

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

**Annual Report and
Financial Statements**

31 May 2025

Charity Registration Number
1093090

Contents

Reports

Legal and administrative information	1
Trustees' annual report	3
Independent auditor's report	16

Financial statements

Consolidated statement of financial activities	21
Balance sheets	22
Consolidated statement of cash flows	23
Principal accounting policies	24
Notes to the financial statements	28

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

Consolidated detailed income and expenditure statement	33
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Legal and administrative information

Members of the Council

Iain Cameron
Andrew Smith
Simon Galloway
James Gossage
Arin Saha
Martin Forshaw
Timothy Underwood
Nila Tewari
Paul Duckworth
Stuart Andrews
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
YKS Vishwanth

President
President Elect
Honorary Secretary (demitted September 2024)
Honorary Treasurer
Education, Training and Research Lead
Corporate Lead (demitted March 2025)
Director of Research (from April 2025)
Hon Secretary (from September 2025)
Lay person trustee (from April 2025)
NHSR Representative (demitted July 2024)
NCIP Reps (demitted February 2025)
Regional Representative
AHP Representative (demitted August 2024)
EGS Lead
Benign Lead (demitted September 2024)
Regional Representative
Endoscopy Lead
Roux Group President (demitted March 2025)
Regional Representative
Regional Representative
GBIHPBA President
Regional Representative
Regional Representative
AHP Representative
Regional Representative
CRLM SSL (demitted March 2025)
SAS/IMG Lead
Regional Representative
Regional Representative
Regional Representative (d4)
EDI Lead
AHP Representative
Pancreatic Cancer SSL (demitted March 2025)
OG Lead
Honorary Secretary
Regional Representative
OG SSL (demitted March 2025)
Regional Representative
AHP Lead
Benign 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
Email	sarvjit@augis.org/nichola@augis.org
Website	www.augis.org
Charity registration number	1093090
Auditor	Buzzacott Audit LLP 130 Wood Street London EC2V 6DL
Bankers	Coutts & Co Commercial Banking 440 Strand London WC2R 0QS

Trustees' annual report Year to 31 May 2025

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 2025.

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.
- ◆ 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 now known as DANS

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 Committee leads and members are selected by running an election from the specialty group in question.

The Trainee Members' Representative is nominated by the trainee members and elected by the-Roux committee.

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

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 into their role.

Out of pocket travelling expenses totalling £3,463 (2024 - £6,351) were reimbursed to three members of the Executive (2024 – five members of the Executive) during the period. No trustees had any beneficial interest in any contract with the charity during the year (2024 – 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 and Association Director Sarvjit Wunsch, 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
DANS (formerly 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, 35-43 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.

Structure, Governance and Management (continued)

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 years ended 31 May 2025 and 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

Education

Over the past 12 months, AUGIS has experienced a dynamic and rewarding period in education and training, marked by a renewed focus on face-to-face learning following the pandemic. The Society has supported and promoted a wide range of regional and national events, reconnecting colleagues across the UK and enhancing engagement among consultants and residents alike.

Educational highlights have included bariatric courses in Yorkshire, hiatal and advanced benign courses in London, the BBUGSS symposium in Oxford, and a robotic surgery conference in Coventry.

Achievements and Performance (continued)

Education (continued)

All events were successfully delivered through collaboration between local organisers and Faculty, with streamlined support from AUGIS. These events have not only enhanced clinical learning but also strengthened professional relationships across the specialty.

AUGIS has continued to build strong partnerships with groups such as BBUGSS and GBHPBA, co-delivering successful masterclasses in OG and bariatric surgery. Under Samir Pathak's leadership, the 'Masterclass in...' series has become a model for future course development, with the HPB course now guiding the design of similar offerings in OG surgery. Jihène El Kafsi's hiatal course structure is also contributing to a growing library of AUGIS-approved course manuals, allowing for consistent, high-quality delivery nationwide.

The Roux Group remains central to AUGIS' training strategy. Led by Director of Education Heather Davis, the Group hosted another successful Roux Weekend, drawing enthusiastic participation from residents and showcasing the evolving educational synergy between the Roux Group and AUGIS.

AUGIS has also seen notable growth in education for AHP colleagues, with the recent Oxford event featuring a standout AHP programme that combined insightful content with valuable networking opportunities.

AUGIS has also taken important steps to strengthen its research infrastructure. Following Council approval, three Site Specialty Leads (SSLs) were appointed to lead research in Upper GI, pancreas, and liver, supported by £37.5K per annum from AUGIS and an additional £7.5K from Heartburn UK for the Upper GI role. After a national selection process run with the Royal College of Surgeons, the appointed SSLs are:

- Professor Sheraz Markar (Upper GI)
- Mr Alex Gordon-Weeks (Liver)
- Mr Samir Pathak (Pancreas).

To coordinate and mentor this work, Professor Tim Underwood has been appointed as the first AUGIS Director of Research, a new Executive Committee role. His mandate includes the development of a comprehensive research strategy and support for grassroots research initiatives. AUGIS has appointed Paul Duckworth, a Lay Trustee to sit on the executive council.

Equality, Diversity & Inclusion Lead

Since the establishment of the EDI committee approximately three years ago, significant work has been undertaken to ensure EDI principles are embedded within the organisation. A guidance document has been created and ratified by the AUGIS Council to standardise the formatting of conferences and set expectations for speakers. This guidance also extends to regional training days. The AUGIS Mentorship Programme, now in its second year, continues to grow with 17 mentor-mentee pairings currently active, and plans to expand further in the coming year.

Achievements and Performance (continued)

Allied Health Professional and Specialist Nurses report

In May 2025, the Group launched the inaugural AUGIS Oesophagogastric Dietitians Expert Forum in Liverpool, providing a platform for Dietitian members to present their work and engage in critical discussion. The initiative, led by Fiona Huddy and Vida Dassou, is expected to become an annual fixture. The first-ever AUGIS DANS education and travel fellowships were awarded to Hannah Olejnik and Claire McDonald, who will present their experiences from a visit to Cambridge at the upcoming ASM. AUGIS encourages further applications later this year, recognising the fellowships as important opportunities for clinical insight, research exposure, and inter-centre collaboration.

Roux Group

AUGIS has championed innovation in educational delivery. Monthly visual abstracts of landmark UGI papers have helped trainees keep pace with key developments, while the Society has supported high-fidelity robotic training courses in Oxford, Cambridge, and Liverpool, in both UGI and HPB surgery. The Roux Group also played a vital role in supporting the AUGIS CholeSafe initiative, reinforcing commitment to safety and standardised training.

AUGIS significantly expanded its trainee-focused programme at the 2024 Annual Scientific Meeting in Manchester, with Roux-led skills workshops, the regional trainee competition, and highly attended social events such as the popular Roux Curry Night and the Young Surgeon's Lounge breakfast session. At ASiT 2025 in Belfast, Roux delivered advanced laparoscopic training, a UGI research roundup, and poster judging, actively promoting UGI as a leading subspecialty to early-career trainees.

Over the past year, AUGIS, through the Roux Group, has continued to lead on shaping the future of Upper GI training and education across the UK and Ireland. Beginning with a landmark survey in 2021 on the state of UGI training—first presented at AUGIS 2022 in Aberdeen and later published in the *Annals of the Royal College of Surgeons*—this work has helped shape national discussion, including influencing the JCST General Surgery curriculum review due for implementation in 2025. The Roux Group remains a vibrant, evolving arm of AUGIS—committed to elevating surgical education, fostering research, and building a strong community of future Upper GI surgeons.

Within the regions

Wales: A key highlight was the NHS Wales UGI Cancer Network educational event at Cardiff's University Hospital of Wales, which brought together a wide range of professionals—from primary care and nursing to oncology and dietetics. The programme covered topics such as capsule sponge diagnosis, trans-nasal endoscopy, UGI dietetics.

South West: AUGIS has supported a number of regional meetings, such as the South West Robotic Symposium in Taunton and the Oxford meeting. The CholeSafe program has moved forward with two successful validation meetings in Manchester and Barnsley. The aim is to pilot the course at the Glasgow ASM and expand further into the Wessex and West Midlands regions.

Achievements and Performance (continued)

Within the regions (continued)

Yorkshire and Humber: National Cholecystectomy & Bile Duct Injury Summit, hosted in Leeds in October, which brought together clinicians nationwide to discuss strategies for improving gallbladder surgery safety. The summit also marked the launch of the Bile Duct Injury Register and updates on the Safe Cholecystectomy Programme, which has begun piloting in Barnsley.

West Midlands: An East/West Midlands meet-and-greet event, brought together consultants and trainees. The meeting sparked productive discussions on regional collaboration, particularly around the development of future educational courses.

Financial report for the period

AUGIS continues to maintain a healthy financial position. The annual society meeting in Manchester was extremely successful, attracting substantial industry sponsorship. The meeting was well attended with good discussions on a wide range of topics. The membership is now over 850 strong with increasing numbers of trainees and allied professionals.

As a charitable organisation AUGIS are committed to supporting the membership. AUGIS has consistently kept membership rates low for several years whilst at the same time increasing the membership benefits.

The consolidated statement of financial activities on page 21 shows income for the year of £506,238 (2024 - £507,932) and total expenditure in the year was £429,608 (2024 - £421,633). Net income for the year was therefore £76,630 (2024 -£86,299).

Subscription income from AUGIS members amounted to £131,891 (2024 - £131,955).

The Annual Scientific Meeting generated registration income of £172,569 which combined with sponsorships and partnerships income of £151,040 resulted in total income of £323,609. Meeting related costs were £151,676 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 £228,882 (2024 - £219,648) and support costs £200,726 (2024 - £201,985).

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 £350,000 at any one time. The reserves policy was reviewed by the trustees in May 2024 and 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 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 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 £800,248 (2024 - £723,618 restated), 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

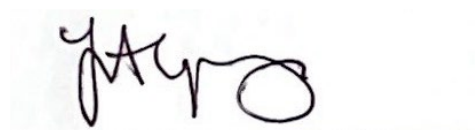
Future plans include expanding online offerings, with webinars covering landmark papers across sub-specialties, the rollout of the CholeSAFE course, the launch of the national BDI registry, and tailored revision sessions for MRCS and FRCS candidates. AUGIS remains committed to supporting its members and welcomes ideas for future educational events.

AUGIS is establishing a Professional Affairs Committee to support members with ethical, medicolegal, and professional issues, and to oversee guideline development. The lead role for this committee will be advertised in due course.

Recognising the limitations of the current digital infrastructure, AUGIS has committed to the redevelopment of its website, merging content from both the Roux and GBIHPBA platforms into a single, unified site. This upgrade will enhance user experience and streamline communication while delivering cost efficiencies.

The Society looks forward to further enhancing the scope and quality of training opportunities for all professionals within the Upper GI community.

Approved by the trustees and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'J Gossage', is written over a light grey rectangular background.

James Gossage

Member of the Executive

Approved by the trustees on: 3 December 2025

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 subsidiary (the 'group') for the year ended 31 May 2025 which comprise the consolidated statement of financial activities, balance sheets, consolidated statement of cash flows, the principal accounting policies and the notes to the financial statements. 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 2025 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 and financial statements other than the accounts and our auditor's report thereon. The Trustees are responsible for the other information contained in 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;
- Evaluated 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 2025

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 Audit LLP

Buzzacott Audit LLP
Statutory Auditor
130 Wood Street
London
EC2V 6DL

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

Date: 3 December 2025

Consolidated statement of financial activities Year to 31 May 2025

	Notes	Total funds 2025 £	Total funds 2024 (restated) £
Income from:			
Other trading activities	1	192,993	196,847
Interest receivable		282	419
Charitable activities	2	312,963	306,666
Other		—	4,000
Total income		506,238	507,932
Expenditure on:			
Charitable activities	3	429,608	421,633
Total expenditure		429,608	421,633
Net income and net movement in funds		76,630	86,299
Reconciliation of funds:			
Fund balances brought forward at 1 June		723,618	618,392
Prior year adjustment		—	18,927
Restated fund balance brought forward		723,618	637,319
Fund balances carried forward at 31 May		800,248	723,618

The comparative funds balances brought forward at 1 June and carried forward at 31 May have been restated with further detail given in note 13.

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

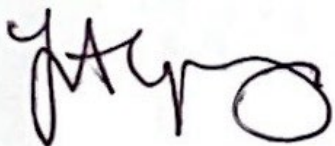
All of the Group's activities derived from continuing operations during the above two financial periods.

Balance sheets 31 May 2025

	Notes	Consolidated		Association	
		2025 £	2024 (restated) £	2025 £	2024 (restated) £
Fixed assets					
Investment in subsidiary	10	—	—	2	2
		—	—	2	2
Current assets					
Debtors: due within one year	8	72,529	37,768	100,198	109,896
Cash at bank and in hand		798,658	768,320	791,203	736,258
		871,187	806,088	891,401	846,154
Liabilities					
Creditors: amounts falling due within one year	9	(70,939)	(82,470)	(33,595)	(63,941)
Net current assets		800,248	723,618	857,806	782,214
Total net assets		800,248	723,618	857,808	782,214
The funds of the group/charity:					
Funds and reserves					
Unrestricted general funds		800,248	723,618	857,808	782,214
		800,248	723,618	857,808	782,214

The comparative creditors balance has been restated with further detail given in note 13.

Approved by the Executive
and signed on their behalf by:



James Gossage
Member of the Executive

Approved on: 3 December 2025

Charity Number: 1093090

Consolidated statement of cash flows 31 May 2025

	Notes	2025 £	2024 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	A	30,056	(27,378)
Cash flows from investing activities:			
Deposit interest		282	419
Net cash provided by investing activities		282	419
Change in cash and cash equivalents in the year		30,338	(26,959)
Cash and cash equivalents at 1 June	B	768,320	795,279
Cash and cash equivalents at 31 May	B	798,658	768,320

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

	2025 £	2024 £
Net movement in funds (as per the statement of financial activities)	76,630	86,299
Adjustments for:		
Deposit interest	(282)	(419)
Decrease (increase) in debtors	(34,761)	45,593
Decrease in creditors	(11,531)	(158,851)
Net cash provided by (used in) operating activities	30,056	(27,378)

B Analysis of changes in net debt

	At 1 June 2024 £	Movement in year £	At 31 May 2025 £
Cash at bank and in hand	768,320	30,338	798,658
Total cash and cash equivalents	768,320	30,338	798,658

Principal accounting policies Year to 31 May 2025

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 2025.

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.

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.

Principal accounting policies Year to 31 May 2025

Basis of consolidation (continued)

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

The income of the Association for the year ended 31 May 2025 was £325,450 (2024: £312,290) and expenditure was £249,858 (2024: £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 2025

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 2025 or 31 May 2024.

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 2025

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 2025

1 Income from other trading activities

	Total funds 2025 £	Total funds 2024 £
Fundraising income – sponsorships and partnerships		
. AUGIS Annual scientific meeting	151,040	166,642
. AUGIS Regional meetings	29,105	5,785
. Roux meetings	12,848	24,420
	192,993	196,847

2 Income from charitable activities

	Total funds 2025 £	Total funds 2024 £
Subscriptions	131,891	131,955
Meetings		
. AUGIS registrations	172,569	163,001
. ROUX registrations	8,503	11,710
	312,963	306,666

3 Expenditure on charitable activities

	Total funds 2025 £	Total funds 2024 £
Direct costs	228,882	219,648
Support costs	200,726	201,985
	429,608	421,633

Direct costs	Total funds 2025 £	Total funds 2024 £
Annual scientific meeting		
. Venue hire, catering and audio visual equipment	102,555	126,657
. Printing, stationery and couriers	—	146
. Scientific programme and abstracts	1,956	3,391
. Administration and other costs	45	2,906
. Social events, including drinks reception	16,975	17,562
. Marketing	8,428	—
. Travel and accommodation	14,035	18,797
. App and virtual platform	5,867	4,951
. Subscription	868	360
. Insurance	947	2,050
	151,676	176,820
Other direct costs		
AUGIS Roux meeting	32,520	31,175
Regional meetings	32,022	7,349
CNS/AHP meeting	364	1,169
AUGIS grants and prizes	11,350	3,135
BJS costs	950	—
	228,822	219,648

Notes to the financial statements Year to 31 May 2025

3 Expenditure on charitable activities (continued)

Support costs	Total funds 2025 £	Total funds 2024 £
Secretarial and administration staff costs	113,550	123,504
Communication	8,059	592
Printing, postage and stationery	91	2,814
Accommodation, insurance, overheads and services	11,948	14,529
Audit and accountancy (note 4)	30,558	21,521
Professional fees	783	6,322
Computer maintenance	1,700	5,362
Website costs	—	642
Database costs	7,750	5,254
Meetings, travel and subsistence	1,310	1,304
Council meetings' expenses and reimbursed expenses (note 4)	9,688	7,489
Bank charges	11,853	9,233
Other	3,436	3,419
	200,726	201,985

4 Governance costs

	2025 £	2024 £
Professional fees	30,558	21,521
Council meetings' expenses and reimbursed expenses	9,688	7,489
	40,246	29,010

5 Net income

This is stated after charging:

	2025 £	2024 £
Staff costs (note 6)	113,550	123,504
Auditor's remuneration (excluding VAT)		
. Statutory audit (including consolidation)	17,490	14,835
. Other services	13,068	4,695

Other services provided in 2025 include additional accountancy support during the implementation phase of new bookkeeping software as well as additional tax services relating to the Association's tax computation, required by HMRC on a rotational basis only.

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 2025 (2024 – none).

Out of pocket travelling expenses totalling £3,463 (2024 - £6,351) were reimbursed to three members of the Executive (2024 – five members of the Executive) during the period.

	2025 £	2024 £
Wages and salaries	95,376	104,856
Social security costs	5,083	5,628
Other pension costs	13,091	13,020
	113,550	123,504
Incurred in respect of		
Support costs	113,550	123,504
	113,550	123,504

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

The average number of secretarial and administrative employees during the year, calculated on an average headcount was 3 (2024 – 3) and on a full-time equivalent basis was 2.0 (2024: 2.3). One employee earned between £60,001 - £70,000 during the year (2024 – 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 (2024 – 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 £88,971 (2024 – £110,817).

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	
	2025 £	2024 £	2025 £	2024 £
Trade debtors	26,958	11,642	798	1,256
Prepayments	32,649	20,756	894	9,415
VAT	9,845	—	—	—
Other debtors	3,077	5,370	2,609	5,114
Amount owed by AUGIS Trading Limited	—	—	95,897	94,111
	72,529	37,768	100,198	109,896

9 Creditors: amounts falling due within one year

	Consolidated		Association	
	2025 £	2024 (restated) £	2025 £	2024 (restated) £
Trade creditors	37,400	—	4,836	—
Other creditors	1,737	1,110	1,735	—
Amounts due to BOMSS (Note 12)	—	32,733	—	32,733
Accruals and deferred income	31,802	44,405	27,024	31,208
VAT	—	4,222	—	—
	70,939	82,470	33,595	63,941

The comparative other creditors balance has been restated with further detail in note 13.

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.

	2025 £	2024 £
Turnover	180,788	195,642
Cost of sales	(158,774)	(210,230)
Gross profit(loss)	22,014	(14,588)
Administrative expenses	(20,974)	(24,819)
Operating profit(loss)	1,040	(39,407)
Interest receivable	—	—
Net profit(loss)	1,040	(39,407)
Retained loss brought forward	(58,600)	(19,193)
Net loss	1,040	(39,407)
Retained losses carried forward	(57,560)	(58,600)

11 Related party transactions

During 2025 and 2024, 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.

The intercompany creditor balance between AUGIS and AUGIS Trading Limited at the current and prior period reporting dates is as stated in note 8.

Notes to the financial statements Year to 31 May 2025

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 balances reported under this arrangement at 31 May 2025 and 31 May 2024 are summarised below.

	£
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
Payments made in the year ended 31 May 2025	(32,733)
Balance at 31 May 2025	Nil

12 Prior year adjustment

Reconciliation of retained earnings	2024
	£
Other creditor written back	18,927
Retained earnings as previously stated at 31 May 2024	704,691
Retained earnings as restated at 31 May 2024	723,618

	Consolidated	Association
	2024	2024
	(restated)	(restated)
	£	£
Creditors as originally stated at 31 May 2024	101,397	82,868
Other creditor written back	18,927	18,927
Creditors restated as at 31 May 2024	82,470	63,941

Consolidated detailed income and expenditure statement Year to 31 May 2025

This page does not form part of the statutory financial statements

	2025 £	2024 £
Income		
AUGIS Annual scientific meeting		
. Registrations	172,569	163,001
. Sponsorship	151,040	166,642
	323,609	329,643
Subscriptions		
. AUGIS	131,891	131,955
	131,891	131,955
AUGIS Roux meeting	21,351	36,130
Regional meetings	29,105	5,785
AUGIS Other income	—	4,000
Bank interest	282	419
	50,738	46,334
Total income	506,238	507,932
Expenditure		
Annual scientific meeting		
. Venue hire, catering and audio visual equipment	102,555	126,657
. Printing, stationery and couriers	8,428	146
. Administration and other costs	45	2,906
. Scientific programme including abstracts and subscriptions	1,956	3,391
. App and virtual platform	7,685	5,311
. Social events, including drinks reception	16,975	17,562
. Travel and accommodation	14,035	18,797
. Insurance	947	2,050
Carried forward	152,626	176,820

Consolidated detailed income and expenditure statement Year to 31 May 2025

This page does not form part of the statutory financial statements

	2025 £	2024 £
Expenditure (continued)		
Brought forward	152,626	176,820
Other direct costs		
AUGIS ROUX	32,520	31,175
CNS/AMP	364	1,169
AUGIS grants and prizes	11,350	3,135
Regional meeting expenses	32,022	7,349
Overheads		
Communication	8,059	592
Secretarial and administration staff costs	113,550	123,504
Printing, postage and stationery	91	2,814
Accommodation, insurance, overheads and service charges	11,948	14,529
Computer maintenance and software	1,700	5,362
Website costs	—	642
Database	7,750	5,254
Audit and accountancy	30,558	21,521
Professional fees	783	6,322
Bank charges	11,853	9,233
Meetings, travel and subsistence expenses	1,310	1,304
Council meetings' expenses and reimbursed expenses	9,688	7,489
Other	3,436	3,419
Total expenditure	429,608	421,633
Net income	95,557	86,299