

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

**Annual Report and  
Financial Statements**

31 May 2023

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**

Mr Stuart Andrews

Mr Neil Bhardwaj

Rebecca Bidmead

Miss Cynthia Borg

Kirk Bowling

James Catton

Mrs Naheed Farooq

Mr John Hammond

Mr Steven Hornby

Fiona Huddy

Miss Claire Jones

Mr Nagappan Kumar

Mr Peter Lamb

Mr Krish Menon

Robert O'Neill

Anne Phillips

David Robinson

Mr Arin Saha

Neel Sengupta

Mr Giles Bond-Smith

Mr Zahir Soonawalla

Javed Sultan

Nila Tewari

Mr Paul Turner

Mr Y K S Viswanath

Mr Martin Wadley

Mr Shajahan Wahed

**President**

**President Elect (includes Clinical Services & Audit)**

**Honorary Secretary**

**Honorary Treasurer**

**Education, Training and Research Lead**

**Corporate Lead**

Regional Representative

Regional Representative  
Member

Regional Representative

Regional Representative

Regional Representative

Regional Representative

Member

Regional Representative

CNS Committee

ROUX President

Regional Representative

Society Council Representative

Member

Regional Representative

Regional Representative

Regional Representative

Regional Representative

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

**Legal and administrative information**

<b>Principal office</b>	Royal College of Surgeons of England 38 – 43 Lincoln’s Inn Fields London WC2A 3PE
Telephone	0207 869 6116/6115
Email	sarvjit@augis.org/nichola@augis.org
Website	<a href="http://www.augis.org">www.augis.org</a>
<b>Charity registration number</b>	1093090
<b>Auditor</b>	Buzzacott LLP 130 Wood Street London EC2V 6DL
<b>Bankers</b>	Coutts & Co Commercial Banking 440 Strand London WC2R 0QS

## Report of the Council Year to 31 May 2023

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 2023.

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 £4,134 (2022 - £2,853) were reimbursed to five members of the Council (2022 - ten members) during the period. No members of the Council had any beneficial interest in any contract with the charity during the year (2022 – 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 2023**  
**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.

## **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 2023 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**

### ***President's Message***

We have finalised our negotiations surrounding the departure of BOMSS from AUGIS to form their own society and will shortly transfer to BOMSS the relevant monies. AUGIS has formed its own bariatric surgical group to look after the interests of AUGIS members with an interest in bariatric and metabolic surgery. AUGIS has established an Equality, Diversity and Inclusion Committee which has recently surveyed the membership. They have a busy work programme, a major part of which will be helping AUGIS reform its electoral processes. We have consolidated and strengthened our specialty groups, and have focussed on accurate and comprehensive data collection, building on our established NOGCA, NBSR and NHSR audits/registries. We are involved in setting up a new national pancreatic audit, and working closely with the NHS England plans for data collection through the National Consultant Information Programme (NCIP). In September we will be meeting in Oxford for our 26th Annual Scientific Meeting. We have a brilliant academic programme and have invited the Dutch Society of GI Surgeons (NKGIC) to join us. We have attracted a significant amount of sponsorship and anticipate a very successful meeting.

### ***Overview***

AUGIS council and executive have had a busy year professionally and the difficulties of the COVID pandemic seem a distant memory. Our membership base remains strong and we continue to look at ways to expand further ensuring we engage with all health care professionals with an interest in Upper Gastrointestinal Surgery. Our subgroups have been particularly active and have delivered an excellent educational programme during the winter evening seminar programme.

**Achievements and Performance** (continued)

**Overview** (continued)

After a lengthy but amicable process, we are close to reaching a final agreement with BOMSS in both financial and relationship terms. We will continue to have AUGIS members involved with BOMSS activities and our Bariatric surgery subgroup will continue to offer an educational programme at our annual scientific meetings.

Our last scientific meeting in Aberdeen in September 2022 was a great success and feedback was extremely positive. The virtual option was welcomed by many and council is fully aware that this will be a key element of future meetings. Plans are well developed for our meeting this year in Oxford on the 27-29th September 2023.

We are looking further ahead to September 2024 and we hope to have the meeting in Manchester in a spectacular central venue subject to final agreement.

A council away day focusing on strategy took place in May to focus on particular topics, such as the council election processes with input from our Equality, Diversity and Inclusion (EDI)

Committee. Our aim is to hold a Strategy Meeting on a regular (annual) basis to ensure we adapt to the changes within healthcare and meet our member's requirements both professionally and educationally.

It has been a busy year for AUGIS, we had a successful ASM in Aberdeen in September 2022, and we hosted regional meetings alongside the ever successful ROUX weekend which took place in March 2023. Moving forwards, we are introducing annual sponsorship packages which will have benefits to both AUGIS and our industry partners. Most of our industry partners are already committing to supporting AUGIS in the forthcoming year and this is extremely welcome. It is important to emphasise that this support is not just financial but also includes building and cementing long term sustainable relationships with Industry partners to help us achieve our charitable aims.

**Achievements and Performance (continued)**

***Educational Meetings***

The Education Committee is composed of the AUGIS President and Vice President, Specialty Leads, Roux President and Roux Education Leads and the Leads for our AHP's/CNS'. This year Nila Tewari the EDI Lead has joined the committee. This is an essential progressive move to ensure that all our educational output is reviewed by the EDI committee to ensure we have appropriate balance.

The past year has seen AUGIS and its constituent groups (ROUX, AHP's/CNS', OG cancer, BBUGSS, GBIHPBA, EGS and endoscopy) deliver probably the most F2F educational content in the past 12 months Below are some of the highlights:

- ◆ Essentials of Surgical Research - 20 May 2022
- ◆ AUGIS Three Regions Meeting - 22 May 2022
- ◆ Liver Transplantation for New Cancer Indications - 16 June 2022
- ◆ Foregut Wales Meeting - 30 June 2022
- ◆ Roux Group Mersey workshop - 5 July 2022
- ◆ Roux Part 3 FRCS viva practice (online) - 11 August 2022
- ◆ Foundation skills in laparoscopy- 23 August 2023
- ◆ 25th AUGIS Annual Scientific Meeting - 21 - 23 September 2023
- ◆ HPB Robotic Meeting - 15 October 2022
- ◆ BOWA Liver Surgery Workshop - 14th October 2022
- ◆ OG Robotic Surgery Consensus Meeting - 16 January 2023
- ◆ Roux Weekend - 17 - 18 March 2023
- ◆ North West Regional Training Day
- ◆ Joint Congress of the GBIHPBA with the Indian Chapter of IHPBA- 20/21 April 2023
- ◆ BOWA Liver & Pancreas Surgery Workshop - 27/28 April 2023

Clearly this has been a huge amount of effort and on behalf of the Society,—We really appreciate the hard work of our regional representatives (Trainees, AHPs and Consultants).

**Achievements and Performance** (continued)

**Webinars**

The webinar programme continued from autumn - winter in 2022 and the Roux Group held webinars in March to coincide with the Roux Group Weekend 2023. The Education and Training Committee are reviewing the AUGIS webinar series for the winter months over 2023/2024.

**Equality, Diversity & Inclusion Lead**

The AUGIS EDI committee was established in summer 2022 and comprises 13 members. We have had several virtual meetings and a successful face to face meeting at the AUGIS annual meeting in Aberdeen. The committee has, to date, established guidelines for all speakers at AUGIS events, agreed with AUGIS and Roux that any events with AUGIS/ Roux branding will be vetted by the EDI committee to ensure appropriate representation and been involved with AUGIS council in plans for the reform in the process of election to council and executive council.

The AUGIS EDI survey has been formulated, launched at the Roux weekend and results will be analysed to help guide future work of the committee. There will be a presentation to the delegates on the EDI Survey at the Oxford annual meeting in a plenary session with national and international keynote speakers.

The AUGIS mentorship programme is in development and we have plans to launch this at the Oxford meeting. We will soon be appointing a SAS representative to council and have set up collaborations with EDI committees of other surgical organisations as well as SAS groups nationally.

**BBUGSS/Benign group**

BBUGSS were involved in a very successful Benign day at AUGIS Annual Scientific Meeting in Aberdeen, which featured Live Surgery and was very well received by delegates.

BBUGSS was involved in the robotic consensus statement and also conducted a Liver cyst webinar, LINX EIDO and Intrathoracic stomach EIDO. The National Hiatal Surgery Registry (NHSR) registered 489 patients.

Plans for the next 12 months are:

- ◆ • Gallstone patient decision aid in conjunction with NICE
- ◆ • Plans are in progress for the BBUGSS Benign day at AUGIS Oxford 2023
- ◆ • LINX Roux training session
- ◆ • BBUGSS scientific meeting 2024
- ◆ • Robotic webinar
- ◆ • Anglo – Dutch collaborative study
- ◆ • The NHSR to reach over 600 registered patients

***GBIHPBA***

The GBHIPBA hosted a very successful National meeting in the June 2022 in London and brought together HPB and liver transplant units in the country to introduce and discuss management pathways for three new indications for liver transplantation in the UK and was attended by nearly 130 people.

This was followed by a hugely successful GBIHPBA day at the 25th Anniversary year AUGIS Meeting in Aberdeen. The Rees-Garden prize was created for the best oral presentation to honour two giants in HPB, Merv Rees and James Garden.

Jawad Ahmad, Consultant HPB Surgeon from University Hospital Coventry and Warwickshire hosted 200 delegates who attended the GBIHPBA Robotic Surgery on the 15th October 2022. Speakers to this day-long event came from as far as Europe and South-East Asia and discussed topics included setting up a robotic HPB programme, pushing the boundaries in surgery and challenges around training. President of GBIHPBA Professor Krish Menon, UHCW Chief Executive Officer, Professor Andy Hardy, and Chief Medical Officer, Professor Kiran Patel, welcomed attendees and Chief Finance Officer and Jawad opened the meeting by outlining how robotic HPB has gone from strength to strength, with 10 HPB units and 23 HPB surgeons presently performing robotic HPB surgery in the UK, benefitting hundreds of patients.

April 2023 saw two international HPB Associations – GBIHPBA and the Indian Chapter of the IHPBA came together for a historic first meeting in Leeds. The Meeting was preceded with the Postgraduate Laparoscopic Liver surgery Course by Somaiah Aroori held at the Thackaray Museum facility at the St James's University Hospital. Two days of great keynote talks from both countries and case discussions that were diverse and allowed for a superb dialogue and exchange of ideas. The Chapter honoured giants of HPB surgery from both sides – Professor Peter Lodge and Professor Graeme Poston from UK and Professor Palepu Jagannath from India.

**Achievements and Performance** (continued)

**OG**

There has been much progress made with in the past months with multiple work streams and guidelines including respiratory complications and pathology. There are numerous others ongoing: nutrition, prehabilitation, squamous cell cancer and robotic surgery. Other areas to progress with are palliative care, health inequalities, outcome data and leadership. There will be a plenary session at AUGIS this year around leadership, with the plan to make this a regular fixture.

On Monday 16th January 2023 AUGIS held a very successful upper gastrointestinal surgical robotic consensus meeting at the Royal College of Surgeons. There was good attendance with over 90 delegates from around the UK. We were privileged to have both international speakers and experts in other surgical disciplines. There was lively discussion and a feeling of excitement for what the future holds in robotic surgery.

The meeting has been followed up by a series of Delphi questionnaires to gain a consensus on the statements which will be published to help guide clinicians starting on robotic OG surgery. This will be available on the AUGIS website in due course.

***Allied Health Professional and Specialist Nurses report***

It has been a challenging year for the NHS, overshadowed by the impact of a significant lack of resource and strikes on the health service, cancer services, clinical practice, and professional education. We can, however, be proud of maintaining the delivery of care, meeting the complex needs of our patient groups and supporting our colleagues.

The Committee have finalised the Mission Statement and the Terms of Reference for Committee members. We have looked at the benefits of membership and we are pleased to be able to offer a range of opportunities for our members. On a positive note, membership fees have been considerably reduced, in addition to members' preferential rates for the Annual Scientific meeting.

We are delighted to announce that AUGIS has agreed to offer awards for several training and travel Fellowships. These will be open to members of AUGIS with the criteria being defined and announced in the near future. This is an exciting move on behalf of AUGIS and we hope these fellowships will inspire and provide support in maintaining excellence in clinical practice and research.

For Nurses and AHPs, identifying their educational needs is vital. This will allow the Committee to provide an Educational Calendar, opportunities for networking, mentorship, and peer support. We welcome ideas for webinars and courses, the educational events programme and also for the Annual Scientific Meeting.

We aim to include an Educational Calendar and a Webinar Platform, together with an archive of presentations and links to other educational establishments, societies, and patient groups.

**Achievements and Performance** (continued)

***Allied Health Professional and Specialist Nurses report*** (continued)

The 25th Annual Scientific Meeting was held in Aberdeen in 2022. The affiliate programme enjoyed excellent presentations with key messages on immunotherapy following treatment for upper gastrointestinal (UGI) cancers, immunotherapy in practice and the importance of informed consent and audit in oesophagogastric and HPB cancers. There was also a fantastic interactive case-based discussion on 'failure to thrive' and how to support the patient who struggles in the post-operative period.

The affiliate Programme for AUGIS 2023 has been finalised and will feature excellent presentations including pre-habilitation in surgery and oncology, inspiratory muscle training, and presentations on endoscopic oesophagogastric cancer treatments and aspects of nutrition. In addition, there will be talks exploring the future of oncological therapies for gastro-oesophageal and HPB cancers and a former patient will reveal insights about patient experience.

It is a great honour for us to represent the interests of the nursing profession and the allied health professions within AUGIS and we hope, to inspire motivation and excellence for Nurses and our AHPs.

***Roux Group***

It has been another busy and exciting year for The Roux Group. The last 12 months have seen several changes to the Roux Group's annual calendar.

On the back of a successful Roux Weekend 2022, work commenced almost immediately, as our new committee undertook their respective roles and began the planning and co-ordination of the 2022-23 educational events. The Essentials of Surgical Research Symposium, headed up by our Research lead, Ben Chan in conjunction with The Dukes Club and BASO was the first event of the year.

Over the months that followed, the Roux Group organised and collaborated on several one day skills courses including a Foundation Skills in Laparoscopy course targeted at our more junior members and two Basics of Liver Surgery courses in collaboration with BOWA at their headquarters in Devon. All three courses were well received and plans are in the pipeline to build upon these successes and expand our reach with regards to regional skills courses.

September saw AUGIS' 2022 Annual Scientific Meeting take place in Aberdeen and the inaugural Roux Training morning. With the support of local faculty and our industry partners, Karl Storz and Medtronic, we were able to put on a fantastic morning of training in laparoscopic suturing. We hope this provided both valuable training but also a welcoming environment for trainees of all levels. The feedback from this session was so positive that it has been decided by the AUGIS educational subcommittee that it will be making a return at this year's meeting in Oxford.

**Achievements and Performance** (continued)

**Roux Group** (continued)

As well as face-to-face events, each year the Roux Group continues to provide several webinars. The March Roux Group webinar series focused on UGI emergencies with sessions allocated to Benign and Bariatric surgery, Oesophagogastric surgery and HPB respectively. All three sessions were incredibly informative, especially for those heading towards their FRCS examination.

A new addition to the educational calendar this year was our collaboration with Abdominal Wall Reconstruction Europe (AWRE).

Our final event of the year prior to the Roux Weekend 2023 was ASiT. This year saw the biggest team of Roux representatives attend the conference with the aim of increasing awareness of the Roux Group and making sure that Roux are visible to the more junior surgeons out there.

The final and biggest event of our calendar year is our own annual conference weekend. For the first time, the conference was held over two days and saw the introduction of pre-conference courses, a SAS workshop and both a SAS and research and fellowships booth. Work on events for the 2023-24 calendar is already underway and our new committee, who have commenced their roles as of last month are as enthusiastic as ever to ensure as many high quality opportunities for our members as possible.

## Financial Review

### *Financial report for the period*

The consolidated statement of financial activities on page 24 shows income for the year of £523,859 (2022 - £428,697) and total expenditure in the year was £399,076 (2022 - £551,365).

Subscription income from AUGIS members amounted to £138,408 (2022 - £115,331).

The Annual Scientific Meeting generated registration income of £132,698, which combined with sponsorships and partnerships income of £119,288 resulted in total income of £251,986. Meeting related costs were £125,315 excluding the cost of related overheads. Meeting surpluses are retained by the Association to be used for the benefit of the membership and investment in the specialty.

Other direct costs for the period were £223,528 (2022 - £367,952, including recognition of amounts payable to BOMSS, see below). Total direct costs for the period were therefore £348,843 (2022 - £492,580). Support costs amounted to £175,548 (2022 - £183,413) of which governance costs regarding compliance with statutory requirements amounted to £35,230 (2022 - £31,151).

In the year ended 31 May 2022, the Association 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 income for the year was therefore £124,783 (2022 – net expenditure of 122,668, 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 £300,000 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. The reserves policy is due to be reviewed by the Council in the year ending 31 May 2024, the Council are aware that all organisations continue to be exposed to increasing financial risk in the current economic climate, and that holding a higher level of reserves in the medium term may be prudent.

### ***Financial position***

The balance sheet shows total funds of £618,392 (2022 - £493,609), of which £618,392 (2022 - £493,609) 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 increased the free reserves in excess of the minimum reserves policy to allow for a missed meeting or unsuccessful Meeting in future years. AUGIS, will continue to develop an online and virtual in the form of an ST3 boot camp, a safe lap cholecystectomy course.

### ***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.

Initial delegate numbers for events scheduled to take place in the year ending 31 May 2024 are encouraging and activities are continuing to take place in the sector.

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

## Report of the Council Year to 31 May 2023

### **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.

Within the next twelve months AUGIS plans to increase the number of regional meetings throughout the country with a bid to attract more membership. AUGIS will revise its online and virtual offerings to ensure it is relevant and current and most importantly AUGIS commits to having an EDI focus at all meetings.

Approved by the Executive and signed on their behalf by:



Stephen Fenwick  
Member of the Executive

Approved by the Executive on: 14 February 2024

**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 2023 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 2023 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 trustees' 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, employment, and health and safety legislation; 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; 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 trustees 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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## **Independent auditor's report** Year to 31 May 2023

### **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  
Statutory Auditor  
130 Wood Street  
London  
EC2V 6DL

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

Date: 22 February 2024

## Consolidated statement of financial activities Year to 31 May 2023

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Unrestricted funds £	Restricted funds £	Total funds 2022 £
<b>Income from:</b>							
Other trading activities	1	184,156	—	184,156	154,800	—	154,800
Interest receivable		72	—	72	15	—	15
Charitable activities	2	339,621	—	339,621	295,762	(28,800)	266,962
Other		10	—	10	6,920	—	6,920
<b>Total income</b>		<b>523,859</b>	<b>—</b>	<b>523,859</b>	<b>457,497</b>	<b>(28,800)</b>	<b>428,697</b>
<b>Expenditure on:</b>							
Charitable activities	3	399,076	—	399,076	441,643	109,722	551,365
<b>Total expenditure</b>		<b>399,076</b>	<b>—</b>	<b>399,076</b>	<b>441,643</b>	<b>109,722</b>	<b>551,365</b>
<b>Net income (expenditure) and net movement in funds</b>		<b>124,783</b>	<b>—</b>	<b>124,783</b>	<b>15,854</b>	<b>(138,522)</b>	<b>(122,668)</b>
<b>Reconciliation of funds:</b>							
Fund balances brought forward at 1 June		493,609	—	493,609	477,755	138,522	616,277
Fund balances carried forward at 31 May		618,392	—	618,392	493,609	—	493,609

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 2023

	Notes	Consolidated		Association	
		2023 £	2022 £	2023 £	2022 £
<b>Fixed assets</b>					
Investment in subsidiary	11	—	—	2	2
		<b>—</b>	<b>—</b>	<b>2</b>	<b>2</b>
<b>Current assets</b>					
Debtors: due within one year	8	83,361	65,173	101,129	120,437
Cash at bank and in hand		795,279	697,993	774,763	618,177
		<b>878,640</b>	763,166	<b>875,892</b>	738,614
<b>Liabilities</b>					
Creditors: amounts falling due within one year	9	(227,515)	(204,091)	(205,575)	(160,613)
<b>Net current assets</b>		<b>585,659</b>	559,075	<b>604,851</b>	559,075
Creditors: amounts falling due after one year	9	(32,733)	(65,466)	(32,733)	(65,466)
<b>Total net assets</b>		<b>618,392</b>	493,609	<b>637,584</b>	493,609
<b>The funds of the group/charity:</b>					
<b>Funds and reserves</b>					
Restricted funds	12	—	—	—	—
Unrestricted funds					
. Designated funds	13	—	—	—	—
. General funds		618,392	493,609	637,584	493,609
		<b>618,392</b>	493,609	<b>637,584</b>	493,609

Approved by the Executive  
and signed on their behalf by:



Stephen Fenwick  
Member of the Executive  
Approved on: 14 February 2024

## Consolidated statement of cash flows 31 May 2023

	Notes	2023 £	2022 £
<b>Cash flows from operating activities:</b>			
Net cash provided by operating activities	A	<b>97,214</b>	112,855
<b>Cash flows from investing activities:</b>			
Deposit interest		<b>72</b>	15
<b>Net cash provided by investing activities</b>		<b>72</b>	15
<b>Change in cash and cash equivalents in the year</b>		<b>97,286</b>	112,870
<b>Cash and cash equivalents at 1 June</b>	B	<b>697,993</b>	585,123
<b>Cash and cash equivalents at 31 May</b>	B	<b>795,279</b>	697,993

### 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

	2023 £	2022 £
<b>Net movement in funds (as per the statement of financial activities)</b>	<b>124,783</b>	(122,668)
<b>Adjustments for:</b>		
Deposit interest	<b>(72)</b>	(15)
(Increase) decrease in debtors	<b>(18,188)</b>	15,920
(Decrease) increase in creditors	<b>(9,309)</b>	219,618
<b>Net cash provided by operating activities</b>	<b>97,214</b>	112,855

#### B Analysis of changes in net debt

	At 1 June 2022 £	Movement in year £	At 31 May 2023 £
Cash at bank and in hand	697,993	97,286	<b>795,279</b>
<b>Total cash and cash equivalents</b>	<b>697,993</b>	<b>97,286</b>	<b>795,279</b>

## **Principal accounting policies** Year to 31 May 2023

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 2023.

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**

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 nature of the organisation. An online and virtual way of working has become the usual standard, and the Association continues to engage with it's membership to provide meaningful offerings

Over the past two years the Association has seen increases to cash balances, which demonstrates the prudent approach which has been taken with respect to entering in to commitments.

## **Principal accounting policies** Year to 31 May 2023

### **Assessment of going concern** (continued)

The Association will continue to closely monitor financial performance during this period of high costs within the economy which brings with it increased financial risk. Details on specific risk control measures implemented are detailed within the risk management section of this report.

Initial delegate numbers for events scheduled to take place in the year ending 31 May 2024 are encouraging and activities are continuing 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 2023

### **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 2023

### **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.

Notes to the financial statements Year to 31 May 2023

**1 Income from other trading activities**

	Unrestricted Funds £	Restricted Funds £	Total funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total funds 2022 £
Fundraising income – sponsorships and partnerships						
. AUGIS Annual scientific meeting	119,288	—	119,288	122,000	—	122,000
. AUGIS Regional meetings	8,138	—	8,138	4,000	—	4,000
. GBHPBA meeting	56,430	—	56,430	28,800	—	28,800
		—		154,800	—	154,800

**2 Income from charitable activities**

	Unrestricted Funds £	Restricted Funds £	Total funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total funds 2022 £
Subscriptions	138,408	—	138,408	115,331	—	115,331
Meetings						
. AUGIS registrations	132,698	—	132,698	145,249	—	145,249
. ROUX registrations	34,475	—	34,475	34,507	—	34,507
. GBHPBA registrations	34,040	—	34,040	—	—	—
. Other meetings	—	—	—	675	—	675
Surgical Outcome and Revalidation						
. BOMSS NBSR*	—	—	—	—	(28,800)	(28,800)
	339,621	—	339,621	295,762	(28,800)	266,962

\*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 2023 £	Unrestricted funds £	Restricted funds £	Total funds 2022 £
Direct costs	223,528	—	223,528	258,230	109,722	367,952
Support costs	140,318	—	140,318	152,262	—	152,262
Governance costs (note 4)	35,230	—	35,230	31,151	—	31,151
	<b>399,076</b>	<b>—</b>	<b>399,076</b>	<b>441,643</b>	<b>109,722</b>	<b>551,365</b>
Direct costs	Unrestricted Funds £	Restricted Funds £	Total funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total funds 2022 £
<b>Annual scientific meeting</b>						
. Venue hire, catering and audio visual equipment	85,662	—	85,662	57,127	—	57,127
. Distribution to conference partner	-	—	—	38,590	—	38,590
. Printing, stationery and couriers	1,415	—	1,415	729	—	729
. Administration and other costs	4,204	—	4,204	1,183	—	1,183
. Social events, including drinks reception	900	—	900	14,099	—	14,099
. Marketing	1,740	—	1,740	423	—	423
. Travel and accommodation	21,436	—	21,436	9,637	—	9,637
. App and virtual platform	3,698	—	3,698			
. Subscription	928	—	928			
. Insurance	2,231	—	2,231	2,840	—	2,840
	<b>125,315</b>	<b>—</b>	<b>125,315</b>	<b>124,628</b>	<b>—</b>	<b>124,628</b>
<b>Other direct costs</b>						
Grant to BOMSS (Note 13)	—	—	—	98,199	103,966	202,165
AUGIS Roux meeting	25,791	—	25,791	24,949	—	24,949
Regional meetings	10,137	—	10,137	1,208	—	1,208
CNS/AHP meeting	909	—	909	—	—	—
GBIHPBA meeting	55,307	—	55,307	—	—	—
RCS funding SSL	919	—	919	7,746	—	7,746
AUGIS grants and prizes	3,260	—	3,260	1,500	—	1,500
BJS costs	1,890	—	1,890	—	—	—
NBSR Surgeons' Outcome Data Reporting						
. BOMSS-NBSR database maintenance	—	—	—	—	5,756	5,756
	<b>223,528</b>	<b>—</b>	<b>223,528</b>	<b>258,230</b>	<b>109,722</b>	<b>367,952</b>

**3 Expenditure on charitable activities (continued)**

<b>Support costs</b>	<b>AUGIS £</b>	<b>BOMSS £</b>	<b>2023 £</b>	<b>AUGIS £</b>	<b>BOMSS £</b>	<b>2022 £</b>
Secretarial and administration staff costs	102,440	—	102,440	111,935	7,169	119,104
Telephone	1,110	—	1,110	954	—	954
Printing, postage and stationery	805	—	805	75	—	75
Accommodation, insurance, overheads and services	14,727	—	14,727	8,788	—	8,788
Audit and accountancy	29,208	—	29,208	22,739	—	22,739
Professional fees	774	—	774	2,152	3,962	6,114
Computer maintenance	2,146	—	2,146	2,414	—	2,414
Website costs	5,927	—	5,927	4,080	154	4,234
Database costs	3,223	—	3,223	1,022	—	1,022
Meetings, travel and subsistence	208	—	208	8,611	—	8,611
Council meetings' expenses and reimbursed expenses	5,248	—	5,248	2,298	—	2,298
Bank charges	7,847	—	7,847	3,598	—	3,598
Other	1,885	—	1,885	1,069	—	1,069
	<b>175,548</b>	<b>—</b>	<b>175,548</b>	<b>172,128</b>	<b>11,285</b>	<b>183,413</b>

**4 Governance costs**

	<b>2023 £</b>	<b>2022 £</b>
Professional fees	29,982	28,853
Council meetings' expenses and reimbursed expenses	5,248	2,298
	<b>35,230</b>	<b>31,151</b>

## 5 Net income

This is stated after charging:

	2023 £	2022 £
Staff costs (note 6)	102,440	119,104
Auditor's remuneration (excluding VAT)		
. Statutory audit (including consolidation)	15,850	14,350
. Other services	4,100	3,800

## 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 2023 (2022 – none).

During the year out of pocket travelling expenses amounting to £4,134 (2022 - £2,853) were reimbursed to five trustees (2022 – ten trustee).

	2023 £	2022 £
Wages and salaries	86,327	101,963
Social security costs	4,724	7,829
Other pension costs	11,389	9,312
	<b>102,440</b>	<b>119,104</b>
<b>Incurred in respect of</b>		
Direct BOMSS costs	—	7,169
Support costs	102,440	111,935
	<b>102,440</b>	<b>119,104</b>

The average number of secretarial and administrative employees during the year, calculated on an average headcount was 2 (2022 – 2) and on a full-time equivalent basis was 1.8 (2022: 2). No employee earned more than £60,000 during the year (2022 – 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 (2022 – 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 £102,440 (2022 – £119,104).

## 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.

**8 Debtors**

	Consolidated		Association	
	2023 £	2022 £	2023 £	2022 £
Trade debtors	<b>37,415</b>	19,800	<b>635</b>	—
Prepayments	<b>34,878</b>	42,166	<b>1,019</b>	6,198
Accrued income	—	2,893	—	2,893
VAT	<b>10,753</b>	—	—	—
Other debtors	<b>315</b>	314	<b>119</b>	286
Amount owed by AUGIS Trading Limited	—	—	<b>99,356</b>	111,060
	<b>83,361</b>	65,173	<b>101,129</b>	120,437

**9 Creditors: amounts falling due within one year**

	Consolidated		Association	
	2023 £	2022 £	2023 £	2022 £
Trade creditors	<b>11,851</b>	—	<b>1,064</b>	—
Other creditors	<b>18,094</b>	24,417	<b>19,970</b>	21,614
Amounts due to BOMSS (Note 14)	<b>166,446</b>	136,699	<b>166,446</b>	136,699
Accruals	<b>28,138</b>	30,962	<b>18,095</b>	21,226
VAT	—	12,013	—	—
	<b>227,515</b>	204,091	<b>205,575</b>	179,539

**Creditors: amounts falling due after one year**

	Consolidated		Association	
	2023 £	2022 £	2023 £	2022 £
Due between one and two years	<b>32,733</b>	32,733	<b>32,733</b>	32,733
Due between two and three years	—	32,733	—	32,733
	<b>32,733</b>	65,466	<b>32,733</b>	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.

	2023 £	2022 £
Turnover	221,227	147,200
Cost of sales	<b>(212,386)</b>	(136,346)
Gross profit	<b>8,841</b>	10,854
Administrative expenses	<b>(30,803)</b>	(6,074)
Operating (loss) profit	<b>(21,962)</b>	4,780
Interest receivable	—	—
Net (loss) profit	<b>(21,962)</b>	4,780
Retained loss brought forward	—	(2,011)
Net (loss) profit	<b>(21,962)</b>	4,780
Gift aid payment to parent	—	(2,769)
Retained losses carried forward	<b>(21,962)</b>	—

**11 Restricted funds**

	At 1 June 2022 £	Income £	Expenditure £	At 31 May 2023 £
BOMSS SSL funds	—	—	—	—
BOMSS NBSR restricted funds	—	—	—	—
Restricted funds total	—	—	—	—
	At 1 June 2021 £	Income £	Expenditure £	At 31 May 2022 £
<i>BOMSS SSL funds</i>	23,000	—	(23,000)	—
<i>BOMSS NBSR restricted funds</i>	115,522	(28,800)	(86,722)	—
<i>Restricted funds total</i>	138,522	(28,800)	(109,722)	—

Included within restricted expenditure in the year ended 31 May 2022 was £103,966 of funding held within creditors at the year end, due to be paid to BOMSS in the year ending 31 May 2024 (Note 14).

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.

**Notes to the financial statements** Year to 31 May 2023

**11 Restricted funds**

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 2022 £	New designations £	Utilised in year £	Released in year £	At 31 May 2023 £
BOMSS fund	—	—	—	—	—

  

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

Included within amounts utilised in the year ended 31 May 2022 was £98,199 held within creditors at the year end, due to be paid to BOMSS in the year ending 31 May 2024 (Note 14).

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 Related party transactions**

During 2023 and 2022, transactions with related parties were undertaken as detailed below, the transactions with BOMSS CIO are further detailed in Note 14 to the financial statements.

Trustees' remuneration and remuneration of key management personnel is detailed in Note 6, no further transactions were undertaken with related parties in the period.

Members of Council also attend events and pay for membership of the Association, fees are paid in line with applicable member rates.

Name of entity	Trustee	Nature of relationship	2023 £	2022 £
Pancreatic Society of Great Britain and Ireland	Keith Roberts	Trusteeship	—	(27,163)
BOMSS CIO	Cynthia Borg	Trusteeship	—	(202,165)

**14 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 2023, that AUGIS should provide a grant to BOMSS reflecting funds accumulated by AUGIS up to 31 May 2023, adjusted for any further related legal fees incurred up to the point of payment. 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
Less: legal fees incurred in year ended 31 July 2023	(£2,986)
Total provided for at 31 July 2023	£199,179

## Consolidated detailed income and expenditure statement Year to 31 May 2023

This page does not form part of the statutory financial statements

	2023 £	2021 £
<b>Income</b>		
AUGIS Annual scientific meeting		
. Registrations	132,698	145,249
. Sponsorship	119,288	122,000
	<u>251,986</u>	<u>267,249</u>
GBIHPBA meeting		
. Registrations	34,040	—
. Sponsorship	56,430	—
	<u>90,470</u>	<u>—</u>
Subscriptions		
. AUGIS	138,408	114,831
. Webinars	300	28,800
. Regional meetings	8,138	4,000
. BOMSS	—	—
. BJS Online	—	500
	<u>146,846</u>	<u>148,131</u>
AUGIS Roux meeting	34,475	34,507
BOMSS SSL	—	—
NBSR Surgeons' Outcome Data Reporting	—	(28,800)
BOMSS Other meetings	—	675
Job Retention Scheme Grants	—	6,832
AUGIS Other income	15	88
Bank interest	72	15
	<u>34,557</u>	<u>13,317</u>
<b>Total income</b>	<u>523,859</u>	<u>428,697</u>
<b>Expenditure</b>		
<b>Annual scientific meeting</b>		
. Venue hire, catering and audio visual equipment	85,662	57,127
. Distribution to conference partners	—	38,590
. Printing, stationery and couriers	3,155	1,152
. Administration and other costs	4,204	1,183
. Scientific programme including abstracts and subscriptions	3,101	—
. App and virtual platform	6,516	—
. Social events, including drinks reception	900	14,099
. BJS prize	—	—
. Travel and accommodation	21,436	9,637
. Insurance	2,231	2,840
Carried forward	<u>127,205</u>	<u>124,628</u>

## Consolidated detailed income and expenditure statement Year to 31 May 2023

This page does not form part of the statutory financial statements

	2023 £	2022 £
<b>Expenditure (continued)</b>		
Brought forward	127,205	124,628
<b>Other direct costs</b>		
Grant to BOMSS	—	202,165
AUGIS ROUX	25,791	24,949
CNS/AMP	909	—
GBIHPBA meeting	55,307	—
AUGIS grants and prizes	3,260	1,500
Regional meeting expenses	10,137	1,208
RCS funding SSL	919	7,746
NBSR Surgeons Outcome Data		
. BOMSS-database maintenance	—	5,756
. BOMSS- staff costs	—	7,169
. BOMSS-other administration costs		
<b>Overheads</b>		
Telephone	1,110	954
Secretarial and administration staff costs	102,440	111,935
Printing, postage and stationery		—
Newsletter		75
Accommodation overheads and service charges	12,987	8,263
Insurance	1,740	525
Computer maintenance and software	2,146	4,807
Website costs	5,927	4,234
Database	3,223	1,022
Audit and accountancy	29,208	22,739
Professional fees	774	6,114
Bank charges	7,847	3,598
Meetings, travel and subsistence expenses	208	8,611
Council meetings' expenses and reimbursed expenses	5,248	2,298
Other	2,690	1,069
<b>Total expenditure</b>	<b>399,076</b>	<b>551,365</b>
<b>Net income (expenditure)</b>	<b>124,783</b>	<b>(122,668)</b>