

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

**Annual Report and
Financial Statements**

31 May 2024

Charity Registration Number
1093090

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Legal and administrative information

Members of the Council

Iain Cameron
Andrew Smith
Simon Galloway
James Gossage
Arin Saha
Martin Forshaw
Stuart Andrews (demitted July 2024)
Ian Beckingham
Neil Bhardwaj
Rebecca Bidmead
Giles Bond-Smith
Kirk Bowling
Kirstin Carswell
James Catton
Benjamin Chan
Andrew Cockbain
Jihène El Kafsi
Stephen Fenwick
John Hammond
Steven Hornby
Fiona Huddy
Claire Jones
Rob Jones
Renol Koshy
Peter Lamb
Rajwinder Nijjar
Robert O'Neill
Samir Pathak
Anne Phillips
Keith Roberts
Javed Sultan
Nila Tewari
Paul Turner
Tim Underwood
Martin Wadley
Liz Ward

President
President Elect
Honorary Secretary
Honorary Treasurer
Education, Training and Research Lead
Corporate Lead
NHSR Representative
NCIP Representative
Regional Representative
AHP Representative
EGS Lead
Benign Lead
Regional Representative
Endoscopy Lead
Roux Group President
Regional Representative
Regional Representative
GBIHPBA President
Regional Representative
Regional Representative
AHP Representative
Regional Representative
CRLM SSL
SAS/IMG Lead
Regional Representative
Regional Representative
Regional Representative
EDI Lead
AHP Representative
Pancreatic Cancer SSL
OG Lead
Honorary Secretary Elect
Regional Representative
OG SSL
Regional Representative
AHP Lead

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

Legal and administrative information

Principal office	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	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

Trustees' annual report Year to 31 May 2024

The trustees 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 2024.

The financial statements have been prepared in accordance with the accounting policies set out on pages 24 to 27 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 Executive members of the Council are trustees of the charity for the purposes of the Charities Act 2011. This change was ratified in the AUGIS AGM which was held on the 28th September 2023. The Council consists of:

- ◆ The Executive Officers (President, President Elect, Honorary Treasurer, and Honorary Secretary and Education Training & Research Lead and Corporate Lead)
- ◆ The Honorary Secretary Elect and Honorary Treasurer Elect positions will sit on the Executive Council but will not hold the post of Trustee until they take on the full role of Honorary Secretary and Honorary Treasurer, respectively.
- ◆ The Leads of the following Committees: Endoscopy, Emergency Surgery, EDI (Equality, Diversity & Inclusion).
- ◆ 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 Lead of the OG Group.
- ◆ The Lead of the Bariatric Group.
- ◆ The President of the HPB Group (GBIHPBA).
- ◆ The Lead of the Benign Group (BBUGSS)
- ◆ The President of the Trainee Group (Roux Group)
- ◆ The Nurse/Allied Health Professional members' representative/s.

Other Council Members may be co-opted by the Council, including:

- The IMG/SAS Lead (International Medical Graduate/Specialist Associate Surgeon)
- The NHSR Representative and the NCIP Representative

Structure, Governance and Management (continued)

Nominations for the President (President Elect) are sought from the full consultant membership and the Executive Council shall put forward the nominations to the full membership to 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.

New trustees are appointed from existing members of the Council. On appointment they are provided information from the Charity Commission detailing their roles and responsibilities as trustees and an induction in to their role.

Out of pocket travelling expenses totalling £6,351 (2023 - £4,134) were reimbursed to five members of the Executive (2023 – five members of the Council) during the period. No trustees had any beneficial interest in any contract with the charity during the year (2023 – none).

Structure, Governance and Management (continued)

Key management personnel

The AUGIS executive are Trustees of the association. 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.

The trustees 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 Leads 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:

Great Britain & Ireland Hepato Pancreato Biliary Association (GBIHPBA) Committee
Oesophageal Cancer (OG) Committee
Benign Committee
Emergency Committee
Bariatric Committee
Equality, Diversity & Inclusion (EDI) Committee
Roux Group (Trainee Surgeons) Committee
Allied Health Professionals/Clinical Nurse Specialists (AHP/CNS) Committee

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

Education Research and Training
Endoscopy

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;

Structure, Governance and Management (continued)

Statement of trustees' responsibilities (continued)

- ◆ 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.

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 trustees are 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 trustees have assessed the major risks and in doing so, the trustees has established effective systems to mitigate the risks identified.

The honorary treasurer 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 and membership subscription and other income

Ensuring that our Annual Scientific Meetings and Educational Events are attractive both to delegates and to industry is vital, and this includes the continual input and hard work from the Education Lead and committee. Working proactively with industry will be required to ensure that companies remain loyal and invested in supporting AUGIS educational events, and this is achieved through collaboration of the AUGIS Executive, Roux Committee and AUGIS staff members.

Working with other associations when relevant, along with industry partners, will also ensure that the association does not work in isolation with regards to providing education and guidelines to the UGI Surgical community.

Risk management (continued)

Investing in new technology for the benefit of meeting delegates, industry and staff members, along with increasing the profile of the association on social media and maintaining an informative and accessible website for members will be part of the ongoing plan to achieve this.

- ◆ Staffing levels and staff retention impacting on the running of the association.

Ensuring that the association has adequate staffing levels with the relevant skills in place for the requirements of the association is essential for the future of AUGIS. The Executive Committee are committed to continuing to hold annual staff appraisals and salary reviews and ensure any actions from these are done so in a timely fashion. Ensuring that there are adequate office and staff policies and procedures in place and ensuring that these are reviewed on a regular basis and communicated to staff members, will be an important aspect of this.

Recruiting a part-time staff member in November 2023, following on from a successful internship programme has highlighted the benefits to the association of increasing staffing levels, particularly around the busy Annual Scientific Meetings.

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.

Structure, Governance and Management (continued)

Objectives and Activities

Principal aims and objects

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

AUGIS aims to improve the delivery, the results and outcome of conditions of the oesophagus, stomach, duodenum, pancreas, liver and biliary tract requiring surgical treatment.

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 with other surgical and academic bodies. AUGIS promotes the establishment of high quality training programmes throughout the UK as a fundamental component of the Association's activities.

The Association will continue to use its offices 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.

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 2024 the charity received no complaints about its fundraising activities.

Activities

In pursuit of the Association's aims and objectives, the trustees meet 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.

The association holds Annual Scientific Meetings along with regional meetings, online events and training opportunities, whilst our website and regular communication with membership continue to inform individuals who wish to be kept abreast of advances and developments in the area of upper GI disease.

AUGIS and the areas of subspecialty within the field of Upper GI are represented by the Council and Leads and meetings of both the umbrella association and sub-specialty interest groups, provide an opportunity to bring together individuals motivated to advance the science and practice of upper gastrointestinal surgery and to promote research in this field.

The Association will work with any agency that shares these goals and its council will endeavour to influence national policy decision making on issues relating to clinical services and audit, professional education and training.

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. 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

Educational Meetings

Over the past year there have been exciting collaborations and joint educational sessions with specialist upper GI associations within AUGIS, including BBUGSS and the Roux Group and with other national surgical bodies such as the ASGBI, ASiT and the SRS. All of these have served to enhance the position of AUGIS as a key deliverer of specialist Upper GI educational content, and a valuable resource for members. None of these activities would be possible without the expertise and work of colleagues throughout the association, and all members of the Educational Sub-Committee, who have given up their time and experience up and down the country. Some particular highlights include the AUGIS x ASGBI session and the AUGIS taught course at ASiT, including high quality faculty representation from our committees.

Educational Meetings (continued)

The Annual Scientific Meeting that took place in Oxford in September 2023 was highly successful, delivering education content to over 700 delegates, attending in person. With the collaboration from Dutch UGI colleagues, the scientific content and appeal of the programme encouraged AUGIS' highest ever number of delegates, allowing the Association to reach a greater number of stakeholders within the UGI community.

The next 12 months promise continued expansion of the educational programme. The widespread adoption of robotic surgery in all fields of Upper GI surgery will be reflected in our educational output, with several courses having already taken place and many more to come; We have upcoming webinars, planned by the incredibly active and enthusiastic educational group of BBUGSS, on various aspects of benign Upper GI surgery, further cementing the role of AUGIS and BBUGSS in promoting and supporting the profile of benign Upper GI surgery both nationally and internationally. There are already many planned wet-lab courses throughout the UK on all aspects of Upper GI surgery and, the launch of the safe cholecystectomy programme and the Bile Duct Injury registry in Leeds in October promises to be an innovative and important addition to the safety of cholecystectomy in the UK.

Equality, Diversity & Inclusion Lead

Since the establishment of the EDI committee approximately two years ago, significant work has been undertaken to ensure EDI principles are embedded within the organisation. There has been a reform in the process of election to AUGIS president, in line with good governance. Furthermore, there is now a formal process to ensure content of the annual scientific meeting and the Roux weekend is screened and appropriate. A guidance document regarding formatting of conferences and expectations from speakers is being developed. This will also encompass guidance for regional training days. The IMG/SAS representative is building a network to support the non-consultant UGI workforce complete the portfolio pathway.

The AUGIS mentorship programme was launched in early 2024, following an intensive one-day course on effective mentorship in October 2023. Currently, there are eleven mentor-mentee pairings with plans to expand this in the next 12 months.

BBUGSS/Benign group

It has been a busy year for benign surgery within AUGIS and the Benign Group ran a successful benign scientific day at the Oxford Annual Scientific Meeting with standing room only for some due to the popularity of the sessions, welcoming our colleagues from the Dutch collaborative.

BBUGSS has run three successful webinars and podcasts for benign members. We have also shared new guidance for LINX in support of its new NICE recommendations.

The Benign Committee are looking forward to furthering the safe Lap Chole collaborative with our HPB colleagues.

GBIHPBA

Following on from a busy 2022 – 2023 with the GBIHPBA hosting two meetings within the period, the GBIHPBA Committee are making plans for the next GBIHPBA Scientific Meeting

Achievements and Performance (continued)

GBIHPBA (continued)

in 2025, and in the meantime are busy working on compiling a great programme for the AUGIS Annual Scientific Meeting in September. The committee have compiled an extensive programme with excellent talks and speakers.

Following on from recent nominations, Fenella Welsh has been elected as the next Vice President of GBIHPBA and will take on the role of GBIHPBA President in September 2025.

OG Cancer

The OG Committee worked alongside the first joint meeting with Children's Upper Gastrointestinal Surgical (ChUGS) network to discuss trachea-oesophageal fistula and oesophageal atresia patients transitioning to adult services. Proposals are being drafted to improve the pathway, especially the minority requiring repeat complex surgery.

There has been further quality improvement work with a prehabilitation POQI conference conducted taking place to address the variation of services.

The OG Lead has collaborated with NHS England and set up the OG service specification working group. The latest OG service specification will be published later in 2024. One of the recommendations from the State of the Nation report published in January 2024, was to reduce and improve the 62-day targets, and the first national workshop with the aim of reducing variation in the pathway has taken place. Alliances will be able to access funding to address the barriers to their pathways.

Allied Health Professional and Specialist Nurses report

It has been another challenging year for the NHS, overshadowed by the impact of industrial action and a significant lack of workforce and resource on the health service, cancer services, clinical practice, and professional education. The AHP and CNS team are however proud of maintaining the delivery of care, meeting the complex needs of our patient groups, maintaining morale and supporting our colleagues.

The Lead AHP/Nurse Committee is in place, and developing a strategy for the year ahead and beyond.

The committee is working on collaboration with AUGIS members at local and national level, whereby the Regional Specialist Nurse and AHP representatives work closely together with the Regional Council representatives and Roux Club (surgical trainee) representatives.

AUGIS has agreed to offer awards for several training and travel Fellowships for AHPs and Nurses, who are members of AUGIS. The criteria are being defined and will be announced in the near future. This is an exciting move on behalf of AUGIS and it is hoped that these fellowships will inspire and provide support in maintaining excellence in clinical practice and research.

Achievements and Performance (continued)

Roux Group

It has been another busy and exciting year for The Roux Group, actively seeking new opportunities for Trainee members and aiming to grow as a community for the benefit of all, so that all.

On the back of a successful Roux Weekend 2023, work commenced immediately, under the new Roux Group to begin planning for the 2023-24 calendar of educational events. September 2023 saw AUGIS' 2023 Annual Scientific Meeting take place in Oxford. With the support of AUGIS consultant member faculty and industry partners, Karl Storz, Medtronic and BK Medical, the Roux Group produced a morning of training in laparoscopic gastric bypass, bile duct exploration and bile duct ultrasound. This was not only valuable training but also a convivial environment for trainees of all levels. The morning was attended by 30 delegates from both the UK and Holland and the feedback received was incredibly positive. The Roux Group Training Morning will now form an integral part of the Annual AUGIS ASM going forward.

Our annual activities culminate each year with our Roux Weekend conference. Continuing on with the successful additions of 2023, the conference was again held over two days and saw the continuation of pre-conference courses; this year in the form of an endoscopy skills course and a HPB immersion course. New for 2024 was the introduction of the fellowship roadshow which saw fellowship programme leads from around the UK, covering all aspects of Upper GI, pitching to the attendee, the value of their respective fellowships to the trainee delegation.

Financial report for the period

The consolidated statement of financial activities on page 20 shows income for the year of £507,932 (2023 - £523,859) and total expenditure in the year was £421,633 (2023 - £399,076).

Subscription income from AUGIS members amounted to £131,955 (2023 - £138,408).

The Annual Scientific Meeting generated registration income of £163,001 which combined with sponsorships and partnerships income of £166,642 resulted in total income of £329,643. Meeting related costs were £176,820 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.

Direct costs for the period were £219,648 (2023 - £223,528, including recognition of amounts payable to BOMSS, see below) and support costs £201,985 (2023 - £175,548).

Total costs for the period were therefore £421,633 (2023 - £348,843).

Net income for the year was therefore £86,299 (2023 -£124,783).

Reserves policy and financial position

Reserves policy

The trustees have 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 trustees consider 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.

The trustees are 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 was reviewed by the trustees in May 2024 and the level of reserves was increased to £350,000. With the experience of the pandemic and the current economic climate, holding a higher level of reserves in the medium term would be prudent. The reserves level would cover the association if there was a 12 month period without any income and would cover the ongoing costs of the association.

The trustees 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 £704,691 (2023 - £618,392), of which all are free reserves, which is in excess of the reserves policy.

The trustees would like to provide financial support to members for training and research grants on an annual basis. The trustees will review on an annual basis funding available to support such grants and training.

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.

With a successful ASM in 2024, the association continues to have a prudent approach to financial commitments and the Reserves Policy provides the association with funding to support the association over a 12 month period if there was no income. However with current cash levels the trustees are confident in the appeal of regional meetings and our annual scientific meeting to bring in funds from registration fees and from membership subscription. This will allow the association to provide grants to members for education and research. The Trustees would also like to consider keeping the membership subscription rates low, so that member's benefit from the financial success of the association and to reflect the good current financial position of the association. Equally, if required, the Trustees will consider an increase in fees and subscriptions to reflect rising costs for the association.

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

Future Plans and Targets

2024, saw the second AUGIS Council Strategy Meeting taking place in May and this was an opportunity for all council members to take part and discuss both the short term goals and long term plans for the association.

The proposal is to create a five year Strategic Plan from which the council and Trustees can work towards for the benefit of the Association.

Over the next twelve months, the association is looking to provide an updated Mission Statement for AUGIS to help guide activities and funding from the association. The Trustees are also looking to recruit a Lay Trustee Member to be part of the AUGIS Council and provide support and advice from the perspective of an individual with experience in the non-surgical community to look at how the organisation can grow.

Looking to continue to support research will be an integral role of the association, and the continuation of the Specialty Surgical Research Leads will take place, recruiting to replace the existing OG Cancer SSL over the next few months.

Developing new and consolidating existing guidelines for the UGI Specialty will be led by the respective sub-specialty leads.

The Safe Cholecystectomy Programme will be launched at the 3rd October 2024 Bile Duct Injury Symposium and the programme will be rolled out to provide guidance and educational opportunities for the surgical community.

Growing the AUGIS Membership community will be a continual goal, through embracing SAS Doctors and International Medical Graduates within the UGI Specialty, along with promoting the value of being an AUGIS member to the Allied Health Professional and CNS community.

Working regionally to attract new members will be the remit of all council and committee members and a calendar of regional events will part of the annual calendar with AUGIS supporting both from an administrative and from a financial point of view.

Investing in new technologies for the association to streamline communication and the administration of the association and meetings will also be at the forefront for the next twelve months with an emphasis on increasing the social media visibility of the association.

Finally, working to promote the legacy and sustainability of the association will central to developing the association into the future. With the piloting of a legacy event at our 2024 Annual Scientific Meeting and increasing the profile of the association's EDI and sustainability credentials to reflect the ambition of the UN Sustainable Development Goals, AUGIS plans to continue to be an association that is dynamic and relevant for our members both now and into the future.

Approved by the trustees and signed on their behalf by:



James Gossage
11 September 2024

Independent auditor's report to the trustees 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 (the 'parent charity') and its subsidiaries (the 'group') for the year ended 31 May 2024 which comprise the group and parent charity statement of financial activities, balance sheets, 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 group's and of the parent charity's affairs as at 31 May 2024 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 group 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 trustees with respect to going concern are described in the relevant sections of this report.

Other information

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

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 course of 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 this gives rise to a material misstatement in the accounts themselves. 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

In the light of the knowledge and understanding of the group and parent charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- ◆ the information given in the trustees' annual report is inconsistent in any material respect with the accounts; or
- ◆ sufficient accounting records have not been kept by the parent charity; or
- ◆ the parent charity accounts are not in agreement with the accounting records; 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

We have been appointed as auditor under section 152 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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. This description forms part of our auditor's report.

Independent auditor's report Year to 31 May 2024

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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

12 September 2024

Consolidated statement of financial activities Year to 31 May 2024

	Notes	Unrestricted funds £	Total funds 2024 £	Unrestricted funds £	Total funds 2023 £
Income from:					
Other trading activities	1	196,847	196,847	224,502	224,502
Interest receivable		419	419	72	72
Charitable activities	2	306,666	306,666	299,275	299,275
Other		4,000	4,000	10	10
Total income		507,932	507,932	523,859	523,859
Expenditure on:					
Charitable activities	3	421,633	421,633	399,076	399,076
Total expenditure		421,633	421,633	399,076	399,076
Net income and net movement in funds		86,299	86,299	124,783	124,783
Reconciliation of funds:					
Fund balances brought forward at 1 June		618,392	618,392	493,609	493,609
Fund balances carried forward at 31 May		704,691	704,691	618,392	618,392

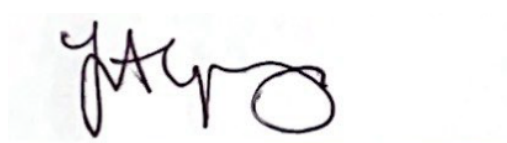
All recognised gains and losses are included in the above statement of financial activities.

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

Balance sheets 31 May 2024

	Notes	Consolidated		Association	
		2024 £	2023 £	2024 £	2023 £
Fixed assets					
Investment in subsidiary	11	—	—	2	2
		—	—	2	2
Current assets					
Debtors: due within one year	8	37,768	83,361	109,896	101,129
Cash at bank and in hand		768,320	795,279	736,258	774,763
		806,088	878,640	846,154	875,892
Liabilities					
Creditors: amounts falling due within one year	9	(101,397)	(227,515)	(82,867)	(205,575)
Net current assets		704,691	651,125	763,287	670,317
Creditors: amounts falling due after one year	9	—	(32,733)	—	(32,733)
Total net assets		704,691	618,392	763,287	637,584
The funds of the group/charity:					
Funds and reserves					
Unrestricted general funds		704,691	618,392	763,287	637,584
		704,691	618,392	763,287	637,584

Approved by the Executive
and signed on their behalf by:



James Gossage
Member of the Executive
Approved on: 11 September 2024

Company Number: 1093090

Consolidated statement of cash flows 31 May 2024

	Notes	2024 £	2023 £
Cash flows from operating activities:			
Net cash (used in) provided by operating activities	A	(27,378)	97,214
Cash flows from investing activities:			
Deposit interest		419	72
Net cash provided by investing activities		419	72
Change in cash and cash equivalents in the year		(26,959)	97,286
Cash and cash equivalents at 1 June	B	795,279	697,993
Cash and cash equivalents at 31 May	B	768,320	795,279

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

	2024 £	2023 £
Net movement in funds (as per the statement of financial activities)	79,317	124,783
Adjustments for:		
Deposit interest	(419)	(72)
Decrease (increase) in debtors	59,925	(18,188)
Decrease in creditors	(166,201)	(9,309)
Net cash (used in) provided by operating activities	(27,378)	97,214

B Analysis of changes in net debt

	At 1 June 2023 £	Movement in year £	At 31 May 2024 £
Cash at bank and in hand	795,279	(26,959)	768,320
Total cash and cash equivalents	795,279	(26,959)	768,320

Principal accounting policies Year to 31 May 2024

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 2024.

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.

With a successful ASM in 2024, the association continues to have a prudent approach to financial commitments and the Reserves Policy provides the association with funding to support the association over a 12 month period if there was no income. However with current cash levels the trustees are confident in the appeal of regional meetings and our annual scientific meeting to bring in funds from registration fees and from membership subscription. This will allow the association to provide grants to members for education and research. The Trustees would also like to consider keeping the membership subscription rates low, so that member's benefit from the financial success of the association and to reflect the good current financial position of the association. Equally, if required, the Trustees will consider an increase in fees and subscriptions to reflect rising costs for the association.

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

Principal accounting policies Year to 31 May 2024

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.

The income of the Association for the year ended 31 May 2024 was £312,290 and expenditure was £186,584.

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 2024

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.

There have been no designated or restricted activities in the year ended 31 May 2024 or 31 May 2023.

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.

Principal accounting policies Year to 31 May 2024

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 2024

1 Income from other trading activities

	Unrestricted Funds £	Total funds 2024 £	Unrestricted Funds £	Total funds 2023 £
Fundraising income – sponsorships and partnerships				
. AUGIS Annual scientific meeting	166,642	166,642	136,251	136,251
. AUGIS Regional meetings	5,785	5,785	8,138	8,138
. GBIHPBA meeting	—	—	56,430	56,430
. Roux meetings	24,420	24,420	23,683	23,683
	196,847	196,847	224,502	224,502

2 Income from charitable activities

	Unrestricted Funds £	Total funds 2024 £	Unrestricted Funds £	Total funds 2023 £
Subscriptions	131,955	131,955	138,408	138,408
Meetings				
. AUGIS registrations	163,001	163,001	116,035	116,035
. ROUX registrations	11,710	11,710	10,792	10,792
. GBIHPBA registrations	—	—	34,040	34,040
	306,666	306,666	299,275	299,275

3 Expenditure on charitable activities

	Unrestricted funds £	Total funds 2024 £	Unrestricted funds £	Total funds 2023 £
Direct costs	219,648	219,648	223,528	223,528
Support costs	172,975	172,975	140,318	140,318
Governance costs (note 4)	29,010	29,010	35,230	35,230
	421,633	421,633	399,076	399,076
	Unrestricted Funds £	Total funds 2024 £	Unrestricted Funds £	Total funds 2023 £
Direct costs				
Annual scientific meeting				
. Venue hire, catering and audio visual equipment	126,657	126,657	85,662	85,662
. Printing, stationery and couriers	146	146	1,415	1,415
. Scientific programme and abstracts	3,391	3,391	3,101	3,101
. Administration and other costs	2,906	2,906	4,204	4,204
. Social events, including drinks reception	17,562	17,562	900	900
. Marketing	—	—	1,740	1,740
. Travel and accommodation	18,797	18,797	21,436	21,436
. App and virtual platform	4,951	4,951	3,698	3,698
. Subscription	360	360	928	928
. Insurance	2,050	2,050	2,231	2,231
	176,820	176,820	125,315	125,315
Other direct costs				
AUGIS Roux meeting	31,175	31,175	25,791	25,791
Regional meetings	7,349	7,349	10,137	10,137
CNS/AHP meeting	1,169	1,169	909	909
GBIHPBA meeting	—	—	55,307	55,307
RCS funding SSL	—	—	919	919
AUGIS grants and prizes	3,135	3,135	3,260	3,260
BJS costs	—	—	1,890	1,890
	219,648	219,648	223,528	223,528

3 Expenditure on charitable activities (continued)

Support costs	Unrestricted Funds £	Total funds 2024 £	Unrestricted Funds £	Total funds 2023 £
Secretarial and administration staff costs	123,504	123,504	102,440	102,440
Telephone	592	592	1,110	1,110
Printing, postage and stationery	2,814	2,814	805	805
Accommodation, insurance, overheads and services	14,529	14,529	14,727	14,727
Audit and accountancy	21,521	21,521	29,208	29,208
Professional fees	6,322	6,322	774	774
Computer maintenance	5,362	5,362	2,146	2,146
Website costs	642	642	5,927	5,927
Database costs	5,254	5,254	3,223	3,223
Meetings, travel and subsistence	1,304	1,304	208	208
Council meetings' expenses and reimbursed expenses	7,489	7,489	5,248	5,248
Bank charges	9,233	9,233	7,847	7,847
Other	3,419	3,419	1,885	1,885
	201,985	201,985	175,548	175,548

4 Governance costs

	2024 £	2023 £
Professional fees	21,521	29,982
Council meetings' expenses and reimbursed expenses	7,489	5,248
	29,010	35,230

5 Net income

This is stated after charging:

	2024 £	2023 £
Staff costs (note 6)	121,504	102,440
Auditor's remuneration (excluding VAT)		
. Statutory audit (including consolidation)	14,835	15,850
. Other services	4,695	4,100

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 2024 (2023 – none).

During the year out of pocket travelling expenses amounting to £6,351 (2023 - £4,134) were reimbursed to five trustees (2023 – five trustee).

	2024 £	2023 £
Wages and salaries	104,856	86,327
Social security costs	5,628	4,724
Other pension costs	13,020	11,389
	121,504	102,440
Incurred in respect of		
Support costs	121,504	102,440
	121,504	102,440

The average number of secretarial and administrative employees during the year, calculated on an average headcount was 3 (2023 – 2) and on a full-time equivalent basis was 2.3 (2023: 1.8). No employee earned more than £60,000 during the year (2023 – 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 trustees (the AUGIS Executive as listed on page 1), with the support of the specialty managers. None of the trustees received remuneration for their services (2023 – 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 £110,817 (2023 – £102,440).

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 2024

8 Debtors

	Consolidated		Association	
	2024 £	2023 £	2024 £	2023 £
Trade debtors	11,642	37,415	1,256	635
Prepayments	20,756	34,878	9,415	1,019
VAT	—	10,753	—	—
Other debtors	5,370	315	3,328	119
Amount owed by AUGIS Trading Limited	—	—	94,111	99,356
	37,768	83,361	108,110	101,129

9 Creditors: amounts falling due within one year

	Consolidated		Association	
	2024 £	2023 £	2024 £	2023 £
Trade creditors	—	11,851	—	1,064
Other creditors	20,037	18,094	18,928	19,970
Amounts due to BOMSS (Note 14)	32,733	166,446	32,733	166,446
Accruals	44,405	28,138	23,856	18,095
VAT	4,222	—	—	—
	101,397	227,515	75,517	205,575

Creditors: amounts falling due after one year

	Consolidated		Association	
	2024 £	2023 £	2024 £	2023 £
Due between one and two years	—	32,733	—	32,733
		32,733		32,733

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.

	2024 £	2023 £
Turnover	195,642	221,227
Cost of sales	(210,230)	(212,386)
Gross loss	(14,588)	8,841
Administrative expenses	(24,819)	(28,034)
Operating loss	(39,407)	(19,193)
Interest receivable	—	—
Net loss	(39,407)	(19,193)
Retained loss brought forward	(19,193)	—
Net loss	(39,407)	(19,193)
Retained losses carried forward	(58,600)	(19,193)

11 Related party transactions

During 2024 and 2023, transactions with related parties were undertaken as detailed below.

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

12 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 May 2022	£202,165
Less: legal fees incurred in year ended 31 May 2023	(£2,986)
Total provided for at 31 May 2023	£199,179
Payments made in the year ended 31 May 2024	(£166,446)
Total provided for at 31 May 2024	£32,733

Consolidated detailed income and expenditure statement Year to 31 May 2024

This page does not form part of the statutory financial statements

	2024 £	2023 £
Income		
AUGIS Annual scientific meeting		
. Registrations	163,001	116,035
. Sponsorship	166,642	134,308
	329,643	250,443
GBIHPBA meeting		
. Registrations	—	34,040
. Sponsorship	—	56,430
	—	90,470
Subscriptions		
. AUGIS	131,955	138,408
. Webinars	—	300
	131,955	138,708
AUGIS Roux meeting	36,130	34,475
Regional meetings	5,785	8,138
AUGIS Other income	4,000	15
Bank interest	419	72
	46,334	34,557
Total income	515,282	523,859
Expenditure		
Annual scientific meeting		
. Venue hire, catering and audio visual equipment	126,657	85,662
. Printing, stationery and couriers	146	3,155
. Administration and other costs	2,906	4,204
. Scientific programme including abstracts and subscriptions	3,391	3,101
. App and virtual platform	4,951	6,516
. Social events, including drinks reception	17,562	900
. Travel and accommodation	18,797	21,436
. Insurance	2,050	2,231
Carried forward	176,820	127,205

Consolidated detailed income and expenditure statement Year to 31 May 2024

This page does not form part of the statutory financial statements

	2024 £	2023 £
Expenditure (continued)		
Brought forward	176,820	127,205
Other direct costs		
AUGIS ROUX	31,175	25,791
CNS/AMP	1,169	909
GBIHPBA meeting	—	55,307
AUGIS grants and prizes	3,135	3,260
Regional meeting expenses	7,349	10,137
RCS funding SSL	—	919
Overheads		
Telephone	592	1,110
Secretarial and administration staff costs	123,504	102,440
Printing, postage and stationery	2,814	—
Accommodation, insurance, overheads and service charges	13,723	14,727
Computer maintenance and software	5,896	2,146
Website costs	642	5,927
Database	5,254	3,223
Audit and accountancy	21,521	29,208
Professional fees	6,322	774
Bank charges	9,233	7,847
Meetings, travel and subsistence expenses	1,304	208
Council meetings' expenses and reimbursed expenses	7,489	5,248
Other	3,419	2,690
Total expenditure	435,965	399,076
Net income	79,317	124,783