Transplant.

GBIHPBA will be holding a one day meeting focussed on Robotic surgery on 15th October 2022 in Coventry.

Allied Health Professional Group report

It has been a challenging year, overshadowed by the ongoing impact of COVID-19 on the health service, cancer services, clinical practice and professional education. It will take some time before the true effect of the pandemic on cancer and healthcare is really understood, but AHP's should be proud of maintaining the delivery of care, meeting the complex needs of patient groups and supporting our colleagues.

There is a new Committee in place, which is developing a strategy for the year ahead and beyond. We are committed to raising the profile of Nursing and AHPs within AUGIS. One of the more pressing issues is to look at ways to improve overall membership of Nurses and AHPs to AUGIS; to engage new members and to be more inclusive, and to understand what AUGIS needs to offer to encourage membership. Identifying the educational needs of nurses and AHPs is vital, so that the Committee can provide an Educational Calendar, provide opportunities for networking, mentorship and peer support. A review of the website is planned so that it can provide an up to date forum to disseminate information and to share best practice. The aim is to include an Educational Calendar and a Webinar Platform with an archive of presentations with links to other educational establishments, other societies and patient groups.

The successful UGI Congress was held in Belfast 2021 and the affiliate programme enjoyed fantastic presentations on the value of the Specialist Nurse role in a referring centre, and the Northern Ireland experience of prehabilitation, amongst others.

Specialty group reports (continued)

Roux Group report

The Roux Group was conceived as the re-invigorated trainee arm of AUGIS – AUGIS^t. Initially AUGIS^t had approximately 20 members. This year the Roux Group reached almost 300 members from across the UK and Ireland. This engagement epitomises the hard work of the trainees involved in establishing and delivering on the aims of the Roux group. This year saw the introduction of Roux Regional Representatives who were brought in to ensure that members at the regional level could engage with the committee and feel that their voices were being heard. The regional reps have already achieved fantastic things with many organising local training events which have proved very popular and have put Roux on the map across the UK and Ireland.

Education: The Roux group delivered an excellent virtual scientific meeting in 2021 with 180 registrants. Subsequent to this a number of webinars were delivered, topics included Robotics future technologies, net zero surgery, machine learning and endobariatrics, and then several on aspects of Emergency Surgery which were aimed at our more junior members. In December the Roux group along with Dukes, ASGBI and ASiT hosted a joint symposium on EGS and Trauma Surgery. This joint 2-day event pulled in 500 delegates who registered to listen to a talks on 30 different topics over the 2 days. The feedback was superb and will no doubt become part of the regular educational calendar.

The 2022 Roux meeting weekend was themed around “Am I Ready?” and topics included Fellowships, The ‘Alpha’ years, FRCS preparation and the initial years as a consultant. There were also HPB, OG and Bariatric Breakout sessions and a Scientific Session where the best submitted abstracts were presented. As always this weekend would not be the success that it is without our passionate faculty and our generous sponsors who help subsidise the event.

Training: The Roux group is represented on the ASiT council and will continue to try and shape the future of UGI Training for our members.

Emergency Surgery Group Report

A significant proportion of Emergency General Surgery (EGS) are patients suffering with HPB and UGI related surgical pathology. With this in mind it is important that clear, standardised pathways are discussed and disseminated so that we can all learn from one another and have an ability to benchmark patient outcomes against national ideals. This will inevitably improve patient care in the EGS setting, which is the key aim of the EGS group.

The EGS group is working on a cross society questionnaire that looks to understand as many different aspects of EGS throughout the UK, to provide a comprehensive understanding of the current position of EGS throughout the UK.

Innovation is key to improving patient care and whilst surgical techniques such as “hot” laparoscopic cholecystectomies are becoming routine practice in many Trusts around the UK it still needs to become ubiquitous. The use of innovative pathways and techniques in the acute setting, such as LABEL, may speed up the patient journey and drive flow through the many acute surgical departments that exist in the UK. The use of “point of care testing machines”, whilst not at first a staple of the surgical pathway, must be discussed and publicised so that we can all understand the benefits of these machines to ensure better patient flow for our patients

Report of the Council Year to 31 May 2022
Financial Review

Financial report for the period

The consolidated statement of financial activities on page 21 shows income for the year of £428,697 (2021 - £256,387) and total expenditure in the year was £551,365 (2021 - £246,106).

Subscription income from AUGIS members amounted to £114,831 (2021 - £114,035).

Due to the impact of the coronavirus pandemic, the 2020 Scientific Meeting due to be held in Belfast was delayed until 2021 and generated a combined £267,249 in registration and sponsorship income. The costs attributable to running the event were £86,038 resulting in a gross surplus from the meeting of £182,111. This surplus was to be shared between AUGIS, GBHPBA, the EUS users, and the Pancreatic Society of GBI under an agreed profit share arrangement. Amounts payable from AUGIS to conference partners amounted to £38,590 meaning a net surplus of £143,521 attributable to AUGIS was retained.

Total direct costs for the period were £367,952 (2021 - £63,081). Support costs amounted to £152,262 (2021 - £143,614) of which governance costs regarding compliance with statutory requirements amounted to £31,151 (2021 - £39,411).

The Association also approved a grant to The British Obesity and Metabolic Surgery Society (BOMSS) reflecting funds accumulated by AUGIS up to 31 May 2022. The total grant amount, awarded as in three separate transactions, payable over a three year period and totalling £202,165.

Net expenditure for the year was therefore £122,668 (2021 – net income of £10,281), excluding the one-off grant award, net income would have been £79,497.

Reserves policy and financial position

Reserves policy

The Council has examined the requirement for free reserves i.e. those unrestricted funds not invested in tangible fixed assets, designated for specific purposes, or otherwise committed. The Council considers that, given the nature of the charity's work, the level of free reserves should be a minimum of £150,000 at any one time.

Council is of the opinion that this provides sufficient flexibility to cover temporary shortfalls in incoming resources due to timing differences in income flows, adequate working capital to cover core costs, and will allow the charity to cope and respond to unforeseen events.

Financial position

The balance sheet shows total funds of £493,609 (2021 - £616,277), of which £493,609 (2021 - £270,000) are free reserves, which is in excess of the reserves policy.

Council have considered the level of reserves alongside the risks posed the Association by COVID and have taken measures in reducing the outgoings of the Association; and with the introduction of new subcommittees it is hoped that the Association will continue to maintain current and attract new members, fulfilling the charitable aims, whilst remaining viable. Due to the lack of external events taking place and the subsequent loss in income the Association, like many others in the charitable sector, may have to draw down on some of its reserves for the year ahead. The reserves policy was designed to allow the Association to continue in the event of a financially unsuccessful meeting; the postponement of the 2020 ASM fell within that category. We are pleased to report UGI 2021 was deemed to be a hugely successful event which has strengthened the level of general reserves of the Association.

Going concern assessment

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of one year from the date of approval of these accounts.

The trustees have considered all the expenses in managing the Charity and taken in to account the streamlined expenditure for the current year.

Due to the success of the webinar programme, AUGIS will continue to offer dedicated Trainee webinars for members from November 2022 to April 2023.

Initial delegate numbers for events scheduled to take place in the year ending 31 May 2023 are encouraging and activities are beginning to recommence in the sector.

The trustees are therefore satisfied the Association is a viable going concern.

Report of the Council Year to 31 May 2022

Future Plans and Targets

Within the coming year, the Association intends to embed the new, focussed subcommittees, which report into AUGIS council, has enabled new opportunities for engagement with the membership. The subcommittees are contributing to the learning events and education for all members –from webinars to podcasts. The Clinical Services & Audit Committee are working on updating the Provision of Services Guidelines to reflect the different sub-specialities which AUGIS represents.

Approved by the Council and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'Steve Fenwick', is enclosed within a thin black rectangular border.

Steve Fenwick, Member of the Council

Approved by the Council on: 21 September 2022

Independent auditor's report to the Council of the Association of Upper Gastrointestinal Surgery of Great Britain & Ireland (AUGIS)

Opinion

We have audited the accounts of the Association of Upper Gastrointestinal Surgery of Great Britain & Ireland (AUGIS) (the 'charity') for the year ended 31 May 2022 which comprise the consolidated statement of financial activities, the charity and group balance sheets, the consolidated statement of cash flows, the principal accounting policies and the notes to the accounts. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the accounts:

- ◆ give a true and fair view of the state of the charity's affairs as at 31 May 2022 and of the group income and expenditure for the year then ended;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

In auditing the accounts, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the accounts is appropriate.

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

Our responsibilities and the responsibilities of the trustee with respect to going concern are described in the relevant sections of this report

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report and accounts other than the accounts and our auditor's report thereon. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- ◆ the information given in the Report of the Council is inconsistent in any material respect with the accounts; or
- ◆ sufficient accounting records have not been kept; or
- ◆ the accounts are not in agreement with the accounting records and returns; or
- ◆ we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the accounts

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

How the audit was considered capable of detecting irregularities including fraud:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the charity through discussions with management and trustees and from our knowledge and experience of the charity sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the accounts or the activities of the group and the charity. These included but were not limited to the Charities Act 2011; Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019), taxation legislation and data protection, anti-bribery, employment, and health and safety legislation and Safeguarding Regulations; and
- We assess the extent of compliance with laws and regulations identified above by making enquiries of management and representatives of the trustees and review of the minutes of trustee meetings.

We assessed the susceptibility of the group and the charity's accounts to material misstatement, including how fraud might occur by:

- Making enquiries of management and representatives of the trustees as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

Auditor's responsibilities for the audit of the accounts (continued)

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested the authorisation of expenditure;
- Tested the implementation of financial controls;
- Assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of the trustees; and
- Enquiring of as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Trustee and other management and the inspection of regulatory and legal correspondence, if any material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Independent auditor's report Year to 31 May 2022

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011 and with regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Buzzacott LLP

Buzzacott LLP
Statutory Auditor
130 Wood Street
London

Date: 9 December 2022

EC2V 6DL

Buzzacott LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Consolidated statement of financial activities Year to 31 May 2022

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Unrestricted funds £	Restricted funds £	Total funds 2021 £
Income from:							
Other trading activities	1	154,800	—	154,800	11,170	—	11,170
Interest receivable		15	—	15	45	—	45
Charitable activities	2	295,762	(28,800)	266,962	165,470	63,420	228,890
Other		6,920	—	6,920	16,282	—	16,282
Total income		457,497	(28,800)	428,697	192,967	63,420	256,387
Expenditure on:							
Charitable activities	3	441,643	109,722	551,365	201,413	44,693	246,106
Total expenditure		441,643	109,722	551,365	201,413	44,693	246,106
Net income (expenditure) and net movement in funds		15,854	(138,522)	(122,668)	(8,446)	18,727	10,281
Reconciliation of funds:							
Fund balances brought forward at 1 June		477,755	138,522	616,277	486,201	119,795	605,996
Fund balances carried forward at 31 May		493,609	—	493,609	477,755	138,522	616,277

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

All of the Group's activities derived from continuing operations during the above two financial periods.

Balance sheets 31 May 2022

	Notes	Consolidated		Association	
		2022 £	2021 £	2022 £	2021 £
Fixed assets					
Investment in subsidiary	11	—	—	2	2
		—	—	2	2
Current assets					
Debtors: due within one year	8	65,173	81,093	120,437	136,514
Cash at bank and in hand		697,993	585,123	618,177	518,596
		763,166	666,216	738,614	655,110
Liabilities					
Creditors: amounts falling due within one year	9	(204,091)	(49,939)	(160,613)	(36,824)
Net current assets		559,075	616,277	559,075	618,286
Creditors: amounts falling due after one year	9	(65,466)	—	(65,466)	—
Total net assets		493,609	616,277	493,609	618,288
The funds of the group/charity:					
Funds and reserves					
Restricted funds	12	—	138,522	—	138,522
Unrestricted funds					
. Designated funds	13	—	207,683	—	207,683
. General funds		493,609	270,072	493,609	272,083
		493,609	616,277	493,609	618,288

Approved by the Council
and signed on their behalf by:



Steve Fenwick, Member of the Council

Approved on: 21 September 2022

Consolidated statement of cash flows 31 May 2022

	Notes	2022 £	2021 £
Cash flows from operating activities:			
Net cash provided by operating activities	A	112,855	26,266
Cash flows from investing activities:			
Deposit interest		15	45
Net cash provided by investing activities		15	45
Change in cash and cash equivalents in the year		112,870	26,311
Cash and cash equivalents at 1 June	B	585,123	558,812
Cash and cash equivalents at 31 May	B	697,993	585,123

Notes to the statement of cash flows for the year to 31 May

A Reconciliation of net movement in funds to net cash provided by operating activities

	2022 £	2021 £
Net movement in funds (as per the statement of financial activities)	(122,668)	10,281
Adjustments for:		
Deposit interest	(15)	(45)
Decrease (increase) in debtors	15,920	(1,967)
Increase in creditors	219,618	17,997
Net cash provided by operating activities	112,855	26,266

B Analysis of changes in net debt

	At 1 June 2021 £	Movement in year £	At 31 May 2022 £
Cash at bank and in hand	585,123	112,870	697,993
Total cash and cash equivalents	585,123	112,870	697,993

Principal accounting policies Year to 31 May 2022

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 for the year to 31 May 2022.

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

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest pound.

Critical accounting estimates and areas of judgement

There are no items in the accounts which required the trustees and management to make significant judgements or estimates.

Assessment of going concern

We have learnt a lot during the past two years and have adapted both our working practices and what we offer our members. We have explored and rolled out innovative ideas to engage our membership. Today we are more proactive, forward thinking, far reaching and confident we can achieve the charitable aims of our Association.

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of one year from the date of approval of these accounts.

The trustees have considered all the expenses in managing the Charity and taken in to account the streamlined expenditure for the current year. Staff members working hours were reduced to reflect the decline in face-to-face meetings and events and the Association made use of available government support where eligible. However, an online and virtual way of working has become the usual standard, the Education and Training Director and the Corporate Director, produced learning and engagement programme for our members over a period of difficulty and uncertainty.

Principal accounting policies Year to 31 May 2022

Assessment of going concern (continued)

AUGIS offered dedicated Trainee webinars for members who have had their training opportunities reduced due to the pandemic, the highly successful webinar programme offered the chance for education and attracted not only Trainee members but also Consultant members alike. The webinar series was offered free to all members and also encouraged new members to join. Trustees were pleased the webinar programmes and future planning of congress have generated much enthusiasm.

The Association will continue to closely monitor financial performance during this period of increased risk. Details on specific risk control measures implemented are detailed within the risk management section of this report on pages 6 and 7.

Initial delegate numbers for events scheduled to take place in the year ending 31 May 2023 are encouraging and activities are beginning to recommence in the sector.

The trustees are therefore satisfied the Association is a viable going concern.

Basis of consolidation

The consolidated financial statements of the Group incorporate the financial statements of the Association and its subsidiary AUGIS Trading Limited. These have been consolidated on a line by line basis. The statement of financial activities represents the consolidation of charitable activities of the Association and its subsidiary.

No separate statement of financial activities has been presented for the Association alone.

Income recognition

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably and it is probable that the income will be received.

Income comprises subscriptions, meeting registration fees, income from other trading activities and interest receivable.

Subscription income is accounted for in the period it is receivable. The income arising from scientific meetings is recognised on a receivable basis. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor or funder has specified that the income is to be expended in a future accounting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Other income relates to a refund of items recognised as expenditure in previous financial years.

Principal accounting policies Year to 31 May 2022

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity 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.

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and support costs. All expenses, including support costs, are allocated to charitable activities.

Expenditure on charitable activities includes all costs associated with furthering the charitable purposes of the charity through the provision of its charitable activities. Such costs include direct and support costs, including governance costs.

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment.

Governance costs comprise the costs involving the public accountability of the charity (including audit costs) and costs in respect to its compliance with regulation and good practice.

All expenditure is stated inclusive of irrecoverable VAT.

Fund accounting

The general funds represent those monies which are freely available for application towards achieving any charitable purpose that falls within the charity's charitable objects. The designated funds are monies set aside out of general funds and designated for specific purposes by the charity's trustees.

The restricted funds are monies to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged against the specific fund.

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short term deposits.

Principal accounting policies Year to 31 May 2022

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Financial instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the charity and their measurement basis are as follows:

Financial assets – other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank – classified as a basic financial instrument and is measured at face value.

Financial liabilities – accruals and other creditors are financial instruments, and are measured at amortised cost.

Pension contributions

Contributions in respect of the charity's defined contribution pension scheme are charged to the statement of financial activities when they are payable to the scheme. The charity's contributions are restricted to the contributions disclosed in note 6. There were no outstanding contributions at the year end. The charity has no liability beyond making its contributions and paying across the deductions for the employees' contributions.

1 Income from other trading activities

	Unrestricted Funds £	Restricted Funds £	Total funds 2022 £	Unrestricted Funds £	Restricted Funds £	Total funds 2021 £
Fundraising income – sponsorships and partnerships						
. AUGIS Annual scientific meeting	122,000	—	122,000	—	—	—
. AUGIS Regional meetings	4,000	—	4,000	—	—	—
. BOMSS Annual scientific meeting	—	—	—	9,670	—	9,670
. GBHPBA meeting	28,800	—	28,800	1,500	—	1,500
	154,800	—	154,800	11,170	—	11,170

2 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total funds 2022 £	Unrestricted Funds £	Restricted Funds £	Total funds 2021 £
Subscriptions						
. AUGIS subscriptions	114,831	—	114,831	114,035	—	114,035
. BOMSS subscriptions	—	—	—	33,725	—	33,725
. BJS subscriptions	500	—	500	1,170	—	1,170
Meetings						
. AUGIS registrations	145,249	—	145,249	—	—	—
. ROUX registrations	34,507	—	34,507	16,126	—	16,126
. GBHPBA registrations	—	—	—	160	—	160
. Other meetings	675	—	675	254	—	254
Surgical Outcome and Revalidation	—	—	—	—	—	—
. BOMSS NBSR*	—	(28,800)	(28,800)	—	37,800	37,800
. BOMSS HQIP	—	—	—	—	25,620	25,620
	295,762	(28,800)	266,962	165,470	63,420	228,890

*The activities of the NBSR have been transferred to The British Obesity and Metabolic Surgery Society (Charity Registration Number: 1192184) (BOMSS). As part of this transfer, outstanding donations receivable as at the transfer date have been written off, since if paid, they will be received directly by BOMSS.

3 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Unrestricted funds £	Restricted funds £	Total funds 2020 £
Direct costs	258,230	109,722	367,952	18,388	44,693	63,081
Support costs	152,262	—	152,262	143,614	—	143,614
Governance costs (note 4)	31,151	—	31,151	39,411	—	39,411
	441,643	109,722	551,365	201,413	44,693	246,106

	Unrestricted Funds £	Restricted Funds £	Total funds 2021 £	Unrestricted Funds £	Restricted Funds £	Total funds 2020 £
Direct costs						
Annual scientific meeting						
. Venue hire, catering and audio visual equipment	57,127	—	57,127	545	—	545
. Distribution to conference partner	38,590	—	38,590	—	—	—
. Printing, stationery and couriers	729	—	729	—	—	—
. Administration and other costs	1,183	—	1,183	—	—	—
. Social events, including drinks reception	14,099	—	14,099	—	—	—
. Marketing	423	—	423	—	—	—
. Travel and accommodation	9,637	—	9,637	590	—	590
. Insurance	2,840	—	2,840	1,102	—	1,102
	124,628	—	124,628	2,237	—	2,237
Other direct costs						
Grant to BOMSS (Note 13)	98,199	103,966	202,165	—	—	—
AUGIS Roux meeting	24,949	—	24,949	497	—	497
Regional meetings	1,208	—	1,208	—	—	—
CNS/AHP meeting	—	—	—	323	—	323
GBIHPBA meeting	—	—	—	474	—	474
BOMSS Winter meeting	—	—	—	485	—	485
Surgical Outcome and Revalidation webtool	—	—	—	4,800	—	4,800
RCS funding SSL	7,746	—	7,746	8,383	—	8,383
AUGIS grants and prizes	1,500	—	1,500	—	—	—
Other direct costs	—	—	—	1,189	—	1,189
NBSR Surgeons' Outcome Data Reporting	—	—	—	—	—	—
. BOMSS-administration staff costs	—	—	—	—	7,026	7,026
. BOMSS-NBSR database maintenance	—	5,756	5,756	—	37,667	16,411
	258,230	109,722	367,952	18,388	44,693	63,081

3 Expenditure on charitable activities (continued)

Support costs	AUGIS £	BOMSS £	2021 £	AUGIS £	BOMSS £	2020 £
Secretarial and administration staff costs	111,935	7,169	119,104	61,448	41,207	102,655
Telephone	954	—	954	737	491	1,228
Printing, postage and stationery	75	—	75	1,058	705	1,763
Accommodation, insurance, overheads and services	8,788	—	8,788	4,338	2,926	7,264
Audit and accountancy	22,739	—	22,739	10,728	8,652	19,380
Professional fees	2,152	3,962	6,114	2,054	17,942	19,996
Computer maintenance	2,414	—	2,414	2,414	1,610	4,024
Website costs	4,080	154	4,234	3,652	2,434	6,086
Database costs	1,022	—	1,022	1,004	669	1,673
IFSO subscription and journals	—	—	—	—	12,711	12,711
Meetings, travel and subsistence	8,611	—	8,611	285	190	475
Council meetings' expenses and reimbursed expenses	2,298	—	2,298	35	—	35
Bank charges	3,598	—	3,598	2,548	2,349	4,897
Other	1,069	—	1,069	764	24	788
	172,128	11,285	183,413	91,115	91,910	183,025

4 Governance costs

	2022 £	2021 £
Professional fees	28,853	39,376
Council meetings' expenses and reimbursed expenses	2,298	35
	31,151	39,411

5 Net income

This is stated after charging:

	2022 £	2021 £
Staff costs (note 6)	119,104	109,682
Auditor's remuneration (excluding VAT)		
. Statutory audit (including consolidation)	14,350	13,830
. Other services	3,800	3,630

6 Staff costs, trustees' remuneration and remuneration of key management personnel

None of the trustees received any remuneration in respect of their services during the year ended 31 May 2022 (2021 – none).

During the year out of pocket travelling expenses amounting to £2,853 (2021 - £626) were reimbursed to ten trustees (2021 – one trustee).

	2022 £	2021 £
Wages and salaries	101,963	94,056
Social security costs	7,829	6,350
Other pension costs	9,312	9,275
	119,104	109,682
Incurred in respect of		
Direct BOMSS costs	7,169	7,026
Support costs	111,935	102,656
	119,104	109,682

The average number of secretarial and administrative employees during the year, calculated on an average headcount and full time equivalent basis was 2 (2021 – 2). No employee earned more than £60,000 during the year (2021 – none).

The key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis comprises the AUGIS Executive (as listed on page 1), with the support of the specialty managers. None of the AUGIS Executive received remuneration for their services (2021 – none). The total remuneration (including taxable benefits and including employer's pension contributions but excluding employer's national insurance) of the key management personnel for the year was £111,276 (2021 – £101,227).

7 Taxation

The Association of Upper Gastrointestinal Surgery of Great Britain & Ireland (AUGIS) is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

Notes to the financial statements Year to 31 May 2022

8 Debtors

	Consolidated		Association	
	2022 £	2021 £	2022 £	2021 £
Trade debtors	19,800	37,800	—	—
Prepayments	42,166	34,481	6,198	9,491
Accrued income	2,893	6,305	2,893	1,905
Other debtors	314	2,507	286	2,310
Amount owed by AUGIS Trading Limited	—	—	111,060	122,808
	65,173	81,093	120,437	136,514

9 Creditors: amounts falling due within one year

	Consolidated		Association	
	2022 £	2021 £	2022 £	2021 £
Other creditors	24,417	1,794	21,614	684
Amounts due to BOMSS (Note 13)	136,699	—	136,699	—
Accruals	30,962	41,745	21,226	36,140
VAT	12,013	6,400	—	—
	204,091	49,939	179,539	36,824

Creditors: amounts falling due after one year

	Consolidated		Association	
	2022 £	2021 £	2022 £	2021 £
Due between one and two years	32,733	—	32,733	—
Due between two and three years	32,733	—	32,733	—
	65,466	—	65,466	—

10 Net income from subsidiary

The Association has one wholly-owned subsidiary, AUGIS Trading Limited, which is incorporated in England and Wales. AUGIS Trading Limited raises sponsorship on behalf of the Association for the annual programme of meetings. AUGIS Trading Limited, company registration number 06380156, registered office Royal College of Surgeons of England, 35-45 Lincoln's Inn Fields, London, WC2A 3PE, was incorporated on 24 September 2007.

A summary of AUGIS Trading Limited's results for the year to 31 May is shown below.

	2022 £	2021 £
Turnover	147,200	66,620
Cost of sales	(136,346)	(31,966)
Gross profit	10,854	34,654
Administrative expenses	(6,074)	(6,967)
Operating profit	4,780	27,687
Interest receivable	—	—
Net profit	4,780	27,687
Retained loss brought forward	(2,011)	(29,698)
Net profit	4,780	27,687
Gift aid payment to parent	(2,769)	—
Retained losses carried forward	—	(2,011)

11 Restricted funds

	At 1 June 2021 £	Income £	Expenditure £	At 31 May 2022 £
BOMSS SSL funds	23,000	—	(23,000)	—
BOMSS NBSR restricted funds	115,522	(28,800)	(86,722)	—
Restricted funds total	138,522	(28,800)	(109,722)	—

	At 1 June 2020 £	Income £	Expenditure £	At 31 May 2021 £
<i>BOMSS SSL funds</i>	23,000	—	—	23,000
<i>BOMSS NBSR restricted funds</i>	96,795	63,420	(44,693)	115,522
<i>Restricted funds total</i>	119,795	63,420	(44,693)	138,522

Included within restricted expenditure is £103,966 of funding held within creditors at the year end, due to be paid to BOMSS over a three year period (Note 13).

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

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

12 Designated funds

The income funds of AUGIS include the following designated fund which has been set aside out of unrestricted funds by the Council Members for specific purposes:

	At 1 June 2021 £	New designations £	Utilised in year £	Released in year £	At 31 May 2022 £
BOMSS fund	207,683	—	(109,484)	(98,199)	—

	At 1 June 2020 £	New designations £	Utilised in year £	At 31 May 2021 £
BOMSS fund	262,502	43,649	(98,468)	207,683

Included within amounts utilised is £98,199 held within creditors at the year end, due to be paid to BOMSS over a three year period (Note 13).

The BOMSS funds have been designated in the financial statements in order to ensure the funds relating to BOMSS are separately identifiable. Each year income from BOMSS specific activities is added to the fund and relevant expenditure is charged to the fund.

13 The British Obesity and Metabolic Surgery Society

On 5 November 2020, The British Obesity and Metabolic Surgery Society (BOMSS) registered as a CIO (Charity Commission Registration Number: 1192184) . The activities of BOMSS had previously been facilitated by AUGIS, however commencing in the year ended 31 May 2021 BOMSS began to operate independently.

It has been agreed by the AUGIS Council in the year ended 31 May 2022, that AUGIS should provide a grant to BOMSS reflecting funds accumulated by AUGIS up to 31 May 2022. The following amounts have therefore been provided for at the year end and are included within creditors during the year end.

100% of BOMSS NBSR Restricted Fund	£80,966
100% of BOMSS SSL Restricted Fund	£23,000
50% of BOMSS Designated Fund	£98,199
Total provided for at 31 July 2022	£202,165

Consolidated detailed income and expenditure statement Year to 31 May 2022

This page does not form part of the statutory financial statements

	2022 £	2021 £
Income		
AUGIS Annual scientific meeting		
. Registrations	145,249	—
. Sponsorship	122,000	—
	<u>267,249</u>	<u>—</u>
BOMSS Annual scientific meeting		
. Registrations	—	—
. Sponsorship	—	9,670
	<u>—</u>	<u>9,670</u>
GBIHPBA meeting		
. Registrations	—	160
. Sponsorship	—	1,500
	<u>—</u>	<u>1,660</u>
Subscriptions		
. AUGIS	114,831	114,035
. Webinars	28,800	—
. Regional meetings	4,000	—
. BOMSS	—	33,725
. BJS Online	500	1,170
	<u>148,131</u>	<u>148,930</u>
AUGIS Roux meeting	34,507	16,126
BOMSS SSL	—	—
NBSR Surgeons' Outcome Data Reporting	(28,800)	37,800
BOMSS – HQIP income	—	25,620
BOMSS Other meetings	675	254
Job Retention Scheme Grants	6,832	14,702
AUGIS Other income	88	1,580
Bank interest	15	45
	<u>13,317</u>	<u>96,127</u>
Total income	<u>428,697</u>	<u>256,387</u>
Expenditure		
Annual scientific meeting		
. Venue hire, catering and audio visual equipment	57,127	545
. Distribution to conference partners	38,590	—
. Printing, stationery and couriers	1,152	—
. Administration and other costs	1,183	—
. Social events, including drinks reception	14,099	—
. BJS prize	—	—
. Travel and accommodation	9,637	590
. Insurance	2,840	1,102
Carried forward	<u>124,628</u>	<u>2,237</u>

Consolidated detailed income and expenditure statement Year to 31 May 2022

This page does not form part of the statutory financial statements

	2022 £	2021 £
Expenditure (continued)		
Brought forward	124,628	2,237
Other direct costs		
Grant to BOMSS	202,165	
AUGIS ROUX	24,949	497
CNS/AMP	—	323
GBIHPBA meeting	—	474
AUGIS grants and prizes	1,500	—
BOMSS Winter meeting	—	485
Surgical Outcome and Revalidation webtool	—	4,800
Regional meeting expenses	1,208	—
RCS funding SSL	7,746	8,383
NBSR Surgeons Outcome Data		
. BOMSS-database maintenance	5,756	37,966
. BOMSS- staff costs	7,169	7,026
. BOMSS-other administration costs		
Overheads		
. Telephone		
- AUGIS	954	737
- BOMSS	—	491
. Secretarial and administration staff costs		
- AUGIS	111,935	61,448
- BOMSS	—	41,207
. Printing, postage and stationery		
- AUGIS	—	1,058
- BOMSS	—	705
. Newsletter		
- AUGIS	75	
- BOMSS	—	
. Accommodation overheads and service charges		
- AUGIS	8,263	3,887
- BOMSS	—	2,592
. Insurance		
- AUGIS	525	501
- BOMSS	—	334
. Computer maintenance		
- AUGIS	4,807	2,414
- BOMSS	—	1,610
Website costs		
- AUGIS	4,080	3,652
- BOMSS	154	2,434
Database		
- AUGIS	1,022	1,004
- BOMSS	—	669
IFSO subscription and journals		
-BOMSS	—	12,711
Audit and accountancy		
- AUGIS	22,739	10,728
- BOMSS	—	8,652
Professional fees		
- AUGIS	2,152	2,054
- BOMSS	3,962	17,942
Bank charges		
- AUGIS	3,598	2,548
- BOMSS	—	2,349
Meetings, travel and subsistence expenses		
- AUGIS	8,611	285
- BOMSS	—	190
Council meetings' expenses and reimbursed expenses		
- AUGIS	2,298	35
Other		
- AUGIS	1,069	1,363
- BOMSS	—	315
Total expenditure	551,365	246,106
Net (expenditure) income	(122,668)	10,281