



British Society of Paediatric Gastroenterology Hepatology and Nutrition

**THE BRITISH SOCIETY OF PAEDIATRIC
GASTROENTEROLOGY HEPATOLOGY AND NUTRITION**

**ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2019**

Registered Charity Number 299294

THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

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THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

REFERENCE AND ADMINISTRATIVE INFORMATION

Registered charity name British Society of Paediatric Gastroenterology and Nutrition

Registered charity number Charity number 299294

Council members

Dr Sue Protheroe* (President 2019 - 2022)
Dr Keith Lindley* (Convenor 2017 - 2020)
Dr Astor Rodrigues* (Treasurer 2017 - 2020)
Dr Indra van Mourik* (2017 – 2020)
Nicky Heather (2016 – 2018)
Mr Michael Stanton (2015 – 2018)
Dr Ros Rabone (2018 – 2021)
Dr Loveday Jago* (2019 – 2022)
Dr Akshay Batra* (2019 – 2022)
Dr David Campbell* (2018 – 2021)
Dr Christine Spray* (2018 – 2021)
Dr Himadri Chakraborty** (2018 – 2021)
Dr Babu Vadamalyan* (2018 – 2021)
Dr Mark Beattie (2019 – 2022)
Dr John Fell (2019 – 2022)
Alison Taylor (2016 – 2020)

*elected /appointed members and charity trustees

Registered office

5 Woodthorpe Drive
Pedmore
Stourbridge DY9 7JX

Website www.bspghan.org

Bankers

Lloyds Bank plc
Business banking
BX1 1LT

Independent examiner

P W Hill FCA
Hillyates, Chartered Accountants
Hill House, 27 Meadowford
Newport, Saffron Walden
Essex CB11 3QL

THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

COUNCIL'S REPORT

The Council presents its annual report with the accounts of The British Society of Paediatric Gastroenterology Hepatology and Nutrition ("BSPGHAN" or "the Society") for the year ended 31 March 2019.

The accounts have been prepared in accordance with the accounting policies set out on page 8 of the attached accounts and comply with the Society's governing document 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 UK and Republic of Ireland (FRS 102), effective from accounting periods commencing 1 January 2015 or later.

Structure, governance and management

- **Constitution**

The British Society of Paediatric Gastroenterology Hepatology and Nutrition is governed by a Council and various Committees in accordance with the rules of the Society. The Society's Charitable Constitution was adopted at York RCPCH meeting in April 1997 and which has been revised at subsequent AGMs up to and including the 2018 AGM.

- **Organisation**

The business of the Society is conducted by a Council meeting three to four times a year consisting of the President, Convenor, Treasurer and chairs of the following groups: Gastroenterology, Hepatology, Nutrition, Research, Endoscopy, Education, Paediatricians with an expertise in GHN (PeGHAN), Trainees and Associate Members. A quorum of five must be present at each Council meeting and must include the President or Convenor.

In addition, Council is free to invite appropriate individuals such as CSAC Chair, Chair of the Clinical Standards Group, a representative nominated by BAPS, representatives of other professional societies, Patient Parent Groups, organisers of annual meetings, the webmaster and lay representatives to attend Council in an advisory capacity and without voting rights.

- **The Council**

The elected (and co-opted) members of Council are charity Trustees of the Society (within the meaning prescribed by the Charities Act 1993) and are responsible for the governance of the Society.

The following were Members of Council during the year ended 31 March 2019:

Dr Sue Protheroe	President
Dr Keith Lindley	Convenor
Dr Astor Rodrigues	Treasurer
Dr Indra van Mourik	Hepatology
Nicky Heather	Associate Members**
Mr Michael Stanton	BAPS**
Dr Naeem Ayub (resigned July 2018 – see below)	Gastroenterology
Dr Christine Spray (appointed July 2018 – see below)	Gastroenterology
Dr Ros Rabone	Trainees
Dr Sandhia Naik	Education
Dr Loveday Jago	Education*
Dr Jutta Koeglmeier	Nutrition
Dr Akshay Batra	Nutrition*
Dr Babu Vadamalyan	Endoscopy
Dr Himadri Chakraborty (appointed April 2018)	Paediatricians with Expertise
Dr David Campbell	Research
Dr John Fell	Quality Standards**
Alison Taylor	Lay Representative**

*Elected at the January 2019 AGM with posts commencing with effect from the April 2019 Council meeting were Dr Loveday Jago as Chair of the Education Group replacing Dr Sandhia Naik and Dr Akshay Batra as Chair of the Nutrition Working Group replacing Dr Jutta Koeglmeier.

Dr Himadri Chakraborty was appointed at the April 2018 Council meeting and Dr Christine Spray was appointed at the July 2018 to replace Dr Naeem Ayub as Chair of the Gastroenterology Group

**The CSAC Chair Mark Beattie, the Associate Member's Group Representative Nicky Heather, the BAPS Representative Mr Michael Stanton, the Chair of Quality Standards Dr John Fell and the Lay Representative Alison Taylor representing the Parent Patient Partnership Group, are all co-opted or invited posts.

COUNCIL'S REPORT

Structure, governance and management – continued

- **The Council – continued**

During the year ended 31 March 2019, no member of Council received any remuneration for services as a member of the Council (2018 - £nil).

During the year ended 31 March 2019, 15 members of Council received expenses totalling £3,635 relating to reimbursable expenditure incurred on Society business (2018 – 11 members totalling £2,443).

Whilst certain members of Council are actively involved in the local organisation of the Society's Annual Meetings, no member of Council had a beneficial interest in any contract reportable as a related party transaction with the Society during the year.

The President, Convenor, Treasurer (herein after called 'The Executive') and other members of Council normally serve for a period of three years.

The President is elected by electronic voting of the membership if two or more applications are received one year prior to taking up office and may attend Council meetings as an observer for the twelve month period prior to taking up office. In the event of only one application being received the President Elect is voted in by a show of hands at the January AGM and takes up office the following year.

All Council Members are elected by means of electronic voting if two or more expressions of interest are received or at the AGM if only one expression of interest is received.

The Trainee's representative is elected by the Trainees group and ratified at the AGM. The Associate Members' representative and the paediatric surgeon (who represents BAPS) are nominated by their respective groups. The organiser of the Annual meeting is invited to attend Council meetings.

Objectives and activities

The objects of the Society are the advancement of research, clinical excellence and training in paediatric gastroenterology, hepatology and nutrition.

In furtherance of these objects but no further or otherwise the Society:

- (i) Fosters professional relationships with colleagues, both nationally and internationally, and
- (ii) Organises the Annual Meetings, which shall remain the fora at which researchers can present their work

The Society has provided funding for teaching and training, as well as meeting to develop its own strategy and ensure its own good governance. It has also funded advisory committees to develop opinion and advice on a range of topics, reports on which are available from the reports that are regularly issued.

Additionally, in planning the activities for the year and for the future, Members of Council confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Achievements and performance

Income came principally from membership fees, sponsorship and the Annual meeting and was dispensed for the costs of the Society's charitable activities, including the various working parties, governance and management costs and support costs.

Financial review

- **Results for the year**

The Society had net incoming resources for the year of £2,463 (2018 – 12,450) as shown in the Statement of Financial Activities on page 6.

- **Reserves and financial position**

The Society now has unrestricted reserves totalling £297,446 (2018 - £294,983) which the Society has built up over the past few years to protect the continuing operation of its activities and has determined that at least £35,000 should be set aside as a result. The Society regularly undertakes reviews to determine the level of reserves at which it requires to operate.

COUNCIL'S REPORT

Plans for the future

The Society has continuing plans to develop:

- The budgetary strategy for its predicted running costs for the next three years.
- Budgets for each of its committees and working groups.
- Budgets for newer strategic elements, including work on quality and safety standards for children and young people requiring Paediatric Gastroenterology, Hepatology and Nutrition specialist care within Managed Clinical Networks, and collaborative multi-centre research.

The use of 'BIG' awards was suspended at the October 2019 Council meeting with available funds to be directed from 2020 towards the Quality Standards Project and sponsoring national educational meetings.

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Approved by the Council on 15 October 2019 and signed on its behalf by:

Dr Astor Rodrigues
Treasurer

THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

INDEPENDENT EXAMINERS REPORT FOR THE YEAR ENDED 31 MARCH 2019 TO THE COUNCIL OF THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

I report to the trustees on my examination of the accounts of The British Society of Paediatric Gastroenterology Hepatology and Nutrition ('the society') for the year ended 31 March 2019 which comprise the statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 43 of the Charities Act 1993. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of the ICAEW which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Hillyates, Chartered Accountants
Hill House, 27 Meadowford
Newport, Saffron Walden
Essex CB11 3QL
24 December 2019

P W Hill FCA
Independent Examiner

THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED TO 31 MARCH 2019

	Note	2019 £	2018 £
Income and endowments from:			
Donations and legacies	1	136,956	148,087
Income from charitable activities	2	92,036	64,509
Income from investments – interest receivable		842	1,545
Other income		910	-
Total income and endowments		230,744	214,141
Expenditure on:			
Expenditure on charitable activities			
Annual meeting costs - direct	4	117,391	97,632
Annual meeting costs – local organiser share	4	15,086	11,749
ATM costs	5	-	6,582
BSPGHAN ATM contribution	5	-	1,000
Taster Day costs		1,175	1,257
Membership services	6	17,129	18,542
Governance	6	17,635	13,444
Working party groups and committees	6	4,387	5,328
Research and Innovation grants	12.1	54,750	45,164
Other costs		728	993
Total expenditure		228,281	201,691
Net income and net movement in funds	11	2,463	12,450
Reconciliation of funds			
Total unrestricted funds brought forward	11	294,983	282,533
Total unrestricted funds carried forward	11	297,446	294,983

All of the Society's activities were derived from continuing operations during the above two financial years.

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

THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

BALANCE SHEET AT 31 MARCH 2019

	Note	2019 £	2018 £
Fixed assets			
Tangible assets	8	-	160
Current assets			
Debtors	9	40,693	52,342
Cash at bank and in hand		370,830	320,453
		411,523	372,795
Creditors: amounts falling due within one year	10	(114,077)	(77,972)
Net current assets		297,446	294,823
Total assets less current liabilities		297,446	294,983
Funds			
Unrestricted funds			
General fund	11	279,860	212,647
Designated funds	11	17,586	82,336
Total funds		297,446	294,983

The accounts were approved by Council on 15 October 2019 and signed on its behalf by:

Dr Sue Protheroe
President

Council members

Dr Astor Rodrigues
Treasurer

THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

PRINCIPAL ACCOUNTING POLICIES

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 under the historical cost convention with items recognised at cost or transaction values 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 with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (Charities SORP FRS 102), issued on 16 July 2014, Update Bulletin 1 issued on 2 February 2016, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

BSPGHAN constitutes a public benefit entity as defined by FRS 102.

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

Assessment of going concern

Members of Council have assessed whether the use of the going concern assumption is appropriate in preparing these accounts and have made this assessment in respect to a period of one year from the date of approval of these accounts, concluding 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. Members of Council are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due

Income recognition

All income is recognised in the statement of financial activities when the Society is entitled to the income and the amount can be quantified with reasonable accuracy and as follows:

Membership fees when due and based on the current rates of £100 for full membership and £20 for associate membership and the membership year to 31 March.

Educational grant income is matched to the period to which it relates.

Annual meeting income comprises applicable educational and other grants and registration fees.

Bank interest when receivable.

No value is included in income and expenditure for the time donated by members.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Society 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.

Charitable expenditure, which includes irrecoverable VAT, comprises those costs incurred by the Society in the delivery of its activities and services.

Allocation of support costs

Support costs have been allocated to activities on a basis consistent with the use of resources and time spent. Secretarial, printing and stationery and other sundry costs have been allocated 75% to membership and 25% to governance based on estimated time spent and after allowing for Annual meeting costs, council meetings expenses and income collection costs that can be directly allocated. The Society employs no staff and uses contract services where necessary.

Tangible fixed assets and depreciation

Fixed assets are stated at cost less depreciation. Depreciation is calculated to write off the cost of computer equipment in equal annual instalments over three years from the date of purchase. Fixed assets of a value of less than £100 are not capitalised.

PRINCIPAL ACCOUNTING POLICIES

Fund accounting

Unrestricted funds are available for use at the discretion of the Council in furtherance of the general charitable activities. With the centralisation all budgets supporting the activities of the Society unused designated funds previously operated to deal with Associate Members income and expenditure and in respect of training bursaries have been transferred to General Funds.

Cash flow

The accounts do not include a cash flow statement because the Trust is exempt from the requirement to prepare such a statement under the Charities SORP (FRS 102) Update Bulletin 1.

Taxation

The Society is a registered charity and therefore is not liable for income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

1. Donations and legacies			
	Note	2019	2018
		£	£
Membership fees	3	30,856	27,462
Educational grants		20,000	32,000
Educational grants supporting Annual meeting	4	85,700	83,950
Educational grants supporting ATM	5	-	1,875
BSPGHAN contribution to ATM	5	-	1,000
Educational grants supporting Taster Day		400	1,800
		136,956	147,087
2. Income from charitable activities			
	Note	2019	2018
		£	£
Annual meeting – Registration fees	4	92,036	60,679
BSPGHAN ATM – Registration fees	5	-	3,830
		92,036	64,509
3. Membership fees and numbers			
	Note	2019	2018
		£	£
Total membership fees			
Full		28,278	25,092
Associate		2,578	2,370
	1	30,856	27,462
Membership numbers		2019	2018
Full (including Honorary and Overseas)		316	323
Associate		131	125
		447	448
4. Annual meeting			
	Note	2019	2018
		£	£
Income			
Educational and other grants	1	85,700	83,950
Registration fees	2	92,036	60,679
		177,736	144,629
Direct expenses			
Conference, accommodation and related expenses		117,931	97,632
Balance		60,345	46,997
Local organiser share*		15,086	11,749
BSPGHAN		45,259	35,248
		60,345	46,997

*Local organiser share is either donated to an NHS Trust or University Administered account.

THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

5. BSPGHAN ATM

	Note	2019 £	2018 £
Income			
Educational grants	1	-	1,875
Contribution from BSPGHAN	1	-	1,000
Registration fees	2	-	3,830
		<u>-</u>	<u>6,795</u>
Expenses			
Venue and speakers expenses		<u>-</u>	<u>6,582</u>

The 2018/2019 BSPGHAN ATM was held in May 2019.

6. Charitable activities

	Note	2019 £	2018 £
Membership services			
Allocation of support costs	7	14,239	12,808
Website costs		2,730	5,419
Depreciation		160	315
		<u>17,129</u>	<u>18,542</u>
Governance costs			
Council meetings		9,593	5,010
Council members indemnity insurance		512	595
Independent examiner's fees and expenses		3,750	3,570
Allocation of support costs	7	3,780	4,269
		<u>17,635</u>	<u>13,444</u>
Working party groups and committees			
Education		-	-
IBD group		2,202	2,386
Endoscopy		538	901
Motility/constipation		235	308
Quality Standards		396	182
Nutrition committee		184	510
Research committee		136	665
Liver		696	376
Coeliac		-	-
		<u>4,387</u>	<u>5,328</u>

7. Support costs

	Membership (note 6) £	Governance (note 6) £	2019 £	2018 £
Administrator, including expenses	10,912	3,637	14,549	16,325
Other secretarial support	2,897	-	2,897	-
Postage and stationery	-	-	-	372
Income collection and other bank charges	430	143	573	470
	<u>14,239</u>	<u>3,780</u>	<u>18,019</u>	<u>17,077</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

8. Tangible fixed assets - computer equipment

	Total £
Cost	
At 1 April 2018 and 31 March 2019	<u>2,591</u>
Depreciation	
At 1 April 2018	2,431
Charge for the year	160
At 31 March 2019	<u>2,591</u>
Net book value	
At 31 March 2019	-
At 31 March 2018	<u>160</u>

9. Debtors

	2019 £	2018 £
Annual meeting	20,231	23,480
Education grants	12,500	27,000
Arrears of members subscriptions	900	900
Other debtors and prepayments	7,062	962
	<u>40,693</u>	<u>52,342</u>

10. Creditors: amounts falling due within one year

	2019 £	2018 £
Local organiser share of annual meeting (note 4)	15,086	11,809
Members subscriptions paid in advance/overpaid	2,015	1,886
Unidentified subscriptions from earlier years	4,512	5,312
Research grants	54,000	-
Other creditors, accruals and provisions	38,464	58,965
	<u>114,077</u>	<u>77,972</u>

11. Unrestricted funds

Unrestricted funds are made up as follows:

	General funds £	Designated funds £	Total £
Balances at 1 April 2018	212,647	82,336	294,983
Applications – awards	12.1 54,750	(54,750)	-
New awards designated	12.2 -	-	-
Lapse of existing unspent designations	12.3 10,000	(10,000)	-
Net incoming resources	2,463	-	2,463
	<u>279,860</u>	<u>17,586</u>	<u>297,446</u>
Balances at 31 March 2019	279,860	17,586	297,446

Designated funds of £17,586 as at 31 March 2019 represent unclaimed/unspent awards, £2,289 of which has been paid during the current financial year.

THE BRITISH SOCIETY OF PAEDIATRIC GASTROENTEROLOGY HEPATOLOGY AND NUTRITION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

12. Designated funds – research and innovation grants

12.1 Applications made during the year

	2019 £	2018 £
Research grants:		
Guts Charity UK	40,000	40,000
CLDF	14,000	-
	<u>54,000</u>	<u>40,000</u>
BSPGHAN Innovation and BIG grants	750	5,164
	<u>54,750</u>	<u>45,164</u>

12.2 Designations made during the year

There have been no designations made during the year and the use of 'BIG' awards was suspended at the October 2019 Council meeting with available funds to be directed from 2020 towards the Quality Standards Project and sponsoring national educational meetings.

Designations relating to research and innovation projects during the year ended 31 March 2018 were commitments and not recognised as liabilities until claimed during the year ended 31 March 2019:

	2019 £	2018 £
Research grants:		
Guts Charity UK	-	40,000
CLDF	-	7,500
	<u>-</u>	<u>47,500</u>
BSPGHAN Innovation and BIG grants	-	-
	<u>-</u>	<u>47,500</u>

12.3 Lapse of existing unspent designations

A previous designation made in the Accounts for the year ended 31 March 2016 for a research grant of £10,000 relating to a Racecadotril UBS project has now lapsed.

13. Commitments relating to the year ending 31 March 2010

As noted in 12.2 above, Council have agreed to direct funds during the year ending 31 March 2020 to include:

- BSPGHAN/RCPCH audit of Quality Standards that were published in 2017 at a cost of £15,000 to £16,000.
- Support of up to £3,500 for the National IF Meeting held in Bristol September 2019.
- Pledged support of up to £2,000 per meeting for national educational meetings.

14. Members of Council remuneration and expenses and related party transactions

During the year ended 31 March 2019, no member of Council received any remuneration for services as a member of the Council (2018 - £nil).

During the year ended 31 March 2019, 15 members of Council received expenses totalling £3,635 relating to reimbursable expenditure incurred on Society business (2018 - 11 members totalling £2,443).

Whilst certain members of Council are actively involved in the local organisation of the Society's Annual Meetings, no member of Council had a beneficial interest in any contract reportable as a related party transaction with the Society during the year.