

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

**Annual Report and
Financial Statements**

31 May 2021

Charity Registration Number
1093090

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Members of the Council

Professor Giles Toogood	President
Mr Nicholas Maynard	President Elect
Mr Simon Galloway	Honorary Secretary
Mr Stephen Fenwick	Honorary Treasurer
Mr Andrew Smith	Education, Training and Research Lead
Mr Iain Cameron	Chair of Clinical Services, Audit and Corporate
Louise Jones	CNS/AHP Representative; HPB CNS
Bernadette Fairley	CNS/AHP Representative; OG CNS
Mr James Gossage	OG Cancer Lead
Mr Mark Taylor	HPB Lead
Mr Vinod Menon	BOMSS Representative
Miss Sarah Richards	Emergency Surgery Lead
Stuart Andrews	Benign Lead
Professor David Kerrigan	Bariatric Lead
Bhaskar Kumar	Endoscopy Lead
Mr Peter Small	NBSR Chair
Mr Jim Byrne	BOMSS Treasurer
Mr Richard Laing	Roux President
Mr Dinesh Sharma	Regional Representative; North Thames
Mr Richard Krysztopik	Regional Representative; South West
Mr Andrew Kennedy	Regional Representative; Northern Ireland & Ireland
Mr Nagappan Kumar	Regional Representative; Wales
Mrs Naheed Farooq	Regional Representative; North West & Mersey
Robert O'Neil	Regional Representative; East Anglia
Mr Martin Wadley	Regional Representative; West Midlands
Mr Zahir Soonawalla	Regional Representative; Oxford & Wessex
Matthew Forshaw	Regional Representative; Scotland
Mr Krishnamurthy Ravi	Regional Representative; Trent
Miss Cynthia Borg	Regional Representative; South Thames
Mr Shajahan Wahed	Regional Representative; Northern
Mr Arin Saha	Regional Representative; Yorkshire
Mr Keith Roberts	SSL in Pancreatic Cancer
Professor Tim Underwood	SSL in Oesophageal Cancer
Robert Jones	SSL in CRLM
Mr Y K S Viswanath	ALSGBI Representative
Neel Sengupta	ACPGBI Representative

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

DRA
Legal and administrative information

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

Report of the Council Year to 31 May 2021

The Council present the statutory report together with the financial statements of The Association of Upper Gastrointestinal Surgeons of Great Britain & Ireland (AUGIS) and its subsidiary company AUGIS Trading Ltd (together the 'Group' or 'consolidated') for the year ended 31 May 2021.

The financial statements have been prepared in accordance with the accounting policies set out on pages 20 to 23 of the attached financial statements and comply with the charity's trust deed, applicable laws and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), effective from accounting periods commencing 1 January 2015 or later.

Structure, Governance and Management

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

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

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

Report of the Council Year to 31 May 2021

Structure, Governance and Management (continued)

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

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

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

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

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

Members of the Council

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

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

In addition to Council Members listed on page 1, the following Members also served on AUGIS Council during the year to 31 May 2021:

Council Members	Appointed/End of term of office
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Out of pocket travelling expenses totalling £626 (2020 - £10,595) were reimbursed to one member of the Council (2020 - 15 members) during the period. No members of the Council had any beneficial interest in any contract with the charity during the year (2020 – none).

Structure, Governance and Management (continued)

Key management personnel

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

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

Organisation structure

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

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

ROUX Group;
BOMSS Council; and
GBIHPBA Committee;
and AHP/CNS Committee

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

Clinical Services and Audit;
and Education Research and Training.

Statement of trustees' responsibilities

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

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

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

Structure, Governance and Management (continued)

Statement of trustees' responsibilities (continued)

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

Subsidiary company

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

Risk management

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

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

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

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

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

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

Structure, Governance and Management (continued)

Risk management (continued)

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

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

Coronavirus has had an impact on the number of staff and / or working hours, the association can support. The Association has benefited from the Job Retention scheme since November 2020 and is set to continue until the end of September 2021, once the scheme ends, the Executive will review the amount of work from meetings and other events and whether there needs to be a permanent reduction in the hours which the current two staff members work (and are paid for). Both staff members currently work on a full time basis. Both staff members have discussed this as a possible situation and option going forward.

- ◆ Position of reserves funds affected by the impact of COVID on the Association's activities;

Lack of income from usual meetings and events and not being able to recoup similar funds through online events has caused a reduction in income of the Association. The Association has significantly reduced activities in 2020/21 in response to this, taking advantage of available government support where eligible. In 2020/21 the Association plans to begin to increase activities to a similar level to before the lockdown, while keeping new service offerings available to members such as webinars.

Objectives and Activities

Principal aims and objects

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

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

Public benefit statement

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

Objectives and Activities (continued)

Fundraising statement

The charity does not actively solicit donations and therefore is not registered with the Fundraising Regulator and does not subscribe to any fundraising codes of practice. When donations from individuals are received, the charities aim to protect personal data and never sell data or swap data with other organisations. During the year ended 31 May 2021, the charity received no complaints about its fundraising activities.

Activities

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

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

Achievements and Performance

Like many other organisations, the last financial year for AUGIS has been severely impacted by the coronavirus pandemic. The association has had to react and adjust to the cancellation of two major meetings within the financial year; the autumn Annual Meeting – which for 2020 was due to be the UGI Congress 2020 taking place in Belfast- and the Roux Group Weekend which was to be a meeting focussed around trainee delegates. It had been anticipated that both events would have drawn interest from many delegates throughout the UK and beyond, as well as providing income to the association through Industry sponsorship. Holding meetings and events is also a key way in which we attract and encourage new membership to the association. As a result of the cancellation of both activities, the association anticipated a significantly reduced income and plans were therefore in place to try and alleviate the effect on the association through the loss of income.

Staff members were put on to the Job Retention Scheme in late 2020, working on a part-time basis. This reflected the downturn in activities due to the lack of planned meetings. However an online webinar programme was planned by the Education and Training Director and the Corporate Director, to provide learning and engagement with our members over a period of difficulty and uncertainty. For our Trainee members who have had their training opportunities reduced due to the pandemic, the highly successful webinar programme offered the chance for education and attracted not only Trainee members but also Consultant members alike. The webinar series was free to all members and this not only encouraged new members to join, but also re-invigorated interest from previous members of the association.

Objectives and Activities (continued)

Achievements and Performance (continued)

ATL has successfully approached Industry Partners for support with the Online webinar programme.

At the AGM which took place online on Thursday 15 October 2020, the membership was updated on the effect of the pandemic on the association with the cancellation of the UGI Congress and the planned opportunity for an online Webinar programme and in addition the plans for a series of Roux Group (Trainee members of AUGIS) Online learning events in March 2021 and a Virtual Roux Group weekend. This once again created a lot of interest from members and new members and the Roux Group Webinar series was highly successful with delegates and engaging with industry.

AUGIS council meets twice each year and the executive and specialty leads meet separately throughout the year.

Regional Representatives on the Council have continued to share experiences from within their locality over the last 18 months as a result of COVID and again this is encouraging greater communication within the Association. A highly successful Scotland Regional Meeting was held in May and attracted many Trainees from the Scotland Region.

Allied Health Professionals and CNS' Allied Health Professionals and CNS' members have had a particularly exhausting year with redeployment and working with the backlog caused by delays to surgery through COVID. However this summer, the AHP and CNS Committee has re-engaged and are planning for providing education events and recruiting new members onto the committee and into the membership.

The Three Surgical Specialty Leads have continued to be dedicated to their roles and activities are continuing to take place within their respective remits.

There have never been more benefits of being an AUGIS member, the Association has a dedicated YouTube channel, a new website, a winter webinar series, and engagement from representatives from all membership categories. This has had a direct impact on the number of members which has seen a 30% increase in AUGIS membership.

At the beginning of the COVID 19 pandemic, AUGIS initiated discussions between the Royal Colleges as well as the ACPGBI and ASGBI, to draft the first general surgery guidelines on COVID 19, one of the most important outcomes of which was ensuring the use of full PPE for all surgical staff. The team work from all the organisations involved in producing these guidelines was a very positive experience, with the joint statements read all over the world within a short space of time; confirming that now, more than ever, a unified voice is needed and AUGIS is an association for members encouraging colleagues to work closely in challenging times.

Objectives and Activities (continued)

Achievements and Performance (continued)

Much has been achieved by the subcommittees. We have a library of and podcasts, Webinars and have created and published new standards in various areas of upper gastrointestinal surgery. We have partnered with a platform provider and host educational AUGIS webinars from October to May. In the next few months we hope to introduce a new website platform which will allow this type of material to be accessed by members. It is now likely that the re scheduled Roux Group Training weekend for March 2021 will have to be virtual. We hope all the presentations will also be available on the new website. This conference is important for trainees since they have missed out on so much of their training during the past few months.

Finally, a The new AUGIS website is now live and has been created to provide members with a user-friendly and informative platform to find out more about the association, learning events and clinical information.

AUGIS Council recognises a new bariatric focused CIO has been established, however AUGIS will continue to support colleagues who perform bariatric surgery and has developed a strong bariatric team to take this forward. There are no additional charges to be a member of any AUGIS group and AUGIS is pleased to have one rate which applies to the entire AUGIS family. The Council are in the process of determining how the formation of the new bariatric focused CIO may impact the future activities of AUGIS previously presented under the headings of BOMSS to ensure that the specialty can continue to be supported.

Financial Review

Financial report for the period

The consolidated statement of financial activities on page 19 shows income for the year of £256,387 (2020 - £546,421) and total expenditure in the year was £246,106 (2020 - £564,666).

Subscription income from AUGIS members amounted to £114,035 (2020 - £60,976). In addition, a further £33,725 of BOMSS subscriptions has been included in the financial statements for the year ended 31 May 2021 (2020 - £17,596). The Association recalibrated the subscription period in 2021 to bring it in line with the financial year rather than the calendar year and this is reflected in the decreased income from subscriptions.

Due to the impact of the coronavirus pandemic, the 2021 Scientific Meeting due to be held in Belfast was delayed until 2022 (2020 – income of £85,000 from the event held in Liverpool). The BOMSS Scientific Meeting, was also not held (2020 – income of £161,000 from the 2020 BOMSS Annual Scientific meeting in Aberdeen for which the direct costs of holding the meeting totalled £127,000).

These costs form part of the direct costs of the Association. Total direct costs for the period were £63,000 (2020 - £363,000). Office and secretarial support costs amounted to £183,000 (2020 - £174,000) of which governance costs regarding compliance with statutory requirements amounted to £39,000 (2020 - £27,000).

Net income for the year was £10,000 (2020 – net expenditure of £18,000).

Reserves policy and financial position

Reserves policy

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

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

Financial position

The balance sheet shows total funds of £616,277 (2020 - £605,996), of which £270,000 (2020 - £224,000) are free reserves, which is in excess of the reserves policy.

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

Going concern and the impact of COVID 19

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

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

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

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

Going concern and the impact of COVID 19 (continued)

Initial delegate numbers for events scheduled to take place in the year ending 31 May 2022 are encouraging and activities are beginning to recommence in the sector.

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

Future Plans and Targets

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

Approved by the Council and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'Steve Fenwick', with a long, sweeping horizontal stroke extending to the right.

Steve Fenwick, Member of the Council

Approved on: 13 October 2021

Balance sheets 31 May 2021
:

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

Opinion

We have audited the accounts of the Association of Upper Gastrointestinal Surgery of Great Britain & Ireland (AUGIS) (the 'charity') for the year ended 31 May 2021 which comprise the consolidated statement of financial activities, the charity and group balance sheets, the consolidated statement of cash flows, the principal accounting policies and the notes to the accounts. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the accounts:

- ◆ give a true and fair view of the state of the charity's affairs as at 31 May 2021 and of the group income and expenditure for the year then ended;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the accounts

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

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

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

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

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

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

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

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

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

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

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

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

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

Independent auditor's report Year to 31 May 2021

Use of our report

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



Buzzacott LLP
Statutory Auditor
130 Wood Street
London

EC2V 6DL

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

Date: 22 October 2021

Consolidated statement of financial activities Year to 31 May 2021

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Unrestricted funds £	Restricted funds £	Total funds 2020 £
Income from:							
Other trading activities	1	11,170	—	11,170	200,408	—	200,408
Interest receivable		45	—	45	1,564	—	1,564
Charitable activities	2	165,470	63,420	228,890	261,369	81,020	342,389
Other		16,282	—	16,282	2,060	—	2,060
Total income		192,967	63,420	256,387	465,401	81,020	546,421
Expenditure on:							
Charitable activities	3	201,413	44,693	246,106	504,604	60,062	564,666
Total expenditure		201,413	44,693	246,106	504,604	60,062	564,666
Net (expenditure) income and net movement in funds		(8,446)	18,727	10,281	(39,203)	20,958	(18,245)
Reconciliation of funds:							
Fund balances brought forward at 1 June		486,201	119,795	605,996	525,404	98,837	624,241
Fund balances carried forward at 31 May		477,755	138,522	616,277	486,201	119,795	605,996

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 2021

	Notes	Consolidated		Association	
		2021 £	2020 £	2021 £	2020 £
Fixed assets					
Investment in subsidiary	11	—	—	2	2
		—	—	2	2
Current assets					
Debtors: due within one year	8	81,093	79,126	136,514	160,451
Cash at bank and in hand		585,123	558,812	518,596	494,567
		666,216	637,938	655,110	655,018
Liabilities					
Creditors: amounts falling due within one year	9	(49,939)	(31,942)	(36,824)	(19,326)
Net current assets		616,277	605,996	618,286	635,692
Total net assets		616,277	605,996	618,288	635,994
The funds of the group/charity:					
Funds and reserves					
Restricted funds	12	138,522	119,795	138,522	119,795
Unrestricted funds					
. Designated funds	13	207,683	262,502	207,683	262,502
. General funds		270,072	223,699	272,083	253,397
		616,277	605,996	618,288	635,694

Approved by the Council



Steve Fenwick, Member of the Council

Approved on: 13 October 2021

Consolidated statement of cash flows 31 May 2021

	Notes	2021 £	2020 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	A	26,266	(41,499)
Cash flows from investing activities:			
Deposit interest		45	1,564
Net cash provided by investing activities		45	1,564
Change in cash and cash equivalents in the year		26,311	(39,935)
Cash and cash equivalents at 1 June	B	558,812	598,747
Cash and cash equivalents at 31 May	B	585,123	558,812

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

	2021 £	2020 £
Net movement in funds (as per the statement of financial activities)	10,281	(18,245)
Adjustments for:		
Deposit interest	(45)	(1,564)
Decrease (increase) in debtors	(1,967)	8,184
Increase (decrease) in creditors	17,997	(29,874)
Net cash provided by operating activities	26,266	(41,499)

B Analysis of changes in net debt

	At 1 June 2021 £	Movement in year £	At 31 May 2021 £
Cash at bank and in hand	558,812	26,311	585,123
Total cash and cash equivalents	558,812	26,311	585,123

Principal accounting policies Year to 31 May 2021

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 2021.

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

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

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

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

Critical accounting estimates and areas of judgement

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

Assessment of going concern

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

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

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

Principal accounting policies Year to 31 May 2021

Assessment of going concern (continued)

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

Initial delegate numbers for events scheduled to take place in the year ending 31 May 2022 are encouraging and activities are beginning to recommence in the sector.

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

Basis of consolidation

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

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

Income recognition

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

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

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

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

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

Principal accounting policies Year to 31 May 2021

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

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

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

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

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

All expenditure is stated inclusive of irrecoverable VAT.

Fund accounting

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

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

Debtors

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

Cash at bank and in hand

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

Principal accounting policies Year to 31 May 2021

Creditors and provisions

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

Financial instruments

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

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

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

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

Pension contributions

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

1 Income from other trading activities

	Unrestricted Funds £	Restricted Funds £	Total funds 2021 £	Unrestricted Funds £	Restricted Funds £	Total funds 2020 £
Fundraising income – sponsorships and partnerships						
. AUGIS Annual scientific meeting	—	—	—	82,269	—	82,269
. BOMSS Annual scientific meeting	9,670	—	9,670	112,459	—	112,459
. GBIHPBA meeting	1,500	—	1,500	5,680	—	5,680
	11,170	—	11,170	200,408	—	200,408

2 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total funds 2021 £	Unrestricted Funds £	Restricted Funds £	Total funds 2020 £
Subscriptions						
. AUGIS subscriptions	114,035	—	114,035	60,976	—	60,976
. BOMSS subscriptions	33,725	—	33,725	17,596	—	17,596
. BJS subscriptions	1,170	—	1,170	917	—	917
Meetings						
. AUGIS registrations	—	—	—	126,964	—	126,964
. BOMSS registrations	—	—	—	48,266	—	48,266
. ROUX registrations	16,126	—	16,126	—	—	—
. GBIHPBA registrations	160	—	160	3,200	—	3,200
. BOMSS Winter meeting registrations	—	—	—	3,390	—	3,390
. BOMSS income – IFSO	—	—	—	60	—	60
BOMSS other meetings	—	—	—	—	—	—
Surgical Outcome and Revalidation	254	—	—	254	—	—
. BOMSS NBSR	—	37,800	37,800	—	32,400	32,400
. BOMSS HQIP	—	25,620	25,620	—	25,620	25,620
BOMSS SSL	—	—	—	—	23,000	23,000
	165,470	63,420	228,890	261,369	81,020	342,389

3 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Unrestricted funds £	Restricted funds £	Total funds 2020 £
Direct costs	18,388	44,693	63,081	305,192	57,782	362,974
Support costs	143,614	—	143,614	172,472	2,280	174,752
Governance costs (note 4)	39,411	—	39,411	26,940	—	26,940
	201,413	44,693	246,106	504,604	60,062	564,666
	Unrestricted Funds £	Restricted Funds £	Total funds 2021 £	Unrestricted Funds £	Restricted Funds £	Total funds 2020 £
Direct costs						
Annual scientific meeting						
. Venue hire, catering and audio visual equipment	545	—	545	87,100	—	87,100
. Printing, stationery and couriers	—	—	—	187	—	187
. Administration and other costs	—	—	—	1,361	—	1,361
. Social events, including drinks reception	—	—	—	18,722	—	18,722
. BJS prize	—	—	—	1,408	—	1,408
. Travel and accommodation	590	—	590	13,015	—	13,015
. Insurance	1,102	—	1,102	2,045	—	2,045
	2,237	—	2,237	123,838	—	123,838
Other direct costs						
BOMSS Annual scientific meeting	—	—	—	140,882	—	140,882
AUGIS Roux meeting	497	—	497	11,574	—	11,574
CNS/AHP meeting	323	—	323	950	—	950
GBIHPBA meeting	474	—	474	10,148	—	10,148
BOMSS Winter meeting	485	—	485	3,500	—	3,500
Surgical Outcome and Revalidation webtool	4,800	—	4,800	4,800	—	4,800
RCS funding SSL	8,383	—	8,383	—	—	—
AUGIS other grants	—	—	—	9,500	—	9,500
Other direct costs	1,189	—	1,189	—	—	—
NBSR Surgeons' Outcome Data Reporting						
. BOMSS-administration staff costs	—	7,026	7,026	—	8,573	8,573
. BOMSS-NBSR database maintenance	—	37,667	16,411	—	49,209	49,209
	18,388	44,693	63,081	305,192	57,782	362,974

3 Expenditure on charitable activities (continued)

Support costs	AUGIS £	BOMSS £	2021 £	AUGIS £	BOMSS £	2020 £
Secretarial and administration staff costs	61,448	41,207	102,655	75,992	41,648	117,640
Telephone	737	491	1,228	647	432	1,079
Printing, postage and stationery	1,058	705	1,763	4,920	3,282	8,202
Accommodation, overheads and services	3,887	2,592	6,479	2,672	3,614	6,286
Insurance	501	334	835	474	316	790
Audit and accountancy	10,728	8,652	19,380	11,675	7,783	19,458
Professional fees	2,054	17,942	19,996	1,225	816	2,041
Computer maintenance	2,414	1,610	4,024	1,253	1,834	3,087
Website costs	3,652	2,434	6,086	1,504	1,003	2,507
Database costs	1,004	669	1,673	1,220	813	2,033
IFSO subscription and journals	—	12,711	12,711	—	14,073	14,073
Meetings, travel and subsistence	285	190	475	4,547	3,030	7,577
Council meetings' expenses and reimbursed expenses	35	—	35	5,441	—	5,441
Bank charges	2,548	2,349	4,897	5,987	4,321	10,308
Other	764	24	788	201	1,759	1,960
	91,115	91,910	183,025	98,943	75,809	174,752

4 Governance costs

	2021 £	2020 £
Professional fees	39,376	21,499
Council meetings' expenses and reimbursed expenses	35	5,441
	39,411	26,940

5 Net income

This is stated after charging:

	2021 £	2020 £
Staff costs (note 6)	109,682	126,093
Auditor's remuneration (excluding VAT)		
. Statutory audit (including consolidation)	13,830	13,540
. Other services	3,630	3,540

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 2021 (2020 – none).

During the year out of pocket travelling expenses amounting to £626 (2020 - £10,595) were reimbursed to two trustees (2020 – 15 trustees).

	2021 £	2020 £
Wages and salaries	94,056	108,017
Social security costs	6,350	8,596
Other pension costs	9,275	9,600
	109,682	126,213
Incurred in respect of		
Direct BOMSS costs	7,026	8,573
Support costs	102,656	117,640
	109,682	126,213

The average number of secretarial and administrative employees during the year, calculated on an average headcount and full time equivalent basis was 2 (2020 – 2). No employee earned more than £60,000 during the year (2020 – none).

The key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis comprises the AUGIS Executive (as listed on page 1), with the support of the specialty managers. None of the AUGIS Executive received remuneration for their services (2020 – none). The total remuneration (including taxable benefits and including employer's pension contributions) of the key management personnel for the year was £101,227 (2020 – £117,038).

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	
	2021 £	2020 £	2021 £	2020 £
Trade debtors	37,800	41,400	—	—
Prepayments	34,481	28,003	9,491	9,588
Accrued income	6,305	1,030	1,905	1,030
VAT	—	1,566	—	—
Other debtors	2,507	7,127	2,310	6,930
Amount owed by AUGIS Trading Limited	—	—	122,808	142,903
	81,093	79,126	136,514	160,451

9 Creditors: amounts falling due within one year

	Consolidated		Association	
	2021 £	2020 £	2021 £	2020 £
Other creditors	1,794	1,110	684	—
Accruals and deferred income	41,745	30,832	36,140	19,326
VAT	6,400	—	—	—
	49,939	31,942	36,824	19,326

Included within creditors is deferred income relating to future meetings as set out below:

	2021 £
Deferred income at 1 June	14,106
Resources deferred in year	—
Amounts released in year	(14,106)
Deferred income at 31 May	—

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.

	2021 £	2020 £
Turnover	66,620	233,150
Cost of sales	(31,966)	(253,795)
Gross profit (loss)	34,654	(20,645)
Administrative expenses	(6,967)	(9,053)
Operating profit (loss)	27,687	(29,698)
Interest receivable	—	—
Net profit (loss)	27,687	(29,698)
Retained loss brought forward	(29,698)	—
Net profit (loss)	27,687	(26,698)
Retained losses carried forward	(2,011)	(29,698)

11 Restricted funds

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

	At 1 June 2019 £	Income £	Expenditure £	At 31 May 2020 £
BOMSS SSL funds	—	23,000	—	23,000
BOMSS NBSR restricted funds	98,837	58,020	(60,062)	96,795
Restricted funds total	98,837	81,020	(60,062)	119,795

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

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

12 Designated funds

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

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

	At 1 June 2019 £	New designations £	Utilised in year £	At 31 May 2020 £
BOMSS fund	307,241	181,771	(226,510)	262,502

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

13 Related party transactions

Other than as disclosed in note 6, there were no transactions with related parties in the year ended 31 May 2021 (2020: no transactions).

Consolidated detailed income and expenditure statement Year to 31 May 2021

This page does not form part of the statutory financial statements

	2021 £	2020 £
Income		
AUGIS Annual scientific meeting		
. Registrations	—	126,964
. Sponsorship	—	82,269
	—	209,233
BOMSS Annual scientific meeting		
. Registrations	—	48,266
. Sponsorship	9,670	112,459
	9,670	160,725
GBIHPBA meeting		
. Registrations	160	3,200
. Sponsorship	1,500	5,680
	1,660	8,880
BOMSS Winter Meeting		
. Registrations	—	3,390
	—	3,390
Subscriptions		
. AUGIS	114,035	60,976
. BOMSS	33,725	17,596
. BJS Online	1,170	917
	148,930	79,489
AUGIS Roux meeting	16,126	—
BOMSS SSL	—	23,000
NBSR Surgeons' Outcome Data Reporting	37,800	32,400
BOMSS – HQIP income	25,620	25,620
BOMSS Other meetings	254	—
BOMSS – IFSO income	—	60
Job Retention Scheme Grants	14,702	—
AUGIS Other income	1,580	2,060
Bank interest	45	1,564
	96,127	84,704
Total income	256,387	546,421
Expenditure		
Annual scientific meeting		
. Venue hire, catering and audio visual equipment	545	87,100
. Printing, stationery and couriers	—	187
. Administration and other costs	—	1,361
. Social events, including drinks reception	—	18,722
. BJS prize	—	1,408
. Travel and accommodation	590	13,015
. Insurance	1,102	2,045
Carried forward	2,237	123,838

Consolidated detailed income and expenditure statement Year to 31 May 2021

This page does not form part of the statutory financial statements

	2021 £	2020 £
Expenditure (continued)		
Brought forward	2,237	123,838
Other direct costs		
BOMSS Annual scientific meeting	—	140,882
AUGIS ROUX	497	11,574
CNS/AMP	323	950
GBIHPBA meeting	474	10,148
AUGIS grants	—	2,000
BOMSS Winter meeting	485	3,500
Surgical Outcome and Revalidation webtool	4,800	4,800
RCS funding SSL	8,383	—
NBSR Surgeons Outcome Data		
. BOMSS-database maintenance	37,966	47,737
. BOMSS- staff costs	7,026	8,573
. BOMSS-other administration costs	—	1,472
Overheads		
. Telephone		
- AUGIS	737	647
- BOMSS	491	432
. Secretarial and administration staff costs		
- AUGIS	61,448	75,992
- BOMSS	41,207	41,648
. Printing, postage and stationery		
- AUGIS	1,058	3,624
- BOMSS	705	2,418
. Newsletter		
- AUGIS	—	1,296
- BOMSS	—	864
. Accommodation overheads and service charges		
- AUGIS	3,887	2,198
- BOMSS	2,592	3,298
. Insurance		
- AUGIS	501	474
- BOMSS	334	316
. Computer maintenance		
- AUGIS	2,414	812
- BOMSS	1,610	1,540
Website costs		
- AUGIS	3,652	1,504
- BOMSS	2,434	1,003
Database		
- AUGIS	1,004	1,220
- BOMSS	669	813
IFSO subscription and journals	-BOMSS	12,711
Audit and accountancy	- AUGIS	10,728
- BOMSS	8,652	7,783
Professional fees	- AUGIS	2,054
- BOMSS	17,942	816
Bank charges	- AUGIS	2,548
- BOMSS	2,349	4,321
Meetings, travel and subsistence expenses	- AUGIS	285
- BOMSS	190	3,030
Council meetings' expenses and reimbursed expenses	- AUGIS	35
Other	- AUGIS	1,363
- BOMSS	315	4,421
Total expenditure	246,106	564,666
Net income (expenditure)	10,281	(18,245)