

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

**Annual Report and
Financial Statements**

31 May 2018

Charity Registration Number
1093090

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Legal and administrative information

Members of the Council

| | |
|----------------------------------|---|
| Mr Richard Hardwick | President |
| Professor Giles Toogood | President-Elect |
| Mr Adrian O'Sullivan | Honorary Secretary |
| Mr Stephen Fenwick | Honorary Treasurer |
| Mr Mark Taylor | Education, Training and Research Lead |
| Mr Nicholas Maynard | Clinical Services & Audit Lead |
| Mr Shaw Somers | BOMSS Lead |
| Mr Vinod Menon | BOMSS Secretary |
| Professor Ashley Dennison | HPB Lead |
| Mr Matthew Mason | AUGIS Representative |
| Professor Ashraf Rasheed | OG Group Lead |
| Mr Bhaskar Kumar | Regional Representative, East Anglia |
| Mr Dinesh Sharma | Regional Representative, North Thames |
| Mr Simon Galloway | Regional Representative, North West & Mersey |
| Mr Andrew Kennedy | Regional Representative, Northern Ireland |
| Mr Andrew Smith | Regional Representative, Northern & Yorkshire |
| Mr Stuart Mercer | Regional Representative, Oxford & Wessex |
| Mr Graeme Couper | Regional Representative, Scotland |
| Mr James Gossage | Regional Representative, South Thames |
| Mr Richard Krysztopik | Regional Representative, South West |
| Mr Iain Cameron | Regional Representative, Trent |
| Mr Bilal Al-Sarireh | Regional Representative, Wales |
| Mr Jan Dmitrewski | Regional Representative, West Midlands |
| Mr Donald Menzies | ALSGBI Representative |
| Mr Shahab Siddiqi | ACPGBI Representative |
| Mr Nick Everitt | Communications Officer |

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

Legal and administrative information

Principal office Royal College of Surgeons of England
35 – 43 Lincoln's Inn Fields
London
WC2A 3PE

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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 2018

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 2018.

The financial statements have been prepared in accordance with the accounting policies set out on pages 20 to 22 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 and GBIHPBA President).
- ◆ 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' (AUGIS^t) representative.
- ◆ The Nurse/Allied Health Professional members' representative.
- ◆ The Communications Officer.

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

Structure, Governance and Management (continued)

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

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

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

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

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

Members of the Council

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

| | |
|---------------------|---|
| Mr Donald Menzies | ALS |
| Mr Stephen Fenwick | BOMSS |
| Mr Nick Everitt | JAG - <i>Joint Advisory Group on GI Endoscopy</i> |
| Mr Richard Hardwick | ACPGBI |

In addition to Council Members listed on page 1, the following Members also served on AUGIS Council during the year to 31 May 2018:

| Council Members | Appointed/End of term of office |
|--------------------------|---|
| Professor Muntzer Mughal | Regional Representative, North Thames (demitted September 2017) |

Out of pocket travelling expenses totalling £10,395 (2017 - £11,660) were reimbursed to 15 members (2017 - 20 members) members of the Council during the period. No members of the Council had any beneficial interest in any contract with the charity during the year (2017 – 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 Association of Surgeons of Great Britain and Ireland (Charity registration number 1068016), 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:

AUGIS Council;
BOMSS Council; and
GBIHPBA Committee; and
Research Committee; and
Allied Health Professionals 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;

Structure, Governance and Management (continued)

Statement of trustees' responsibilities (continued)

- ◆ 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.

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 major risk to the organisation is that the cost of administering the association exceeds the income generated. This risk has been mitigated through sound financial planning, an increase in member subscription rates, and close working with our commercial partners to ensure continued support of the charitable activities of the Association.

Objectives and Activities

Principal aims and objects

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

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

Public benefit statement

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

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 2018, the charity received no complaints about its fundraising activities.

Activities

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

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

In addition two of the three sub-specialty groups within AUGIS; The British Obesity and Metabolic Surgery Society (BOMSS) and the Great Britain and Ireland Hepato Pancreatico Biliary Association (GBIHPBA), hold their own regular stand-alone meetings.

Achievements and Performance

A.) AUGIS

As this report demonstrates, AUGIS continues to fulfil its commitment to provide professional education and training, patient support and strategic national leadership for medical conditions affecting the upper gastro-intestinal requiring specialist surgical care.

Council met three times in 2017/ 2018. In May 2018 allied healthcare professionals (AHP) & clinical nurse specialists (CNS) representatives from each region were invited to join Council for part of the meeting to discuss how to make AUGIS more relevant and useful to them. Many good ideas were aired and a working group has been established whose first job was to design the CNS/AHP training programme for our next Annual meeting in Edinburgh. Representation of this group on AUGIS Council will rise from one to three people.

The instillation of a new IT system has required AUGIS members to renew their direct debit instructions; most have now done so. New regulation mean that significant work has been undertaken to ensure the charity complies with the requirements of GDPR. New hardware, internet servers and broadband connections are provided by The Royal College of Surgeons of England and a commercial software package manages our membership list, billing and meetings registration. AUGIS no longer has any commercial relationship with the Association of Surgeons of Great Britain & Ireland (ASGBI). This change has required up-front investment but will save money in the future. The AUGIS website now has a "Find a Specialist" search function for the public to identify upper gastro-intestinal surgeons in their area.

AUGIS runs many meetings each year for professionals covering conditions of the liver, bile duct, gall bladder, pancreas, oesophagus and stomach. In addition, surgery for obesity was the focus of one national and one international meeting run by BOMSS. The latter attracted nearly 2,000 delegates. All AUGIS meetings were well attended. These meetings generate vital revenue but are increasingly expensive to deliver and the pot of industry sponsorship money is shrinking. Consequently, AUGIS Council are exploring new ways of delivering more-with-less which may mean different formats for meetings in the future. The first experiment is to trial a longer format annual meeting running over 3 days. To stimulate local AUGIS meetings around the UK we now provide financial support of up to £500 per region each year.

The triumvirate of HPB, OG & Bariatric surgery, which is at the heart of AUGIS, does not lend itself easily to a single club for trainees. Having seen the success of The Dukes Club for Colorectal trainees is both possible and beneficial to pursue a solution for AUGIS trainee members. Individual trainees are beginning to come forward and offer suggestions and leadership. A meeting to discuss this issue is planned for October 2018.

Achievements and Performance (continued)

A.) AUGIS *(continued)*

AUGIS has been working with the Coloproctologists (ACPGBI) and surgical trainees (ASiT) to highlight the importance of gastro-intestinal surgeons being competent endoscopists. The UK is unusual in this regard as in many countries surgeons do not scope. We believe that luminal gastro-intestinal surgeons should be endoscopists, properly trained and accredited, even though this is not mandated in the current general surgical curriculum. A position statement to this effect will be published soon. We have the support of the Joint Advisory Group on Endoscopy (JAG) and the British Society of Gastroenterology (BSG) to find solutions.

AUGIS has worked with three important charities recently to fund new research posts through the Royal College of Surgeons of England Surgical Specialty Lead project. These senior leadership roles are intended to initiate multicenter surgical research trials. Generous funding from Heartburn Cancer UK, The Pancreatic Cancer Research Fund and Pancreatic Cancer UK has allowed the appointment of two research leads, one for oesophageal and the other for pancreatic cancer. Two applicants were appointed in July 2018 and will be in post for 3 years. We are hoping to agree funding with other Charities for a Research Lead in Liver Surgery in due course.

B.) BOMSS

This has been a busy year for our team, with the relocation within the college, and establishing independence across all of our systems from ASGBI. As part of this process we have taken in house the collection of all membership subscriptions and delegate meeting registrations. In addition to taking full control of our membership and delegate income, we have also taken direct control of payment of staff salaries and pensions, and our membership database. The requirement to be compliant with the new GDPR regulations has provided an opportunity to update our database and ensure that it is as accurate as possible.

We have had a number of very successful meetings over the last year, including the AUGIS ASM in Cork, the BOMMS ASM in Telford, the biennial GBIHPBA meeting in Leamington Spa, and the IFSO meeting in London.

We have continued to enjoy successful conferences. BOMSS Conference was held in Telford in January 2018, which again saw many delegates enjoy an exciting conference. This follows on the back of an extremely successful IFSO conference, which has firmly placed the UK & Ireland Bariatric Surgeons at the forefront of developments in anti-obesity surgery in Europe.

Achievements and Performance (continued)

B.) BOMSS (continued)

Great Britain & Ireland Hepatobiliary Association enjoyed an excellent international conference in Leamington Spa in March 2018. This conference was unique in that we had a delegation from China under the leadership of Professor Fan from Shanghai. Both local delegates and our international friends enjoyed a 'combined' learning environment and this pathed the way for further collaborative projects. We were also fortunate to have Professor Guy Maddern from Adelaide present a keynote lecture on what we do not know about hepatobiliary surgery. He also entertained us with the details of the new hospital build in Adelaide which is now regarded as the most expensive hospital in the world. This was a fascinating insight into planning and executing a new hospital using Private Finance Initiatives. Another highlight was the "precision pancreas" talk from Professor Andrew Blankin from Glasgow. The conference concluded with an international debate, which looked at issues and opportunities in surgical training in China, Australia & United Kingdom.

The Trent region education day was held on 18 May in Nottingham and included the following important topics: Difficult Day on Call – Case Discussions, Safety in Cholecystectomy, Benign Biliary Strictures, Management of Acute Pancreatitis, Complications of Bariatric Surgery, Career Options in Upper GI Surgery, ERCP vs Laparoscopic CBD exploration – Debate, Surgery for Giant Hiatus Hernia and Getting it Right First Time – Implications for UGI Surgery.

C.) IFSO

BOMSS proudly hosted IFSO 2017 in London, a spectacular event by all accounts. This meeting helped raise the profile of bariatric and metabolic surgery in the UK. The BOMSS Annual Scientific Meeting (ASM) at Telford in January 2018 saw an impressive array of international speakers including Professor Michel Gagner, Professor Patou, Dr Torsten Olbers and Dr Alfredo Genco covering. A wide range of topics including optimising outcomes of sleeve gastrectomy, non-alcoholic steato-hepatitis, adolescent bariatric surgery and gastric balloons in the management of obesity. The training day was once again very popular and the gala dinner truly memorable. Key learning points from the hugely successful IFSO 2017 meeting in London were discussed in addition to other relevant issues including medico-legal aspects, role of social media and regulation of bariatric practice.

BOMSS is committed to increasing the number of bariatric and metabolic operations carried out annually to around 20,000 over the next 5 years. We continue to work with the All Party Parliamentary Group (APPG) on Obesity & the Obesity Health Alliance to support this initiative. APPG recently commissioned a report entitled 'The current landscape of obesity services' which will further this cause.

Achievements and Performance (continued)

C.) IFSO (continued)

Dr Yitka Graham has been appointed as BOMSS national research lead, Yitka is undertaking a huge piece of work mapping research activities currently undertaken in various bariatric units, surveying BOMSS members, setting up a research section on our website along with looking at resources available helping to develop a research strategy with timeframes. A new position of 'BOMSS lead for education and training' has been created and Marco Adamo has taken on this important role for a period of 2 years working closely with the Royal Colleges, trainees and the Specialist Advisory Committee in Surgery. BOMSS was represented at the 1st Bariatric & Metabolic Surgery consensus meeting at New Delhi in March.

National Bariatric Surgery Registry (NBSR) continues to generate high quality data showcasing benefits of bariatric and metabolic surgery. Version 2 upgrade incorporating NHS numbers has just been commissioned. Private Healthcare Information Network (PHIN) are very interested in working with NBSR and BOMSS to ensure high quality outcome data are generated for patients treated in the private sector. NBSR continues to be the leading contributor to IFSO global registry.

The next BOMSS ASM will be held at Belfast (23-25 January 2019), we look forward to active participation at IFSO 2018 in Dubai in September. Our AHP member Sally Abbott has been awarded the IFSO EC fellowship to attend this meeting. Mary O'Kane continues to play a vital role as Chair (Elect) of IFSO Integrated Health Section.

Financial Review

Financial report for the period

The consolidated statement of financial activities on page 17 shows income for the year of £673,000 (2017 - £632,000) and total expenditure in the year was £517,000 (2017 - £604,000).

Subscription income from members amounted to £73,000 (2017 - £91,000). In addition, a further £29,000 of BOMSS subscriptions has been included in the financial statements for the year ended 31 May 2018 (2017 - £34,000).

The annual scientific meeting was held in Cork in September 2017, a surplus of £28,000 was made on costs (2018 - £43,000).

Income from BOMSS Annual Scientific Meeting, which was held in Telford in 2018, totalled £144,000 (2017 - £118,000 from the 2017 BOMSS Annual Scientific meeting in Alton). This comprised £54,000 (2017 - £47,000) from registration fees and £90,000 (2017 - £71,000) from sponsorships. The direct costs of holding the meeting totalled £89,000 (2017 - £88,000).

Other meetings held during the year included the meeting in Leamington Spa in 2018, income from which totalled £43,000. The direct costs totalled £53,000.

Financial Review (continued)

Financial report for the period (continued)

The Association also received a share of £186,000 from activities relating to IFSO during the year (2017 - £nil) this included £14,000 of reimbursed expenditure previously committed.

Other direct costs of charitable activities amounted to £34,000 (2017 - £37,000) giving total direct costs of £287,000 (2017 - £379,000). Office and secretarial support costs amounted to £198,000 (2017 - £194,000) and governance costs regarding compliance with statutory requirements amounted to £32,000 (2017 - £31,000).

Net income for the year was £156,000 (2017 - £28,000).

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. The 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 £546,000 (2017 - £389,000), of which £158,000 (2017 - £215,000) are free reserves.

Going concern

The charity recorded a surplus for the year of £156,000 and at the year end the charity had free reserves of £158,000 which is in line with the reserves policy.

The Council have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. They are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due.

Report of the Council Year to 31 May 2018

Future Plans and Targets

The Association will continue to work to achieve the advancement of the science and practice of upper gastrointestinal surgery. The main areas of focus will continue to be education and training of surgeons, development of clinical service guidelines, continued development of audit processes and the promotion of research. There are plans in place for AUGIS 2018 in Edinburgh, BOMSS 2019 in Belfast and BOMSS 2020 in Aberdeen.

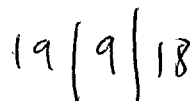


Approved by the Council and signed on their behalf by:

Member of the Council



Approved by the Council on:



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

Opinion

We have audited the accounts of the Association of Upper Gastrointestinal Surgeons of Great Britain & Ireland (AUGIS) (the 'charity') for the year ended 31 May 2018 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 2018 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- ◆ the trustees' use of the going concern basis of accounting in the preparation of the accounts is not appropriate; or
- ◆ the trustees have not disclosed in the accounts any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the accounts are authorised for issue.

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.

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.

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 13 December 2018

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

Consolidated statement of financial activities Year to 31 May 2018

| | Notes | Unrestricted funds £ | Restricted funds £ | Total funds 2018 £ | Total funds 2017 £ |
|---|-------|-------------------------|-----------------------|--------------------------|--------------------------|
| Income from: | | | | | |
| Other trading activities | 1 | 150,163 | — | 150,163 | 221,875 |
| Interest receivable | | 95 | — | 95 | 232 |
| Charitable activities | 2 | 464,215 | 58,550 | 522,765 | 409,779 |
| Total income | | 614,473 | 58,550 | 673,023 | 631,886 |
| Expenditure on: | | | | | |
| Charitable activities | 3 | 494,405 | 22,158 | 516,563 | 603,918 |
| Total expenditure | | 494,405 | 22,158 | 516,563 | 603,918 |
| Net income and net movement in funds | | 120,068 | 36,392 | 156,460 | 27,968 |
| Reconciliation of funds: | | | | | |
| Fund balances brought forward at 1 June | | 321,925 | 67,433 | 389,358 | 361,390 |
| Fund balances carried forward at 31 May | | 441,993 | 103,825 | 545,818 | 389,358 |

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.

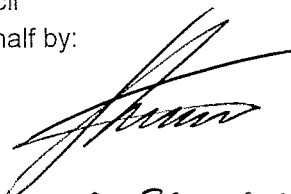
Interest receivable in the prior year was unrestricted.

Balance sheets 31 May 2018

| | Notes | Consolidated | | Association | |
|--|-------|--------------|-----------|-------------|-----------|
| | | 2018 £ | 2017 £ | 2018 £ | 2017 £ |
| Fixed assets | | | | | |
| Investment in subsidiary | 11 | — | — | 2 | 2 |
| | | — | — | 2 | 2 |
| Current assets | | | | | |
| Debtors: due within one year | 8 | 101,277 | 45,047 | 71,688 | 55,237 |
| Short term deposits | | 149,843 | 150,024 | 149,843 | 150,024 |
| Cash at bank and in hand | | 387,196 | 368,013 | 386,310 | 309,053 |
| | | 638,316 | 563,084 | 607,841 | 514,314 |
| Liabilities | | | | | |
| Creditors: amounts falling due within one year | 9 | (92,498) | (173,726) | (62,025) | (124,958) |
| Net current assets | | 545,818 | 389,358 | 545,816 | 389,356 |
| Total net assets | | 545,818 | 389,358 | 545,818 | 389,358 |
| The funds of the group/charity: | | | | | |
| Funds and reserves | | | | | |
| Restricted funds | 12 | 103,825 | 67,433 | 103,825 | 67,433 |
| Unrestricted funds | | | | | |
| • Designated funds | 13 | 283,931 | 107,012 | 283,931 | 107,012 |
| • General fund | | 158,062 | 214,913 | 158,062 | 214,913 |
| | | 545,818 | 389,358 | 545,818 | 389,358 |

Approved by the Council
and signed on their behalf by:

Member of the Council


S. PREWICK

Approved on:

19/9/18

Consolidated statement of cash flows 31 May 2018

| | Notes | 2018 £ | 2017 £ |
|--|-------|---------------|----------------|
| Cash flows from operating activities: | | | |
| Net cash provided by operating activities | A | 18,906 | 254,688 |
| Cash flows from investing activities: | | | |
| Deposit interest | | 96 | 232 |
| Net cash provided by investing activities | | 96 | 232 |
| Change in cash and cash equivalents in the year | | 19,002 | 254,920 |
| | | | |
| Cash and cash equivalents at 1 June | B | 518,037 | 263,117 |
| Cash and cash equivalents at 31 May | B | 537,039 | 518,037 |

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

| | 2018 £ | 2017 £ |
|--|---------------|----------------|
| Net movement in funds (as per the statement of financial activities) | 156,460 | 27,968 |
| Adjustments for: | | |
| Deposit interest | (96) | (232) |
| (Increase) decrease in debtors | (56,230) | 197,095 |
| (Decrease) increase in creditors | (81,228) | 29,857 |
| Net cash provided by operating activities | 18,906 | 254,688 |

B Analysis of cash and cash equivalents

| | 2018 £ | 2017 £ |
|--|----------------|----------------|
| Cash at bank and in hand | 387,196 | 368,013 |
| Short term deposits (less than three months) | 149,843 | 150,024 |
| Total cash and cash equivalents | 537,039 | 518,037 |

Principal accounting policies Year to 31 May 2018

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 2018.

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) issued on 16 July 2014, 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 of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due.

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.

Principal accounting policies Year to 31 May 2018

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.

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.

Principal accounting policies Year to 31 May 2018

Fund accounting (continued)

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.

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 2018 £ | Total funds 2017 £ |
|--|----------------------------|--------------------------|--------------------------|--------------------------|
| Fundraising income – sponsorships and partnerships | | | | |
| . AUGIS Annual scientific meeting | 51,293 | — | 51,293 | 73,608 |
| . BOMSS Annual scientific meeting | 89,745 | — | 89,745 | 70,432 |
| . EGMLLS meeting | — | — | — | 77,835 |
| . GBIHPBA meeting | 9,125 | — | 9,125 | — |
| 2018 Total funds | 150,163 | — | 150,163 | 221,875 |
| 2017 Total funds | 221,875 | — | 221,875 | |

2 Income from charitable activities

| | Unrestricted Funds £ | Restricted Funds £ | Total funds 2018 £ | Total funds 2017 £ |
|--|----------------------------|--------------------------|--------------------------|--------------------------|
| Subscriptions | | | | |
| . AUGIS subscriptions | 73,472 | — | 73,472 | 91,298 |
| . BOMSS subscriptions | 28,669 | — | 28,669 | 34,348 |
| Meetings | | | | |
| . AUGIS registrations | 82,530 | — | 82,530 | 87,819 |
| . BOMSS registrations | 53,581 | — | 53,581 | 47,088 |
| . BOMSS registrations (Dietician Days) | — | — | — | 149 |
| . EGMLLS registrations | — | — | — | 65,097 |
| . GBIHPBA registrations | 34,250 | — | 34,250 | — |
| . BOMSS Winter meeting registrations | 4,995 | — | 4,995 | 7,635 |
| . BOMSS IFSO income | 186,217 | — | 186,217 | — |
| . AUGIS other meetings income | 250 | — | 250 | 2,895 |
| . BOMSS other meetings income | 251 | — | 251 | 500 |
| Surgical Outcome and Revalidation | | | | |
| . BOMSS NBSR Surgeons' Outcomes | | | | |
| Data Reporting | — | 58,550 | 58,550 | 72,950 |
| 2018 Total funds | 464,215 | 58,550 | 522,765 | 409,779 |
| 2017 Total funds | 357,879 | 51,900 | 409,779 | |

3 Expenditure on charitable activities

| | Unrestricted funds £ | Restricted funds £ | Total funds 2018 £ | Total funds 2017 £ |
|---------------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Direct costs | 264,949 | 22,158 | 287,107 | 379,003 |
| Support costs | 197,826 | — | 197,826 | 193,514 |
| Governance costs (note 4) | 31,630 | — | 31,630 | 31,401 |
| 2018 Total funds | 494,405 | 22,158 | 516,563 | 603,918 |
| 2017 Total funds | 599,951 | 3,967 | 603,918 | |

| | Unrestricted Funds £ | Restricted Funds £ | Total funds 2018 £ | Total funds 2017 £ |
|---|----------------------------|--------------------------|--------------------------|--------------------------|
| Direct costs | | | | |
| Annual scientific meeting | | | | |
| . Venue hire, catering and audio visual equipment | 44,610 | — | 44,610 | 51,829 |
| . Printing, stationery and couriers | 12,879 | — | 12,879 | 2,001 |
| . Promotion and marketing | 635 | — | 635 | 2,525 |
| . Scientific programme | — | — | — | 10,919 |
| . Administration and other costs | 2,197 | — | 2,197 | 5,206 |
| . Exhibition/sponsorship | 55 | — | 55 | 13,331 |
| . Social events, including drinks reception | 27,589 | — | 27,589 | 26,546 |
| . AUGIS training day | 2,233 | — | 2,233 | 4,688 |
| . BJS prize | 600 | — | 600 | 500 |
| . Abstract costs | 300 | — | 300 | 100 |
| . Travel and accommodation | 11,910 | — | 11,910 | — |
| . Website & database | 1,434 | — | 1,434 | — |
| . Insurance | 1,808 | — | 1,808 | 1,109 |
| | 106,250 | — | 106,250 | 118,754 |
| Other direct costs | | | | |
| BOMSS Annual scientific meeting | 88,895 | — | 88,895 | 88,006 |
| EGMLLS meeting | | | | |
| . AUGIS | 1,880 | — | 1,880 | 65,289 |
| . AUGIS-administration staff costs | — | — | — | 17,241 |
| . Donation to Mo Abu' Hilal Charitable Organisation | — | — | — | 45,402 |
| GBIHPBA meeting | 53,119 | — | 53,119 | — |
| BOMSS Winter meeting | 4,975 | — | 4,975 | 7,392 |
| AUGIS prize at ASiT | 130 | — | 130 | 200 |
| Surgical Outcome and Revalidation webtool | 7,200 | — | 7,200 | 13,708 |
| AUGIS Fellowship grants | — | — | — | 2,000 |
| Upper GI speciality research lead grant | — | — | — | 8,750 |
| AUGIS other grants | 2,500 | — | 2,500 | — |
| NBSR Surgeons' Outcome Data Reporting | | | | |
| . BOMSS-administration staff costs | — | 4,454 | 4,454 | 6,300 |
| . BOMSS-other administration costs | — | 2,818 | 2,818 | 4,117 |
| . BOMSS-database maintenance | — | 14,886 | 14,886 | 1,844 |
| | 264,949 | 22,158 | 287,107 | 379,003 |

Notes to the financial statements Year to 31 May 2018

3 Expenditure on charitable activities (continued)

| | AUGIS £ | BOMSS £ | 2018 £ | 2017 £ |
|--|----------------|---------------|----------------|----------------|
| Support costs | | | | |
| Secretarial and administration staff costs | 67,229 | 33,614 | 100,843 | 105,681 |
| Telephone | 350 | 175 | 525 | 1,702 |
| Printing, postage and stationery | 5,906 | 2,953 | 8,859 | 8,690 |
| Accommodation, overheads and services | 6,314 | 3,157 | 9,471 | 11,658 |
| Subscription collection fee | 2,838 | 1,419 | 4,257 | 9,539 |
| Computer maintenance | 2,602 | 1,301 | 3,903 | 4,188 |
| Website costs | 8,794 | 12,303 | 21,097 | 18,507 |
| Database costs | 9,597 | 4,799 | 14,396 | — |
| IFSO subscription and journals | — | 16,669 | 16,669 | 16,711 |
| PR costs | — | 6,587 | 6,587 | — |
| Meetings, travel and subsistence | 1,730 | 865 | 2,595 | 3,990 |
| Bank charges | 2,718 | 1,786 | 4,504 | 1,550 |
| Other | 2,747 | 1,373 | 4,120 | 11,298 |
| | <u>110,825</u> | <u>87,001</u> | <u>197,826</u> | <u>193,514</u> |

4 Governance costs

| | 2018 £ | 2017 £ |
|--|---------------|---------------|
| Professional fees | 17,004 | 19,839 |
| Council meetings' expenses and reimbursed expenses | 14,626 | 11,562 |
| | <u>31,630</u> | <u>31,401</u> |

5 Net income

This is stated after charging:

| | 2018 £ | 2017 £ |
|---|-----------|-----------|
| Staff costs (note 6) | 105,297 | 129,222 |
| Auditor's remuneration (excluding VAT) | | |
| . Statutory audit (including consolidation) | 12,784 | 10,695 |
| . Other services | 4,220 | 7,025 |

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 2017 (2017 – none).

During the year out of pocket travelling expenses amounting to £10,395 (2017 - £11,660) were reimbursed to 15 trustees (2017 – 20).

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

The charity employs two staff paid by the Association of Surgeons of Great Britain and Ireland (ASGBI). The contributions paid to ASGBI during the year were in respect of:

| | 2018 £ | 2017 £ |
|-------------------------------|----------------|----------------|
| Wages and salaries | 87,150 | 109,988 |
| Social security costs | 9,425 | 12,936 |
| Other pension costs | 8,722 | 6,298 |
| | 105,297 | 129,222 |
| Incurred in respect of | | |
| Direct BOMSS costs | 4,454 | 6,300 |
| Direct EGMLLS costs | — | 17,241 |
| Support costs | 100,843 | 105,681 |
| | 105,297 | 129,222 |

The average number of secretarial and administrative employees during the year, calculated on an average headcount and full time equivalent basis was 2 (2017 – 2). No employees earned more than £60,000 during the year (2017 – 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 (2017 – none). The total remuneration (including taxable benefits but excluding employer's pension contributions) of the key management personnel for the year was £96,575 (2017 – £122,180).

7 Taxation

The Association of Upper Gastrointestinal Surgeons 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.

The charity is not registered for VAT.

8 Debtors

| | Consolidated | | Association | |
|--------------------------------------|----------------|---------------|---------------|---------------|
| | 2018 £ | 2017 £ | 2018 £ | 2017 £ |
| Trade debtors | 16,350 | 24,208 | — | — |
| Prepayments | | | | |
| · Sundry prepayments | 17,233 | 7,834 | 9,065 | 7,834 |
| · Accrued income | 45,592 | — | 24,542 | — |
| · 2017 AUGIS Conference | — | 10,204 | — | 8,745 |
| VAT | 21,480 | — | — | — |
| Other debtors | 622 | 2,801 | 425 | 2,604 |
| Amount owed by AUGIS Trading Limited | — | — | 37,656 | 36,054 |
| | 101,277 | 45,047 | 71,688 | 55,237 |

9 Creditors: amounts falling due within one year

| | Consolidated | | Association | |
|------------------------------|---------------|----------------|---------------|----------------|
| | 2018 £ | 2017 £ | 2018 £ | 2017 £ |
| Other creditors | 29,249 | 52,281 | 28,139 | 34,230 |
| Accruals and deferred income | 63,249 | 121,445 | 33,886 | 90,728 |
| | 92,498 | 173,726 | 62,025 | 124,958 |

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

| | 2018 £ |
|----------------------------|-----------|
| Deferred income at 1 June | 2,596 |
| Resources deferred in year | — |
| Amounts released in year | (2,596) |
| Deferred income at 31 May | — |

10 Connected party

The administration of the charity is carried out at the offices of the Association of Surgeons of Great Britain and Ireland (charity registration number 1068016), a charity with related objects and activities. The expenditure incurred on administration and office services is recharged to AUGIS at cost.

11 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 meeting. 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.

| | 2018 £ | 2017 £ |
|---------------------------------|-----------|-----------|
| Turnover | 219,809 | 327,079 |
| Cost of sales | (186,709) | (215,604) |
| Gross profit | 33,100 | 111,475 |
| Administrative expenses | (5,701) | (7,839) |
| Operating profit | 27,399 | 103,636 |
| Interest receivable | — | — |
| Net profit | 27,399 | 103,636 |
| Retained profit brought forward | — | — |
| Gift aid to AUGIS | (27,399) | (103,636) |
| Retained profit carried forward | — | — |

12 Restricted funds

| | At 1 June 2017 £ | Income £ | Expenditure £ | At 31 May 2018 £ |
|-----------------------------|---------------------------|-------------|------------------|---------------------------|
| BOMSS NBSR restricted funds | 67,433 | 58,550 | (22,158) | 103,825 |

The 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.

13 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 2017 £ | New designations £ | Utilised in year £ | At 31 May 2018 £ |
|------------|---------------------------|--------------------------|--------------------------|---------------------------|
| BOMSS fund | 107,012 | 363,458 | (186,539) | 283,931 |

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.

Consolidated detailed income and expenditure statement Year to 31 May 2018

This page does not form part of the statutory financial statements

| | 2018 £ | 2017 £ |
|---|-----------|-----------|
| Income | | |
| AUGIS Annual scientific meeting | | |
| . Registrations | 82,530 | 87,819 |
| . Sponsorship | 51,293 | 73,608 |
| | 133,823 | 161,427 |
| BOMSS Annual scientific meeting | | |
| . Registrations | 53,581 | 47,088 |
| . Sponsorship | 89,745 | 70,432 |
| | 143,326 | 117,520 |
| EGMLLS meeting | | |
| . Registrations | — | 65,097 |
| . Sponsorship | — | 77,835 |
| | — | 142,932 |
| GBIHPBA meeting | | |
| . Registrations | 34,250 | — |
| . Sponsorship | 9,125 | — |
| | 43,375 | — |
| BOMSS Winter Meeting | | |
| . Registrations | 4,995 | 7,635 |
| | 4,995 | 7,635 |
| Subscriptions | | |
| . AUGIS | 73,472 | 91,298 |
| . BOMSS | 28,669 | 34,348 |
| | 102,141 | 125,646 |
| AUGIS Other meetings | 250 | 2,895 |
| NBSR Surgeons' Outcome Data Reporting | 58,550 | 72,950 |
| BOMSS Other meetings | 251 | 500 |
| BOMSS – IFSO income | 186,217 | — |
| BOMSS Registrations (Dietician Days) | — | 149 |
| Bank interest | 95 | 232 |
| | 673,023 | 631,886 |
| Expenditure | | |
| <i>Annual scientific meeting</i> | | |
| . Venue hire, catering and audio visual equipment | 44,610 | 51,829 |
| . Printing, stationery and couriers | 12,879 | 2,001 |
| . Promotion and marketing | 635 | 2,525 |
| . Scientific programme | — | 10,919 |
| . Administration and other costs | 2,197 | 5,206 |
| . Exhibition/sponsorship | 55 | 13,331 |
| . Social events, including drinks reception | 27,589 | 26,546 |
| . AUGIS training day | 2,233 | 4,688 |
| . BJS prize | 600 | 500 |
| . Abstract prizes | 300 | 100 |
| . Travel and accommodation | 11,910 | — |
| . Website and database | 1,434 | — |
| . Insurance | 1,808 | 1,109 |
| Carried forward | 106,250 | 118,754 |

Consolidated detailed income and expenditure statement Year to 31 May 2018

This page does not form part of the statutory financial statements

| | | 2018 £ | 2017 £ |
|---|---------|-----------|-----------|
| Expenditure (continued) | | | |
| Brought forward | | 106,250 | 118,754 |
| Other direct costs | | | |
| BOMSS Annual scientific meeting | | 88,895 | 88,006 |
| EGMLLS meeting | | | |
| . AUGIS | | 1,880 | 65,289 |
| . AUGIS- administration staff costs | | — | 17,241 |
| . Donation to Mo Abu' Hamil Charitable Organisation | | — | 45,402 |
| GBIHPBA meeting | | 53,119 | — |
| AUGIS grants | | 2,500 | — |
| BOMSS Winter meeting | | 4,975 | 7,392 |
| Surgical Outcome and Revalidation webtool | | 7,200 | 13,708 |
| Fellowship grants | | — | 2,000 |
| AUGIS prize at ASiT | | 130 | 200 |
| Upper GI speciality research lead grant | | — | 8,750 |
| NBSR Surgeons Outcome Data | | | |
| . BOMSS-database maintenance | | 14,886 | 1,844 |
| . BOMSS- administration staff costs | | 4,454 | 6,300 |
| . BOMSS-other administration costs | | 2,818 | 4,117 |
| . Telephone | - AUGIS | 350 | 1,140 |
| | - BOMSS | 175 | 562 |
| . Secretarial and administration staff costs | - AUGIS | 67,229 | 70,806 |
| | - BOMSS | 33,614 | 34,875 |
| . Printing, postage and stationery | - AUGIS | 1,815 | 5,865 |
| | - BOMSS | 908 | 2,825 |
| . Newsletter | - AUGIS | 4,091 | — |
| | - BOMSS | 2,045 | — |
| . Accommodation overheads and service charges | - AUGIS | 5,714 | 7,811 |
| | - BOMSS | 2,857 | 3,847 |
| . Insurance | - AUGIS | 600 | — |
| | - BOMSS | 300 | — |
| . Subscription collection fee | - AUGIS | 2,838 | 9,539 |
| | - BOMSS | 1,419 | — |
| . Computer maintenance | - AUGIS | 2,602 | 2,806 |
| | - BOMSS | 1,301 | 1,382 |
| Website costs | - AUGIS | 8,794 | 13,582 |
| | - BOMSS | 12,303 | 4,925 |
| Database | - AUGIS | 9,597 | — |
| | - BOMSS | 4,799 | — |
| IFSO subscription and journals | -BOMSS | 16,669 | 16,711 |
| PR costs | - AUGIS | — | — |
| | -BOMSS | 6,587 | — |
| Audit and accountancy | - AUGIS | 11,336 | 9,099 |
| | - BOMSS | 5,668 | 3,225 |
| Professional fees | - AUGIS | — | 6,545 |
| | - BOMSS | — | 970 |
| Bank charges | - AUGIS | 2,718 | 911 |
| | - BOMSS | 1,786 | 639 |
| Meetings, travel and subsistence expenses | - AUGIS | 1,730 | 2,357 |
| | - BOMSS | 865 | 1,633 |
| Council meetings' expenses and reimbursed expenses | - AUGIS | 14,626 | 11,485 |
| | - BOMSS | — | 77 |
| Carried forward | | 512,443 | 592,620 |

Consolidated detailed income and expenditure statement Year to 31 May 2018

This page does not form part of the statutory financial statements

| | | 2018 £ | 2017 £ |
|--------------------------------|---------|----------------|----------------|
| Expenditure (continued) | | | |
| Brought forward | | 512,443 | 592,620 |
| Training | - AUGIS | 709 | — |
| | - BOMSS | 355 | — |
| Miscellaneous | - AUGIS | 2,038 | 5,596 |
| | - BOMSS | 1,018 | 5,702 |
| | | <u>516,563</u> | <u>603,918</u> |
| Net income | | <u>156,460</u> | <u>27,698</u> |